



Since joining Concern's Lifesaving Education and Assistance to Farmers (LEAF) project, Mumina Mohamed has increased her crop yield, improving her family's nutrition and earning additional income to support her children's education. With the increased harvest, Mumina is able to provide her children with three meals a day and ensure their school fees are covered.

Through the LEAF project, Concern has helped almost 7,000 communities in Tana River County in Kenya, adopt climate-smart and resilient agricultural methods in the face of a changing environment, by providing drought-tolerant seeds and pumps to help them access irrigation canals.



**Cover image and this page:**

Mumina Mohamed working on an irrigated plot of maize next to her home in Subo village.

**Opposite:**

Mumina with her five children outside her home in Subo village. From left to right: Hadija Hamisi, Ifra Hamisi, Fariya Hamisi, Mumina Mohamed, Zubeyr Hamisi and Hamza Hamisi.

**Photo:** Lisa Murray/Concern Worldwide



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# Who We Are and What We Do

## Our Identity – Who We Are

Concern Worldwide is a non-governmental, international, humanitarian organisation dedicated to the reduction of suffering and working towards the ultimate elimination of extreme poverty\* in the world's poorest countries.

## Our Vision for Change

We believe in a world where no-one lives in poverty, fear or oppression; where all have access to a decent standard of living and the opportunities and choices essential to a long, healthy and creative life; a world where everyone is treated with dignity and respect.

## Our Mission – What We Do

Our mission is to help people living in extreme poverty achieve major improvements in their lives which last and spread without ongoing support from Concern.

To achieve this mission, we engage in long term development work, build resilience, respond to emergency situations, and seek to address the root causes of poverty through our development education and advocacy work.

## Our Core Values

These are built on our history and the voluntary, compassionate commitment of Concern's founders:

- » **We focus on extreme poverty:** We are driven by a clear focus on eliminating poverty in the most vulnerable places and responding to humanitarian crises.
- » **We believe in equality:** People are equal in rights and must be treated with respect and dignity.
- » **We listen:** Listening and partnership are key to empowering the poorest and most vulnerable to transform their own lives.
- » **We respond rapidly:** People affected by disasters are entitled to have their most basic needs met through rapid, effective, and principled responses.
- » **We are courageous:** Taking necessary risks, balanced with sound judgement, allows us to work in the most challenging contexts.
- » **We are committed:** Going the extra mile to support communities in times of need and in the face of very difficult operating environments.
- » **We are innovative:** Finding effective solutions requires innovative thinking combined with a pragmatic approach.
- » **We are accountable:** Accountability and transparency are central to all of our actions and use of resources.

\* Concern's understanding is that extreme poverty is driven by people's lack of access to basic assets or, where basic assets are available, their existence does not generate sufficient returns to meet human needs. We also recognise that inequality, and insecurity, risk and vulnerability need to be tackled if people are to move sustainably out of extreme poverty.

## OUR IMPACT IN 2022

**16m**

people reached through  
our emergency response

**8.3m**

people reached through  
our health interventions

**5.4m**

people reached through our  
livelihoods programmes



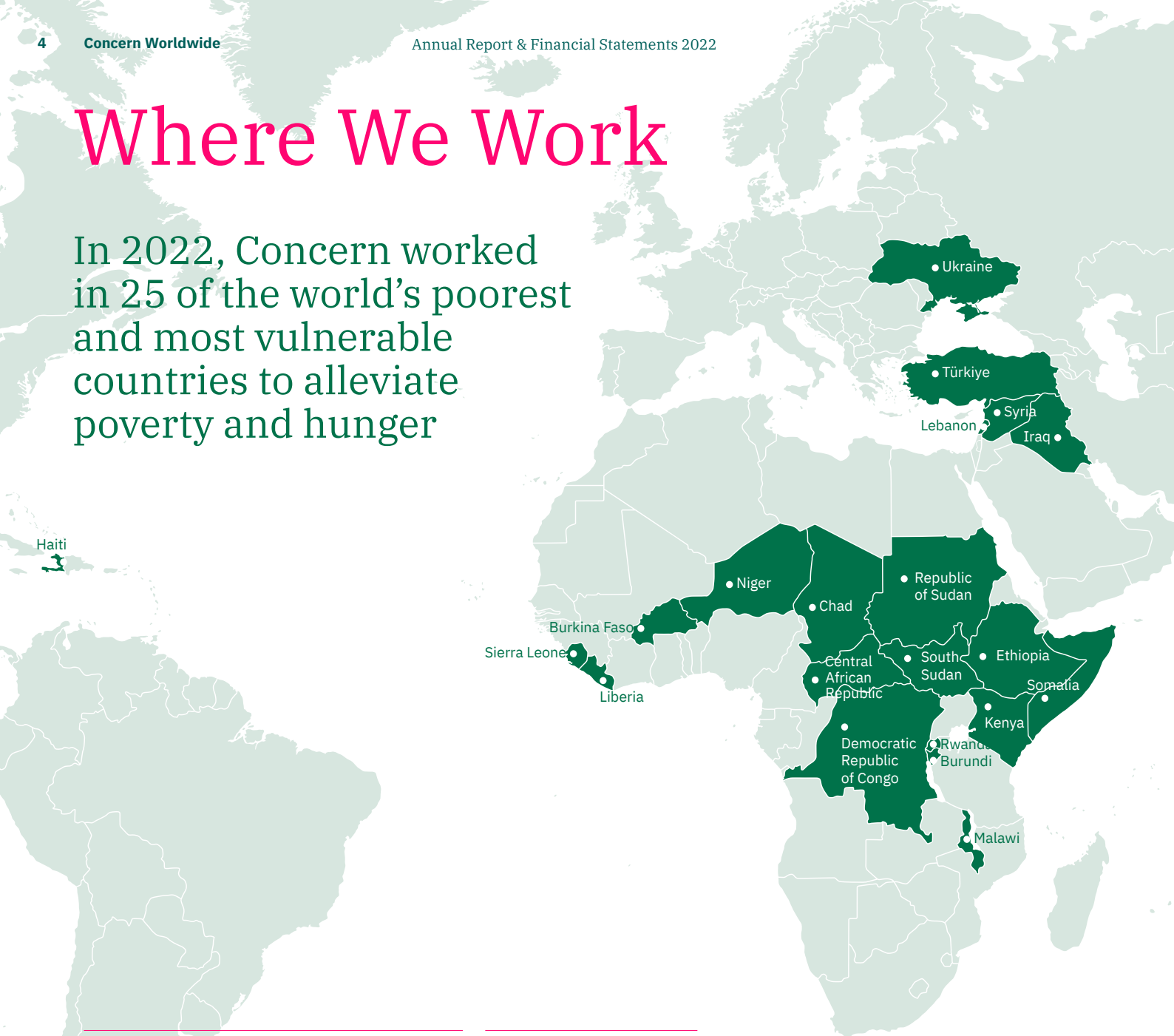
**Malawi**

Fina's parents received cash transfers from Concern which they used to start a carpentry business and barbershop. They also installed a solar system and earn extra income by charging phones. The family can now afford to send Fina and her three siblings to school.

**Photo:** Chris Gagnon/Concern Worldwide

# Where We Work

In 2022, Concern worked in 25 of the world's poorest and most vulnerable countries to alleviate poverty and hunger



**Afghanistan**

**Bangladesh**

**Burkina Faso**

**Burundi**

**Central African Republic**

**Chad**

**Democratic People's Republic of Korea**

**Democratic Republic of Congo**

**Ethiopia**

**Haiti**

**Iraq**

**Kenya**

**Lebanon**

**Liberia**

**Malawi**

**Niger**

**Pakistan**

**Republic of Sudan**

**Rwanda**

**Sierra Leone**

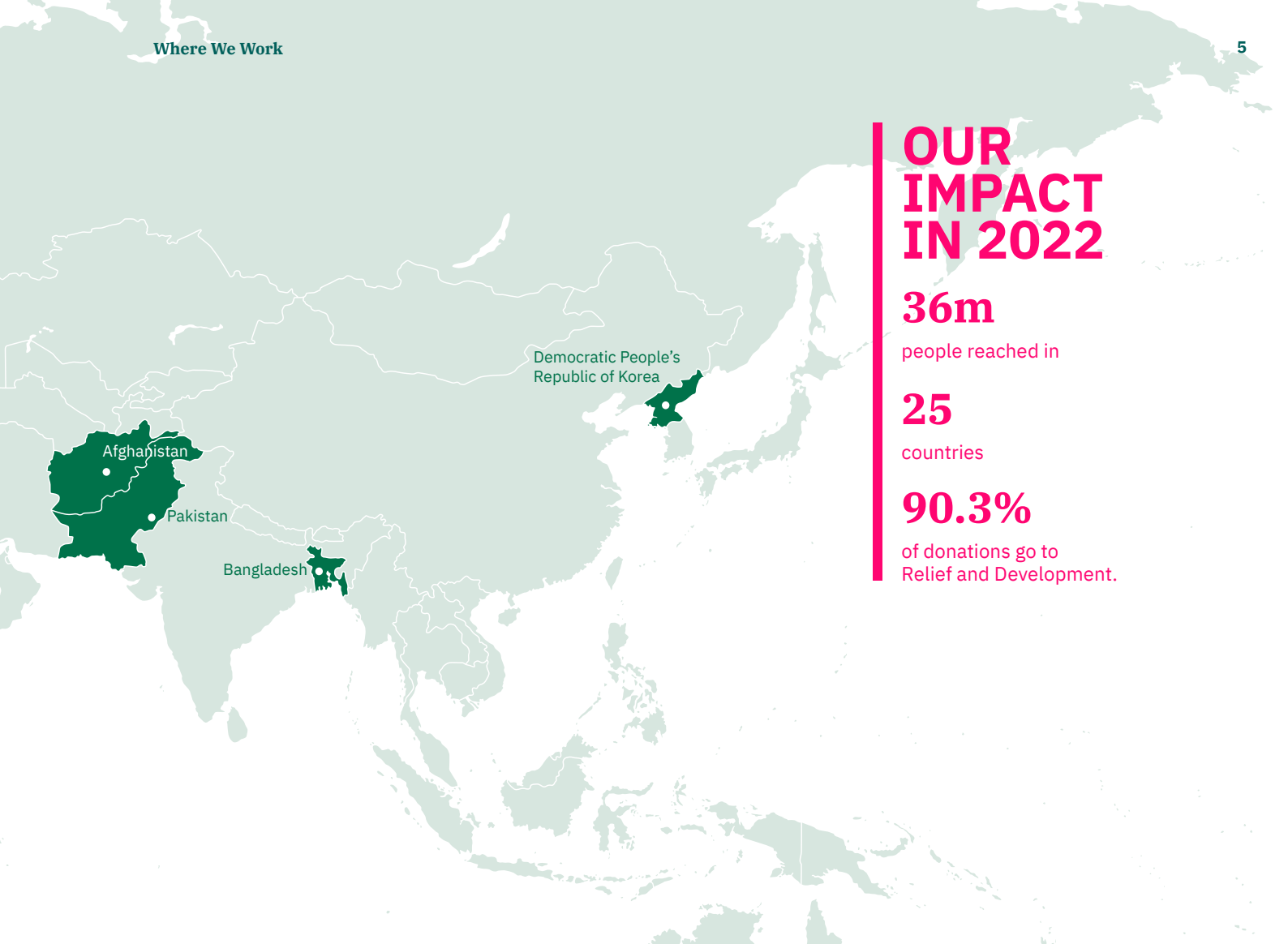
**Somalia**

**South Sudan**

**Syria**

**Türkiye**

**Ukraine**

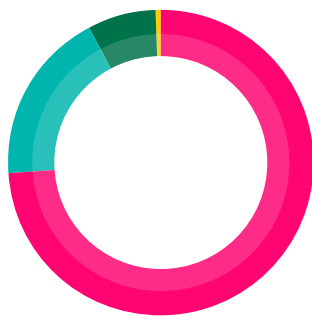


# OUR IMPACT IN 2022

**36m**  
people reached in

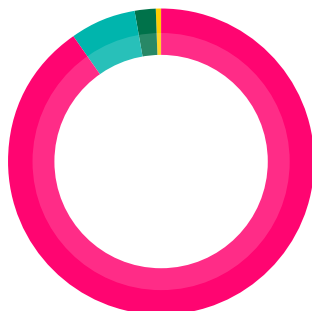
**25**  
countries

**90.3%**  
of donations go to Relief and Development.



## Income

- **73.1%** Grants from Governments and Other Institutional donors (€182.9m)
- **21.6%** Donations and Legacies (€53.9m)
- **4.8%** Donated Commodities (€12.1m)
- **0.5%** Other Sources (€1.2m)



## Expenditure

- **90.3%** Overseas Relief and Development (€215.6m)
- **6.9%** Fundraising (€16.4m)
- **2.3%** Development, Education and Advocacy (€5.5m)
- **0.5%** Governance (€1.2m)

# Message from the Chair, Donal D'Arcy

It was a great honour to succeed John Treacy as Chair of the Concern Board in 2022. I would like to pay tribute to John's unwavering dedication to the mission, vision and values of Concern during his time on the Board and his four years as Chair.

I also want to thank the Board and the Concern staff who, as they have done for many years, adapted effectively with agility and tenacity to the crises of the last year.

Concern teams responded to emergencies such as the drought and desperate ensuing hunger in the Horn of Africa, the war in Ukraine and the catastrophic floods across much of Pakistan during 2022. When a natural disaster strikes, or when conflict ignites, these crises demand urgent action.

Across all the contexts in which we work, humanitarian and development, a core part of Concern's mandate is to ensure that the underlying causes of poverty and inequality are not neglected. Throughout the year, in addition to responding to humanitarian emergencies, Concern teams remained focused on supporting communities with education, health and nutrition, and livelihood programmes.

Although Afghanistan largely disappeared from our headlines in 2022, the situation was no less challenging in terms of need - especially for women and girls. I want to acknowledge the Concern staff in Afghanistan, in particular the Afghan women, who have worked tirelessly to find solutions to some extremely complex issues in the past year. Many issues remain unresolved, but I know the Concern team is committed to finding the most sustainable pathways forward.

I would like to thank Dominic MacSorley who stepped down as CEO at the end of last year, and to welcome his successor, David Regan. Dominic ended his decade-long tenure as CEO by visiting some of our programmes in the Horn of Africa with David. Even at a time of extreme global volatility, the hunger crisis in this region is perhaps the most urgent concern for us all. I am glad that Concern, with decades of experience in responding to the threat of starvation, is on the ground and committed to doing all that we can to stem the tide of suffering.

We know that this is not without sacrifice or even personal risk. Thirty years ago Valerie Place, a young Dublin nurse who worked with Concern in Somalia, was killed in a roadside attack while travelling from Mogadishu to Baidoa, the epicentre of the famine. She was only 23 years old. Humanitarian work is often inherently dangerous and sadly, Concern has lost a number of staff in tragic circumstances. Since Valerie died, aid work has become even more dangerous in many parts of the world, particularly as conflict and resultant humanitarian need has increased. On behalf of the Board, I acknowledge Valerie, and all others that we have lost since our inception in 1968. I acknowledge the courage and fortitude of our 4,500 staff who continue to work in challenging environments to ensure Concern remains focused on ending extreme poverty, whatever it takes.

As always, doing this work demands that Concern is transparent and accountable to our donors, staff and most importantly, to the communities with which we work.

Ensuring accountability is a continuous process and a responsibility that I and the rest of the Board take very seriously. This annual report is an important part of that process.



**Donal D'Arcy**  
Chair  
Concern Worldwide



# Message from the Chief Executive Officer, David Regan

Thank you to Concern supporters, staff, institutional donors and local partners for the contribution you have made to help alleviate extreme poverty in our world today.

In 2022, Concern worked with extremely poor and vulnerable communities in 25 countries, all of which faced some combination of war, internal conflict and the devastating impact of climate change. Your support enabled Concern to touch the lives of 36 million people. This report provides some examples of the impact of Concern on the lives of those we seek to support.

At times, it feels the efforts of Concern and all the other humanitarian and development organisations and the governments we work with are being overwhelmed by the increasing number of crises around the world. The UN estimates the impact of war in Ukraine alone pushed close to 100 million additional people into extreme poverty. In 2022 Concern responded to the needs of 65,000 internally displaced people in Ukraine; over 120,000 people who lost livelihoods or homes as a result of floods in Pakistan; over one million people struggling to survive a record drought in the Horn of Africa. Our emergency, livelihood, health and nutrition, education and integrated programmes helped millions living in extreme poverty.

Does this make a difference? Yes, it makes a huge difference to those people who have benefitted directly from our programmes which provide a much improved foundation for community and economic growth.

The long and very positive decline in the percentage of the world's population living in extreme poverty (for example halving from 18% to 9% between 2009 and 2018) has halted due to the COVID-19 pandemic, climate change and conflict. Concern focusses its work on fragile states which almost inevitably are the countries with little or no economic growth. We see the success of surrounding nations in lifting increasing numbers of people out of extreme poverty and we know that our work in fragile countries provides relief, development assistance and crucially hope to their peoples.

Climate change impacts the most vulnerable in the world – those who contribute least to its causes. The economic damage, the conflict caused by pressure on reduced resources for the extreme poor and the consequential cultural and societal losses are unjust. The scale of devastation is hard to comprehend. Hunger is escalating, and by the end of 2022, at least 222 million people across 53 countries were in need of urgent food assistance. Starvation is now a very real risk for 45 million people in 37 countries. Climate change is one of the primary causes of this increase.

Concern is committed to communicating about the urgency of the climate crisis in the countries where we work, but also the success stories. Our 'Nothing Kills like Hunger' and our

'1Planet4All' campaigns in 2022 were primarily aimed at young people, part of an effort to ensure that upcoming generations are informed and motivated to push for change on the most pressing issues of our time.

Internally, we are adapting also. This year we will renew Concern's approaches to Climate, Localisation and Reducing Conflict at community level. We will continue to ensure Concern's work is sustainable, efficient and accountable to the populations we work with. As always, our focus will be on the poorest and those in greatest need of assistance. This has been Concern's 'North Star' for over 50 years and remains so.

I have been given the great privilege of following in the footsteps of so many Concern leaders from Fr. Aengus Finucane to my predecessor Dominic MacSorley who have successfully guided Concern's huge contribution alleviating the distress of the poorest in the world. Together with you, our supporters, I am committed to the same focus – fighting extreme poverty in some of the most vulnerable places in the world.



**David Regan**  
Chief Executive Officer  
Concern Worldwide





# Report of The Board

The Board of Concern Worldwide presents its report and consolidated financial statements for the year ended December 31, 2022.

**Niger**

Halou Alti working in the home garden in Sarkake village which was started as a project to grow food and provide for the most vulnerable in the village. Now the community can feed themselves and use the income from selling produce to educate their children and have a more secure future.

**Photo:** Ed Ram/Concern Worldwide

# Strategic Report

## Our Five-Year Goals and Objectives

Our strategic plan runs from 2021 - 2025 and commits the organisation to making progress on five key goals. The plan acknowledges that we have much deeper goals and targets and that we report on our programmes separately.

**Some of our main achievements in 2022 in relation to each goal are detailed in the following pages.**

**Overall, we believe that we made strong progress during 2022 and that delivery of objectives is broadly on track.**

# Goal 1: Reaching The Furthest Behind First



Objectives	Planned progress in 2022	Achievements in 2022
<p><b>1. To achieve greater impact on hunger and extreme poverty globally with particular focus on fragile and conflict-affected contexts.</b></p>	<p>Provide benefits to a substantial number of people through emergency and longer-term projects.</p> <hr/> <p>Increase climate-related programming and establish our own internal environmental standards.</p> <hr/> <p>Pilot more localised approaches based on local contexts and our organisational experience.</p>	<p>Reached 36 million people through our programmes, approximately 12 million directly and 24 million indirectly. We provided benefits to over 20 million with longer-term interventions and to 16 million with emergency responses.</p> <p>This represents an increase of over 3.3 million people reached directly from 2021 (mainly flood and drought responses in Pakistan and the Horn of Africa but also Ukraine response).</p> <hr/> <p>Thirteen countries were engaged in building the resilience of communities and natural systems to a changing climate, up from 10 in 2021.</p> <p>Cross-organisational environmental working group established. Baseline data on carbon emissions established. In the process of setting carbon reduction targets.</p> <hr/> <p>Set out our organisational position on localisation. Approved a local partnership strategy and have started implementing it. Conducting research in five countries on practical obstacles to localisation.</p>
<p><b>2. To strengthen community resilience to future emergencies and respond rapidly to people affected by humanitarian crises.</b></p>	<p>Respond to crises as they emerge.</p> <hr/> <p>Expand the use of Preparedness for Effective Emergency Response, to the majority of our countries of operation.</p> <hr/> <p>Increased Disaster Risk Reduction practices in our country programmes.</p>	<p>Responded to 76 emergencies, reaching over 16 million people affected by crisis and in humanitarian need, in 164 locations, mostly at district level across 23 countries.</p> <p>Increased the number of countries where we work to 25 as a result of mounting a rapid humanitarian response to the conflict in Ukraine in conjunction with our Alliance2015 partners.</p> <hr/> <p>83% of country programmes provided a Preparedness for Effective Emergency Response report and plan.</p> <hr/> <p>Measured organisation Disaster Risk Reduction (DRR) practices. Ten countries now include strong DRR practices, seven countries now incorporate more restricted DRR work, and the remaining seven countries have limited DRR practices. The primary emphasis of DRR found in the review was on enhancing asset protection systems, providing risk reduction hard and soft infrastructure, such as dyke construction, and shock response and recovery capabilities.</p>
<p><b>3. To enhance our commitment to quality programming, learning and accountability.</b></p>	<p>Fourteen country strategic plans rolled out contributing to quality programming and accountability.</p> <hr/> <p>Plan and execute a comprehensive programme of programme evaluations and monitor results.</p>	<p>Fourteen country strategic plans based on up-to-date contextual analysis have been completed and four are being finalised in 2023.</p> <hr/> <p>66% of planned evaluations successfully completed.</p> <hr/> <p>83.3% of evaluated programmes indicate satisfactory or greater ratings (scored against OECD DAC criteria and scoring scales).* Compared to 2021, this was slightly below the rating of 85% in last year's report.</p>

\* The OECD Development Assistance Committee has six criteria: Relevance, Coherence, Effectiveness, Efficiency, Impact and Sustainability and evaluators score against these in the following way:

- 1 Unsatisfactory
- 2 Satisfactory (but with some (major) reservations)
- 3 Satisfactory
- 4 Highly satisfactory.

## Goal 2: Driving Urgent Action On Hunger, Conflict And The Climate Crisis



Objectives	Planned progress in 2022	Achievements in 2022
<p><b>1. To influence the public, the media and key decision makers on policies and strategies that have the greatest impact on extremely poor people, with particular focus on inadequate action to address conflict, the climate crisis and hunger.</b></p>	<p>Contribute to policies and actions that end hunger for the poorest people.</p> <hr/> <p>Country teams continue to successfully advocate for change in national policies and practice.</p>	<p>Involved in a range of working groups, the Nutrition and Food Security Clusters, established to coordinate food security during humanitarian crises. Continued leadership in the Scaling Up Nutrition Movement, focused on ending global malnutrition by 2030 and VOICE, Europe's largest humanitarian NGO network promoting efficient and effective humanitarian aid worldwide.</p> <hr/> <p>Concern Niger successfully advocated for Community Management of Acute Malnutrition Surge to be integrated into the Ministry of Health's Nutrition Strategy and a successful scale-up of the approach was implemented nationwide.</p> <hr/> <p>Concern South Sudan successfully advocated for enhanced access to health services and reversed a government decision to charge community members for health services.</p> <hr/> <p>Concern Bangladesh held a national level workshop with ministers (Planning, Urban Development), donors, NGOs, academia and civil society, where an agreement was secured to allocate more budget for disaster risk reduction, climate change adaptation, health, nutrition, water and sanitation in financial year 2022-2023.</p>
<p><b>2. To propose solutions to long-term, complex challenges related to conflict, hunger and the climate crisis through focused thought leadership anchored in our action-research, experience and learning.</b></p>	<p>Continued material contribution to policies and actions that address critical impacts of conflict on poor and vulnerable communities where we work.</p>	<p>Together with other Irish NGOs provided critical support including key advocacy events leading to a significant diplomatic success for Ireland, the passing of Security Council Resolution 2664, which provides a standing humanitarian exemption for all crises to the asset freeze measures imposed by United Nations sanctions regimes.</p> <hr/> <p>Secured language on food systems and basic needs in the final draft of the Political Declaration on Strengthening the Protection of Civilians from the Humanitarian Consequences Arising from the Use of Explosive Weapons in Populated Areas, signed by 77 countries.</p> <hr/> <p>Assisted Irish Aid to raise numerous issues of conflict and its scandalous impacts on the most marginalised at the UN Security Council.</p>
<p><b>3. To use our global network to amplify the voices and experience of communities caught up in conflict, hunger and the climate crisis.</b></p>	<p>Produce publications related to conflict, hunger and the climate crisis.</p>	<p>Produced the Global Hunger Index 2022 on Food Systems Transformation and Local Governance and used launches as platforms for advocacy.</p>
		<p>Continued to use the voices of those most affected by poverty and disasters in our advocacy and publications including:</p> <ul style="list-style-type: none"> <li>→ Holding the Hungry to Ransom – June 2022 (advocacy paper for Irish parliamentarians &amp; MEPS)</li> <li>→ Horn of Africa Food Crisis – August 2022</li> <li>→ Alliance2015 COVID-19 research – Sept 2022</li> <li>→ “It’s time to break the global hunger paradigm” in <i>VOICE Outloud #34: Fighting Against Hunger</i>.</li> <li>→ Zurich Flood Resilience Learning paper “Foundations for change: Lessons from Year 4 of the Zurich Flood Resilience Alliance project - Building Ecosystems for Advocacy”.</li> <li>→ Enhanced Responses to Nutrition Emergencies (ERNE): Three learning papers.</li> </ul>

### Goal 3: Galvanising Global Support Across Every Generation To End Extreme Poverty



Objectives	Planned progress in 2022	Achievements in 2022
<p><b>1. To deepen and expand our engagement with a wider group of the public, including a greater focus on younger people, on global development and humanitarian issues.</b></p>	<p>Deliver a programme of activities to engage students and teachers in schools and colleges on the island of Ireland.</p>	<p>Schools and youth programme was active in 595 schools and colleges in 31 counties across the island of Ireland. This included primary and secondary school debating competitions.</p> <p>Over 12,000 students and young people took part in one or more activities;</p> <p>315 teachers and youth leaders participated in training workshops.</p>
	<p>Create events and opportunities to engage the public particularly young people.</p>	<p>Project Us; our Irish Aid-funded community engagement project to raise awareness of the UN Sustainable Development Goals directly engaged over 1,100 students and members of local community groups.</p>
	<p>Establish a Political Engagement and Campaign function to increase youth and supporter engagement.</p>	<p>Created a Political Engagement and Campaign function.</p> <p>Youth and supporter engagement increased due to Concern's Nothing Kills Like Hunger and 1Planet4All campaigns through digital channels and in person events. Over 11,000 people signed the Nothing Kills Like Hunger petition which was presented to Ireland's Permanent Mission at the United Nations in New York.</p>
	<p>Grow social media coverage of Concern's work and messages.</p>	<p>Over 2,000 young people attended 1Planet4All COP ON Festival to discuss climate change prior to the COP27 meeting in Egypt.</p> <p>Over 15,000 of our campaigners in the UK targeted key decision makers in the government to tackle urgent humanitarian needs and invest in long-term solutions to prevent such crises in the first place.</p>
	<p>Engage with a new social media channel.</p>	<p>1,343,180 visits to Concern websites</p> <p>Reached 282,000 followers across all of our social media channels.</p>
	<p>Engage with a new social media channel.</p>	<p>Launched TikTok as a youth engagement channel in August. Currently over 1,700 followers.</p>
<p><b>2. To nourish and grow our support from institutional donors, other civil society organisations and the private sector, in line with our values and mission.</b></p>	<p>Continue to grow our funding.</p>	<p>Institutional funding grew to €183 million and income from donations and legacies grew to €54 million. This exceeded the target set in the strategic plan.</p>
	<p>Invest in securing future income from legacies.</p>	<p>Specific legacy campaigns designed and carried out.</p>
	<p>Expand our engagement with corporates and major donors.</p>	<p>Achieved a 31% increase in income from Corporates, Trusts and Major Donors.</p>
<p>Retain membership of the Disaster Emergency Committee (DEC) in the UK and contribute effectively to activities.</p>	<p>Continued to be a member of the DEC, actively participated in three appeals and grew our income via this source to €11.1 million.</p>	

## Goal 4: Being A Diverse, Inclusive And People-Focused Organisation



Objectives	Planned progress in 2022	Achievements in 2022
<p><b>1. To achieve a diverse, empowered and committed workforce who feel that they belong in Concern, a workforce that is equipped to meet the many challenges of our work, especially those that exist in the fragile and conflict-affected contexts on which we focus.</b></p>	<p>Conduct global staff survey.</p> <hr/> <p>Begin implementation of Diversity and inclusion strategy.</p>	<p>80% of our people participated in the global staff survey of whom 85.1% feel included, respected and valued.</p> <hr/> <p>Introduced our new Actions Guide for Equality, Diversity and Inclusion in the Workplace.</p> <hr/> <p>Held five meetings of our cross-organisation Equality, Diversity and Inclusion steering and advisory groups.</p> <hr/> <p>Established a sub-committee of the Board's Remuneration and Succession Committee to focus specifically on workplace equality, diversity and inclusion.</p>
<p><b>2. To achieve greater equality of opportunity and outcome within Concern, while remaining cognisant of the challenges and differences between our operating environments.</b></p>	<p>Develop Diversity Inclusion and Equality training module.</p> <hr/> <p>Revise performance development process.</p> <hr/> <p>Develop an inclusive wellbeing function across the organisation.</p>	<p>Designed and developed an Equality, Diversity and Inclusion introductory training module which is now a mandatory part of our induction programme for new employees.</p> <hr/> <p>Introduced new performance development process with greater emphasis on wellbeing, inclusion and safeguarding.</p> <hr/> <p>Incorporated a section on 'Life in Concern' in our revised performance development review process, with the following questions now encouraged <i>'To what extent do you feel part of Concern and your immediate team? and 'To what extent do you feel you belong?'</i></p> <hr/> <p>Set up cross-functional Wellbeing Taskforce focused on staff wellbeing.</p> <hr/> <p>Ran the first organisation-wide Wellbeing Week with high levels of engagement from country programmes and support offices.</p>



## Goal 5: Effectively Manage And Implement The Strategic Plan



Objectives	Planned progress in 2022	Achievements in 2022
<b>1. Strengthen organisational agility and cohesion.</b>	Invest to improve internal communications, clarifying changes in knowledge management systems and behaviour to foster greater ease of communication.	<p>Recruited an Internal Communications Manager and are currently in the process of conducting an Internal Communications Audit (Dec 2022 to May 2023) which will inform actions needed to improve our internal communications.</p> <p>A Digital Workplace initiative has socialised and trained staff on Yammer, Teams and other knowledge sharing platforms.</p>
	Continue to invest in systems, especially digital platforms and processes ensuring staff have the right tools to work efficiently.	<p>In digitising our Supply Chain, we are a) rolling out an automated fleet management platform; b) developing a master catalogue to support the digitising of supply requisitions; and c) evaluating processes to automate our logistics.</p> <p>Identified and secured a dedicated project team to work on new Finance and Supply Chain systems.</p>
<b>2. Effectively manage our financial resources.</b>	Invest in our ability to secure additional income.	Expanded our grant management system that supports the securing and effective administration of institutional grants and increased income from this source to its highest ever level.
	Increase the number of countries in which we operate.	Set up in Ukraine in response to the crisis. We continue to try to get registered in Yemen.
	Continue to effectively manage funding ratios (to ensure a diversity of funding sources).	Actively monitored fundraising ratios from each donor. Our two largest donors, the US and the EU, contributed 22% and 19% of funds respectively. We were not close to the 30% ceiling for any one donor.
	Maintain our reserves at an appropriate level.	Reserves actively managed and at an appropriate level, as approved by the Board.
<b>3. Review and adapt the plan as necessary.</b>	Conduct a mid-term review of the Strategic Plan.	Process has been designed and is included in the Cross-Organisational Management meetings which will bring all senior and middle managers from across Concern together (including 20-25 Country Directors) in May 2023.

# Feature: Horn of Africa

The humanitarian situation across the Horn of Africa deteriorated further in 2022, with the number of people in need of assistance continuing to increase. During the year, Concern teams in Somalia, Ethiopia and Kenya helped 1.5 million people severely affected by the region's worst drought in 40 years - the result of several successive failed rainy seasons.

More than 35 million people face food and nutrition insecurity in the region, including 17 million people in Ethiopia, 7.1 million in Somalia and 4.5 million in northern Kenya.

In Somalia, one of the more highly vulnerable countries, as much as 80% of the nation is experiencing severe to extreme drought conditions. It is estimated that 5.1 million children there are acutely malnourished.

Food insecurity, combined with severe water shortages, loss of livelihoods, conflict and unrest have led to the displacement of more than one million people in the country, many of whom are now living in temporary displacement settlements and are in desperate need of assistance. In the city of Baidoa alone, some 7,000 displaced people arrive at camps every week and now outnumber the host community.



## Somalia

A Somali woman walks to a Concern water truck to fill containers for her family as water sources have dried up due to drought in the district.

**Photo:** Concern Worldwide

# Drought Food Insecurity Climate Crises



## OUR IMPACT IN HORN OF AFRICA

Concern teams are working to provide vital assistance to vulnerable communities, including emergency cash payments, water trucking, constructing latrines in camps, distributing hygiene materials such as jerry cans and soap and repairing non-functioning boreholes.

We also operate life-saving outreach clinics where children are screened for malnutrition and support the critical work done in hospitals like Banadir Hospital in Mogadishu to treat children who are severely undernourished.

In the past year, we assisted **105,300** displaced people in Somalia, including more than **8,600** malnourished children.

### Somalia

\*Samira pictured with her grandchild Calaso. Her family walked for six days to find shelter at the settlement for internally displaced people on the outskirts of Baidoa. The family is supported by Concern through the emergency cash programme which allows them buy food, medicine and essential goods. **Photo:** Ed Ram/Concern Worldwide. \*Names changed to protect the identity of the individuals.

# Our Programmes

Concern Worldwide reached 36 million people in 25 of the poorest and most vulnerable countries in the world during 2022. Our work spans five main programme areas; emergencies, livelihoods, health & nutrition, education and integrated. We also engage in development education & advocacy in relation to issues impacting our countries of operation.

Our broad programme goals, the objectives and some examples of our work in each area are described in the following pages.

## Emergencies

See page 20

## Education

See page 26

## Livelihoods

See page 22

## Integrated

See page 28

## Health and Nutrition

See page 24

## Development Education and Advocacy

See page 30

A person is reached directly when they have received supplies, services, treatment or support from Concern, or have participated in training or education activities. A person is reached indirectly when their life is enhanced through the impact of Concern's programme on the wider community.

**Democratic Republic of Congo**  
Faustin Kabila and his wife Lucie Mbuyi Wa Mbuyi have developed a business selling peanuts with the help of Concern in Manono, Tanganyika Province.  
**Photo:** Concern Worldwide



**Pakistan**

Aqib Alin uses his curry frying pan to ferry people across the flood waters in Jhuddo town, Mirpurkhas District, Sindh.

**Photo:** Emmanuel Guddo/  
Concern Worldwide



# Emergency Programmes

In 2022, we responded to 76 emergencies in 23 countries, reaching approximately 8.3 million people directly and 8.1 million people indirectly.

All of the countries we work in are susceptible to frequent natural disasters and outbreaks of conflict resulting in already vulnerable people losing their homes and livelihoods. In the immediate aftermath of an emergency, we provide life-saving support to families and communities. We then stay to help them get back on their feet, rebuilding livelihoods and infrastructure and working to reduce the risk and impact of future crises.

## Objectives and activities

The goal of our emergency programme is to fulfil our humanitarian mandate and effectively respond to and mitigate against natural and human-influenced disasters.

### Our main objectives are to:

- Respond rapidly in order to save lives and reduce suffering
- Improve access to food, healthcare and water
- Prevent and reduce the impact of emergencies

### Implementing our strategy for emergency programmes

The three objectives in the organisational emergency programme strategy - respond rapidly to natural disasters, respond to protracted and complex emergencies and strengthen capacity of Concern to deliver multi-purpose cash assistance - were assessed to be green i.e. on track, on a Red/Amber/Green (RAG) rating in 2022.

## Some examples of our achievements and performance in 2022 are below:

The escalation of the **Ukraine** conflict by Russia in late February 2022 led to a major humanitarian crisis. Over 15 million people in Ukraine have been displaced with an estimated eight million choosing to leave the country and the remainder uprooted from areas being contested and areas under siege. Concern's immediate response was to support Ukrainians crossing into Poland, providing food to people on the move, assisting with the building of tents and toilets and distributing hygiene kits. We then turned our focus to inside Ukraine to support thousands of people displaced internally. Working closely with Alliance2015 partner agencies ACTED and People in Need, we delivered food, hygiene items, trauma kits, nappies, sleeping bags and mats to the cities of Lviv and Kyiv by truck and train. We also provided psychosocial support via a telephone hotline for people experiencing trauma. In April, we joined with Alliance2015 partners Welthungerhilfe and Cesvi to operate the Joint Emergency Response in Ukraine (JERU) in western Ukraine. Through that project we are providing cash payments to vulnerable families to enable them to buy what they need, supplying food to transit centres working with displaced people, and food and hygiene supplies to communities hosting large numbers of people fleeing the conflict. Since

our activities in Ukraine started, we have reached almost 65,000 people in desperate need of help.

In **Syria** approximately 6.9 million people are still displaced inside the country after 12 years of conflict, facing hardship and with few prospects. Furthermore, between 2021 and 2022, the Syrian pound depreciated by 23%, which had a devastating impact on the food security of families who were struggling to afford even the most basic goods. In 2022, our programmes in the northeast of the country reached almost 290,000 extremely vulnerable people. Activities included distributing food vouchers to over 165,000 people which dramatically increased the amount of food families were able to access. To help people earn an income we provided temporary employment for over 10,300 through Cash for Work schemes, and gave 252 individuals small grants to keep their businesses running. Over 1,000 farmers received training to help improve agricultural production and more than 13,400 received vouchers to redeem at local markets for the agricultural inputs they needed, such as seeds and tools. Our programme also addressed problems of access to safe, affordable and reliable supplies of water by successfully rehabilitating six water stations and eight water networks supporting 204,000 people.

The humanitarian situation in **The Democratic Republic of the Congo (DRC)** continues to deteriorate, with violent conflicts forcing people to flee their homes and preventing their return - more than five million people are displaced within the country. The situation is exacerbated by shocks such as disease outbreaks and natural disasters. Concern is part of a consortium operating a rapid response emergency programme that aims to meet the immediate needs and reduce the vulnerability of displaced households by providing cash assistance and water, sanitation and hygiene (WASH) services. In 2022, we reached more than 120,000 people with emergency support in the provinces of North Kivu and Tanganyika. Following torrential rains that caused significant damage to homes, schools and agricultural fields in Tanganyika, we provided cash assistance to over 27,000 people allowing them to meet some of their immediate basic needs. Responding to the needs of displaced communities fleeing conflict in North Kivu, we repaired water points, installed standpipes and rehabilitated a water network allowing more than 21,300 people access to safe water. We also

constructed emergency latrines and carried out hygiene promotion for almost 25,800 people. Finally, in North Kivu, cash distributions benefited nearly 54,200 people displaced by conflict.

**Türkiye** has hosted over 3.6 million refugees for the last ten years. Concern works with refugees across four provinces in the southeast to help them access services, become more resilient and integrate with the local people. Our protection and education programme benefited almost 25,000 people last year. Together with our partners we ran information awareness raising sessions, provided psychosocial support, referred and managed individual cases and ran caregiver engagement programmes. Almost 1,300 children were successfully enrolled in formal and non-formal education.

**Afghanistan** remains one of the world's most complex humanitarian emergencies. Recent political, social and economic shocks have resulted in a massive deterioration of the humanitarian and protection situation. We responded to a number of emergencies in 2022, providing support to over 37,300 people affected by conflict and natural disasters. This included a rapid response when an earthquake that measured 5.9 on the Richter scale struck the southeast of the country. Although the earthquake occurred outside of Concern's normal operational areas, our presence in Afghanistan and our emergency preparations meant we were able to quickly send an experienced team to the area to address the immediate needs of nearly 7,500 individuals who were supported with emergency shelter, tents, blankets, dignity kits and cash payments, preventing further casualties and loss of dignity.

The continuing deterioration of the security situation in **Burkina Faso** has led to an escalation of humanitarian needs. With a total of 1.9 million registered internally displaced people (IDPs), the country is experiencing one of the fastest growing displacement crises in the world. In the Centre-East region where Concern works there has been a large influx of IDPs which has had a significant impact on access to essential health care. To help address this, our programme in Poytenga Health District aims to provide IDPs and host communities with emergency primary health care and in 2022 reached almost 41,000 people. We supported Community Health Workers to teach more than 16,000 people in their communities about good health practices

and also supported health workers in four health centres to provide quality care services by providing training, supervision and assistance with drug procurement. Over 31,000 people received primary health care services in the centres during the year. We also piloted a cash transfer scheme so that people with medical emergencies could afford transport to appropriate health facilities – more than 140 people were helped in this way.

From June to October 2022, **Pakistan** suffered weeks of extreme monsoon rains which contributed to catastrophic floods wreaking devastation on an already struggling country. More than 33 million people were impacted, with eight million displaced and over 12.5 million families being left homeless. Nineteen of the 25 poorest districts in the country were severely affected. Concern was amongst the first organisations to provide humanitarian support to the most vulnerable communities in hard-to-reach areas. Working through a network of partners, our response targeted approximately 3.2 million people in four provinces – Khyber Pakhtunkhwa, Sindh, Punjab and Balochistan with time-critical and lifesaving emergency aid. We provided cash payments to families to meet their immediate needs for food and basic necessities and addressed primary health issues to minimise the risk of disease caused by dirty water and poor sanitation and hygiene practices. Water purification filters were distributed to ensure people had access to safe drinking water, as well as hygiene kits containing basics such as soap and toothbrushes and sanitary items for women. In Sindh province alone over 65,000 people received medical consultations through mobile medical clinics.

## OUR IMPACT IN 2022

### 3.2 million

Our emergency flood response reached 3.2 million people in four provinces in Pakistan.

### 81,000

Over 81,000 people received cash transfers in Democratic Republic of Congo.

**Kenya**

Zubeda Mohamed harvests maize from a communal farm in Makere village in Kenya's Tana River County.

**Photo:** Lisa Murray/Concern Worldwide



# Livelihood Programmes

In 2022, we improved the food security and livelihoods of over 0.8 million people directly and 4.6 million indirectly.

People living in extreme poverty struggle to earn enough to ensure that their families have enough to eat, get adequate health care and an education. Our livelihoods programmes aim to give them the tools to ensure they are able to earn a sustainable living, helping them to learn new skills, improve the productivity and nutritional value of their crops and set up small businesses to generate more income.

## Objectives and activities

The goal of our livelihoods programme is to enable extremely poor people to have secure livelihoods.

### Our main objectives are to:

- Reduce hunger
- Strengthen our social protection programming, work skills and support systems
- Promote graduation to economic productivity
- Strengthen our climate smart agriculture programme

## Implementing our strategy for livelihood programmes

Two of the three strategic objectives in the organisational livelihoods strategy, improving agricultural production to enhance food and nutrition security and improving the social and economic inclusion of the extremely poor were assessed to be green i.e. on track, on a Red/Amber/Green (RAG) rating in 2022. The third, building resilience to a changing climate, was rated Amber and will be an area of focus during 2023.

## Some examples of our achievements and performance in 2022 are below:

Our Graduation programme in **Burundi** and **Rwanda** aims to reduce the vulnerability of extremely poor and marginalised families and to move them out of poverty. We work with families over a number of years to help them develop sustainable livelihoods using a range of activities such as training on good agricultural practices, developing their business skills and financial literacy, facilitating access to savings and loan schemes, and providing cash and other assets e.g. livestock. The programme seeks to ensure that participating households have improved nutrition and that the 'hunger gap' – the number of months a year they struggle to meet their minimum food requirements is reduced. We also work with our target communities and households to help become more socially cohesive and inclusive of women and marginalised groups through our 'Men Engage' training. In 2022, we worked with just over 17,300 people across both countries to help them graduate out of poverty. In Rwanda, the hunger gap for families that finished the programme had reduced from 4.04 months at the start to 2.4. In Burundi and Rwanda, we saw an increase in the average number of assets (e.g. livestock, household goods) families owned, an indicator of a



rise in income. In both countries there was also an improvement in gender role attitudes and joint decision making in households with women being listened to and more included.

In response to the rising cost of living affecting prices of food, fuel and fertiliser in **Malawi** (where 80% of the population relies on agriculture to make their living), we initiated several activities to address food insecurity. Our programme targets vulnerable households and reaches over 288,000 people through a range of interventions including training on climate smart agriculture, food processing techniques and support to develop other income generating activities. The increase in the cost of fertiliser, however, is anticipated to further impact on the food security of these vulnerable farming households in the coming agricultural season. To combat this, we partnered with the Ministry of Agriculture and the Lilongwe University of Agriculture and Natural Resources to support communities to learn about, produce and use a range of low-cost, climate-smart alternatives to chemical fertiliser, including Mbeya, a fertiliser made from composted maize and manure. We conducted publicity campaign activities to promote their use including developing a manual outlining guidance on fertiliser options, audio messaging and billboards. Through our programme we provided 1,925 Lead Farmers (who train other farmers) with the inputs to demonstrate the use of Mbeya on their plots, reaching an estimated 19,600 farmers.

**Kenya** experienced its worst drought in over 40 years following the failure of five consecutive rainfall seasons leaving almost 4.35 million people in need of humanitarian assistance, almost one million children under five years suffering from acute malnutrition and causing over 2.4 million livestock deaths. Notwithstanding the drought, our programme in the Marsabit, Turkana and Tana River counties successfully improved the livelihoods and food security of over 122,000 people. In Tana River we supported almost 11,000 households to productively cultivate more than 2,000 acres of land using climate-smart agricultural techniques. The resulting harvest of over 600 tons of mixed crops meant that families had a good variety and quantity of food in their diet, far exceeding the country

average. In Turkana and Marsabit counties, we continued to build the capacity of communities to recover and respond to drought by ensuring that both households and livestock had continuous access to clean water. Activities included supporting a rapid response team to rehabilitate 22 high yielding and strategic boreholes serving over 35,000 people, training water user associations and promoting the importance of hygiene at the school and community level.

**Lebanon** continues to host the largest number of refugees in the world per capita, accommodating an estimated 1.5 million Syrians and some 200,000 from other nationalities. With the country facing its worst socio-economic crisis in decades plus the legacy of COVID-19 and the Beirut blast in 2020, vulnerable populations have been deeply affected, facing limitations on access to food, healthcare, shelter, education and other basic services. Concern works with both refugees and the overstretched local host communities in northern Lebanon where our two year livelihoods programme aimed to increase employment and income-generating opportunities for the poorest households. The programme reached over 2,000 people, including 320 farmer and 880 agricultural workers who were supported to build sustainable farming businesses. We provided training on good agricultural practices and helped improve their ability to bring their products to market, bringing together farmers, producers, businesses and cooperatives to foster lasting business relationships.

In northern **Afghanistan**, Concern leads a consortium working to contribute to the economic empowerment of women by supporting the development or expansion of sustainable female-led agriculture businesses. Although there are many challenges in implementing programmes for women, including the sensitive political environment and increasing political restrictions regarding women's education, travel, and access to mixed gender spaces such as markets, the consortium successfully reached over 3,500 women in 2022. Together we established 237 women's agro-business collectives which gave direct employment to 2,451 women in one of five product areas - almonds, dairy, saffron, vegetables or fruit. Together

with another 1,051 women in pre-existing business groups they were supported with the inputs, equipment and training needed to produce and process their chosen product and 54 greenhouses were established. To increase their capacity and confidence to act on business opportunities and influence decision-making, programme participants also took part in financial literacy and numeracy training.

## OUR IMPACT IN 2022

### 5.4m

Our livelihoods programmes reached over 5.4 million people.

### €33m

We spent over €33.1m in 2022 delivering programmes that enable people in extreme poverty to have secure livelihoods.

### 288,000

We reached 288,000 people in Malawi with our food and nutrition security programme.

**Niger**

Ramatou Ayouba's son Attikou was severely malnourished at seven months. After he received treatment from a nearby clinic, Concern helped the family set up a sack garden to improve the diversity of their diets and provide year-round food.

**Photo:** Darren Vaughan/  
Concern Worldwide



# Health and Nutrition Programmes

In 2022, our health and nutrition programmes reached over 1.7 million people directly and over 6.6 million indirectly.

In many of the countries we work in the health systems are extremely weak and communities are often unable to get the help they need to prevent suffering from under-nutrition and preventable diseases. To help overcome this, we work with local and national governments to strengthen healthcare systems and improve access to good maternal and child healthcare and water and sanitation services.

## Implementing our strategy for health and nutrition programmes

Of the five objectives in the organisational health and nutrition strategy, four of them - engaging communities and decision makers to improve essential nutrition practices for women and children, strengthening health systems to deliver effective, integrated nutrition services at scale, strengthening the capacity of Concern and partners to prepare for and respond to nutrition emergencies, and advocating for greater investment in evidence-based nutrition policies and accountability for nutrition at national and international level - were assessed to be Green i.e. on track, on a Red/Amber/Green (RAG) rating in 2022. The fifth - supporting the development of more nutrition focused and equitable food systems - was rated Amber (partly on track). We intend to move this to Green in 2023.

## Objectives and activities

The goal of our health programmes is to contribute to the achievement of health and nutrition security for poor people.

### Our main objectives are to:

- Prevent under-nutrition and extreme hunger
- Strengthen maternal and child health
- Strengthen health facilities
- Improve access to clean water and sanitation

## Some examples of our achievements and performance in 2022 are below:

In Sindh in the southeast of **Pakistan**, inadequate food, poor sanitation and high disease prevalence all contribute to high rates of undernutrition in children under five and pregnant and breastfeeding women. From 2018 – 2022, as part of a consortium, we implemented the EU funded 'Programme for Improved Nutrition in Sindh (PINS)' which aimed to improve the health and nutrition status of children and mothers. While providing direct assistance to significantly and rapidly

reduce undernutrition, the programme also aimed to build the capacity of the Government of Sindh to successfully implement its multi-sectoral nutrition policy. In 2022, in the three districts where we and our local partners worked, we remained well coordinated with the provincial and district health authorities and together reached over 373,000 vulnerable people. This included more than 240,000 children under five and over 119,000 pregnant and breastfeeding women who were screened for malnutrition by community health workers. The 37,131 children found to be suffering acute malnutrition were referred to out-patient therapeutic centres for immediate treatment.

To improve the health and nutrition status of our target communities and mitigate the high rates of malnutrition, parents and caregivers were taught about best feeding practices, vaccinations, personal hygiene and how to keep their children healthy. Awareness sessions were also organised for the wider community.

In strife-ridden **Haiti**, following a government announcement on October 2nd of confirmed cases of cholera, we launched an immediate response in Cité Soleil where people's access to clean water, sanitation facilities and healthcare is extremely limited. A rapid assessment conducted by Concern across 14 neighbourhoods through a digital questionnaire showed a 36% increase in the number of suspected cholera cases in the neighbourhoods since the beginning of October, with children considered being most at risk. With the support of our existing network of community partners we carried out mass awareness sessions in public places such as schools and marketplaces on cholera prevention measures reaching just under 3,500 people, as well as conducting almost 1,200 door-to-door visits to provide health messages. We also distributed water purification tablets throughout the neighbourhoods to help prevent the spread of the disease.

ERNE – Enhanced Responses to Nutrition Emergencies - is a three year EU-funded programme, which aims to tackle malnutrition in children under the age of five in some of the world's poorest countries by treating severely malnourished children whilst simultaneously strengthening the health systems' ability to respond to surges in malnutrition and working

to prevent it in the first place. ERNE is running in five countries - **Niger, the Democratic Republic of Congo, Ethiopia, South Sudan and Republic of Sudan** - and since the start of the programme in 2020, Concern has reached over one million people with lifesaving health and nutrition services. Over 82,400 children under five have been successfully treated for moderate or severe malnutrition through the approach known as Community Management of Acute Malnutrition (CMAM) which allows children with less severe forms of malnutrition to be treated on an outpatient basis at clinics close to where they live. An innovative feature of the programme is setting up early warning systems in communities to monitor for and anticipate emerging shocks like drought, flooding and disease outbreaks which might give rise to further malnutrition. When shocks or crises are foreseen or take place, the ERNE programme provides small cash transfers over a few months to the most vulnerable households. To date, we have supported 170,000 people with such transfers, helping to ensure parents in need do not have to sell valuable long-term assets such as livestock simply to make it through to harvest time.

In **Iraq**, over 1.2 million people continue to be displaced after years of conflict, unable to return to their homes and facing insecurity and little opportunity to earn an income. People living in camps or informal settlements for internally displaced people (IDP) also face challenges in accessing safe water, sanitation and health services (WASH), compromising their health. In 2022, our programme to improve the quality of, and access to, WASH services reached almost 117,000 vulnerable people in northern Iraq. Activities included carrying out maintenance work to infrastructure to allow for enough safe water for domestic use and ensuring that waste management systems were functional. We also conducted hygiene promotion campaigns and distributed personal hygiene kits to help keep disease in check. In the IDP camps, WASH committees were formed to strengthen ownership of the water supply systems with members taking responsibility for their operation and reporting any issues to the camp managers or area Water Offices.

Improving access to maternal and child health and nutrition services is one of our key aims in the **Central**

**African Republic**, where rates of child mortality, undernourishment and child stunting are among the highest in the world. In Ombello M'Poko prefecture the strengthening of the health system is at the centre of our interventions to provide health care to more than 5,100 extremely vulnerable people by building the capacity of health personnel and improving the infrastructure of four health centres. The latter involved building treatment rooms, a delivery room, a bore hole for clean water supply and incinerators for the safe disposal of medical waste. We also provided equipment including general office furniture as well as consultation and delivery tables, observation beds and other medical supplies. In terms of capacity building, health workers received training on the correct management of acute malnutrition, vaccinations and pharmacy stock management. Throughout the year, hundreds of children received vaccinations against diseases including measles and yellow fever, as did pregnant women for neo-natal tetanus. Almost 2,500 consultations were carried out for children under five years old and of the 648 children admitted on to our programme to treat acute malnutrition, 96% recovered. To encourage demand for health care, awareness-raising activities were carried out by community health volunteers and through home visits and screening. We also established support groups around best practice in infant and young child feeding for pregnant and breastfeeding women. Through these mechanisms, more than 4,900 people (including almost 2,000 men) learned about good family health practices.

## OUR IMPACT IN 2022

### 96%

In Central Africa Republic, 96% of the children treated in our nutrition programme recovered.

### 265,000

We reached 265,000 people with our health programmes in Chad.

### Ethiopia

A library and classroom were established at the Kebere Mido camp for internally displaced people so children can attend classes and have a safe space to spend time.

**Photo:** Conor O'Donovan/  
Concern Worldwide



# Education Programmes

In 2022, our education programmes directly benefited over 131,000 people and over 545,000 indirectly.

We believe that all children have the right to an education and that it provides one of the best routes out of poverty. We integrate our education programmes into both our development and emergency work to give extremely poor children more opportunities in life and support their overall well-being.

## Objectives and activities

The goal of our education programme is to improve the lives of extremely poor children in a sustainable way, by increasing their access to quality primary education.

### Our main objectives are to:

- Increase school access
- Improve school facilities
- Improve learning outcomes
- Provide access to education for children in emergencies

### Implementing our strategy for education programmes

The following objectives in the organisational education strategy were assessed to be Green i.e. on track, on a Red/Amber/Green (RAG) rating in 2022: achieving significant and sustainable improvement in boys' and girls' access to education; achieving significant improvements in children's learning outcomes; achieving significant improvements in children's wellbeing for healthy development and effective learning; and advocating for an improved policy environment for the advancement of education via strategic influencing at local, national and international levels based on programme learning. The final objective - having sufficient internal capacity to support adult literacy interventions embedded in livelihoods and integrated programmes - was deemed Amber. We plan to explore options to address this in 2023.

### Some examples of our achievements and performance in 2022 are below:

Concern is part of a consortium working in four regions of **Ethiopia** to improve access to education for the most marginalised girls. The project enrolls highly marginalised young and adolescent out-of-school girls on an adult functional literacy programme so they can gain the basic literacy and numeracy skills to have better livelihood opportunities. We implement the programme in the Amhara region in 42 learning centres with the help of 50 adult education facilitators. As well as gaining basic literacy and numeracy skills, the girls are offered vocational skills training in areas such as garment making or food preparation, and/or the opportunity to join self-help groups to take part in income-generating activities. We have established strong partnerships with the local vocational training colleges, the enterprise development office, the Women and Children Affairs Office and job creation offices to increase job opportunities at a local level for the girls on the programme. In 2022, we expanded the programme area to new neighbourhoods enrolling 2,587 out-of-school girls who will be able to look forward to a brighter future.

In the Sila region of Eastern **Chad** we made good progress in education with an increase in school attendance rates from 51% in 2021 to 58% in 2022 due to systematic awareness-raising of the importance of school attendance for children, as well as the better quality work of the teachers. Throughout the year, teachers took part in a number of training sessions including on speaking and classroom management, teaching techniques and gender approach – the latter is especially important in encouraging girls to stay in school. We also rehabilitated one school and opened a new one. As a result of these activities we have seen a significant increase in school registration at the beginning of the 2022 – 2023 school academic year.

In **Kenya**, our education programme working with extremely poor girls in Nairobi's urban informal settlements and in Marsabit County came to end. Reaching 201 primary and 21 secondary schools, the programme aimed to help girls successfully finish their current stage of education and transition to a productive and positive next phase, including staying in school or going on to do vocational or livelihoods training. Through this project the girls gained the skills, qualifications and confidence required to take control of their lives. The programme supported over 13,000 students as they moved through the school system, most of them to tertiary level. Collaboration with other stakeholders was key to the programme's success. This included collaborating with the directorate of children's services to engage child protection volunteers to teach parents and children about psychosocial well-being, child safeguarding and referral and linkage services. We also worked with the ministries of education, health and interior coordination in delivery of the various elements of the programme, as well as with the Kenya Institute of Curriculum Development (KICD) to develop the national manual for Parental and Caregivers Engagement.

In **Niger** we expanded our education programme in the conflict-affected regions of Tillaberi and Tahoua bringing the total number of schools reached by the programme up to 250, supporting 1,500 teachers and providing almost 57,000 vulnerable girls and boys

with access to quality education in a safe and protective environment. Activities included the construction and renovation of over 100 classrooms, temporary learning spaces and latrines, and the provision of school kits to more than 21,000 students and teaching materials to 103 schools. Since lack of access to books is a major barrier to improving literacy, we have created over 100 travelling library trunks containing books and games to be sent to schools to make it easier for students. Two trunk managers/facilitators have been identified at each school and have received training from staff at the National Network of Public Libraries. Working in education in fragile and conflict-affected areas brings specific challenges regarding child safety and psychosocial support. Training sessions on these topics have been rolled out to over 1,440 educators and we have worked with teachers and members of community education groups to develop codes of conduct, and emergency preparedness and response plans.

In **Sierra Leone**, we are part of a consortium working on an education programme called 'Every Adolescent Girl Empowered and Resilient' (EAGER). The project targets very marginalised and vulnerable out-of-school girls aged 13-17 to help them gain skills to enable them to move in to education, training or employment. The girls take part in learning sessions conducted by trained community-based volunteer facilitators and mentors including in literacy, numeracy and life skills. The sessions are practical, functional, and relate to the girls' daily lives and contexts. Once they have completed the learning phase they receive one-on-one guidance to develop plans which include setting goals and identifying steps towards learning, household, community, and financial empowerment. Every girl in EAGER works on her own empowerment plan with help from mentors who encourage her to think about what positive changes she wants to see in her life, and to decide what actions she can take to bring about these changes. In 2022, we enrolled 5,982 girls on to the programme who all graduated with validated empowerment plans. Parents/caregivers have committed to supporting girls to achieve their set goals and the girls' mentors follow up with them regularly to ensure they are

making progress. We also carried out a second follow-up on 2,012 girls who had graduated in 2021, 85% of whom had completed at least two steps of each of their goals.

One of our programmes to improve access to free and quality education for conflict-affected children in the South West and Banadir regions of **Somalia** reached over 20,300 extremely vulnerable children. As well as providing safe learning spaces by constructing classrooms, we also distributed recreational items such as footballs, jerseys and skipping ropes to facilitate social integration and tackle stress. We provided teaching and learning materials including copybooks and pencils to 1,500 of the most disadvantaged and poorest children to allow them to go to school without their families worrying about buying materials. The project also provided monthly incentives to 27 teachers and three head teachers to motivate and support them to deliver quality teaching. Local communities and authorities were trained on the importance of education and encouraged to enrol out-of-school children. We also ran awareness training sessions on the importance of protecting children from sexual abuse and corporal punishment, which improved students' wellbeing and created a safe learning environment for them.

## OUR IMPACT IN 2022

### 20,300

In one programme in Somalia, 20,300 children had access to free education.

**Liberia**

Mother of six Theresa Sackie, participated in the ANSARM (Accelerating Nutrition and Sustainable Agriculture and Resource Management) programme. Her small plot now provides an income plus nutritious food for her family while helping her attend to some financial needs (including paying her children's tuition fees).

**Photo:** Concern Worldwide



# Integrated Programmes

In 2022 we reached almost 1.2 million people directly through our integrated programmes and approximately 4.6 million indirectly.

There are multiple interrelated reasons that keep extremely poor people locked in poverty. For that reason, many of our programmes are integrated, bringing together, for example, agriculture and livelihoods with other sectors like water, health and education to tackle the multiple needs of a community in a coordinated way.

## Objectives and activities

The goal of our integrated programmes is to improve the lives of the extremely poor by addressing their needs in a holistic way, tackling the inter-related barriers that impede development.

The objective of the programme is to deliver sustained improvements in the overall living conditions of the targeted communities.

## Implementing our strategy for integrated programmes

Integrated programmes include multiple components across different sectors (Nutrition, Health, Water and Sanitation, Education, Livelihoods) and are therefore evaluated against the main programme sectors.

## Some examples of our achievements and performance in 2022 are below:

In **Bangladesh** we work to improve the lives of people living in extreme poverty in slums, squatter settlements and on the pavements in the cities of Dhaka and Chattogram. Our programme reached over 37,500 people in multiple ways including supporting almost 2,400 people to build their livelihoods through job placements, grants, vocational training, and business skills development. To improve nutrition and reduce malnutrition in children our partner agencies held training sessions about best practice in infant and young child feeding. Members of 87 mother support groups and 57 community nutrition hubs took part and they in turn passed on this learning to the mothers in our programme. When COVID-19 restrictions were lifted we enabled local partners to reopen 11 pavement dweller centres where women can access basic services such as food, water and sanitation and child day care services. Community volunteers also worked with families to raise their awareness about good hygiene practices and helped them to access clean water and latrines which are often not available to them. As a result of programme interventions, year-round access to safe drinking water stood at 84% in 2022.

The humanitarian situation in **South Sudan** continued to deteriorate with the number of people in need increasing to 8.9 million people (70% of the population) from 8.3 million in 2021. Approximately two million people remained internally displaced and protracted conflict and recurrent floods which destroyed food stocks, livestock and crops aggravated the already precarious food security situation. The latter was further exacerbated by disruptions in imports, food production and the related surge in food prices caused by the conflict in Ukraine. Our multi-sector response to this complex emergency reached over 434,700 of the most vulnerable people in the states of Northern Bahr el Ghazal, Unity and Central Equatoria. Our activities included providing nutrition services to over 160,000 people in 76 nutrition centres, and primary health care services to almost 96,000 people. We repaired, maintained and operated 50 water systems such as boreholes and water pumps to provide safe water to more than 116,000 people. We supplied shelter materials and essential household items to almost 116,000 people living in camps and cash assistance to around 54,000. Nearly 70,000 people were supported with food distributions including over 18,500 pupils through a school feeding programme.

In **Liberia** our integrated programme ANSARM (Accelerating Nutrition and Sustainable Agriculture and Resource Management) to help vulnerable communities in Grand Bassa and Rivercess counties improve their health and livelihoods came to an end. The five year programme reached over 35,550 people with a range of activities including training farmers on improved agricultural techniques to increase both the quantity and variety of crops grown; helping people develop diverse ways of earning an income; developing Community Savings and Loans Associations (CLSA) so households could borrow money to start a small business; repairing and installing water points and wells, and setting up village water committees responsible for maintaining them; teaching about good hygiene practices to reduce disease, and about ways to improve diets to reduce levels of malnutrition. Our work in 2022 mainly centred around sustainability plans to ensure the development gains made can endure. For example, we have increased access

to clean water from 7% to 73% for the first group of programme participants (and 30% to 56% for the second, and 14% to 66% for the third). As the programme ends, we have prepared communities to link the CSLA to the water management committees so that funds are available to support the maintenance of wells. We have also trained spare part dealers and linked them with the communities so they are aware of the availability of spare parts and can access them.

**Republic of Sudan** continues to face extreme poverty with 15.8 million people - a third of the population - needing humanitarian assistance in 2022. It is one of the countries which is most vulnerable to climate variability and change and faces long-standing political and economic challenges. Despite an intensification of localised conflict in the areas in which Concern works we continued operating in the most marginalised geographic locations. In West Darfur our integrated resilience programme entered its sixth and final year and has made a significant impact on the lives of more than 143,500 extremely poor people. The programme combined work around health and nutrition, livelihoods, water and sanitation, gender equality and disaster risk reduction to build the capacity of programme participants to cope with and anticipate weather-related shocks and stresses. If communities can respond quickly enough to the threat of a growing crisis, they stand a better chance of preventing it escalating into a disaster and can reduce the impact it has on them. To enable this, we worked with our target communities to increase their knowledge and understanding of environmental, health, human and natural hazards and how best to respond. We also established an Early Warning Early Action (EWEA) system and introduced disaster management plans which were administered at a locality level.

Decades of insecurity and environmental and man-made disasters in **Somalia** have resulted in a protracted humanitarian crisis and the internal displacement of an estimated three million people. These vulnerable people face numerous challenges including limited access to basic services and rights, lack of opportunities to earn an income, inadequate housing and often hostility from host communities.

Our integrated livelihoods, health and education programme, which came to an end in 2022, worked with internally displaced people, returnees and host communities to develop sustainable solutions to these challenges. In collaboration with the private sector, development partners and the government, we supported opportunities for programme participants to increase their income and become self-reliant by providing training in vocational and technical skills and business start-up grants. A survey conducted at the end of the project showed that the average monthly income of households went from US\$66 in 2018 to US\$134 in 2022. Overall, 78% of participants saw an increase in their income. The programme also increased access to basic health, water, sanitation and hygiene services. Health services were provided through both static and mobile health clinics, offering outpatient services, pre and post-natal clinics, vaccinations and health education sessions. Inequalities in terms of access to the services seen at the beginning of the programme had been resolved by the end with 85% of both IDPs and host communities saying they were able to reach and use formal health facilities within an hour.

## OUR IMPACT IN 2022

### 160,000

We provided nutrition services to over 160,000 people across three states in South Sudan.

### 143,500

In West Darfur, our six year programme impacted the lives of 143,500 people.



# Development Education and Advocacy

## Development Education

The goal of Concern's development education programme is to ensure that young people have the knowledge and skills to analyse and challenge the root causes and consequences of global poverty.

### Our main objectives are to:

- ensure that teachers and students engaged in both formal and non-formal education have a deeper understanding of the root causes of global development issues and take action for meaningful change.
- engage with the public and those in the adult and community education sector to create awareness and understanding of development issues and Concern's work in relation to them.

One of several highlights of the year was the response to the 'Nothing Kills Like Hunger' (NKLH) and '1Planet4All' campaigns.

The Nothing Kills like Hunger campaign (2021-22) calling for a stop on hunger being used as a weapon of war and guaranteed emergency food for people living in conflict included powerful testimony via video from young women and men in DRC, Haiti and Somalia. A petition signed by over 11,000 supporters was presented to Ireland's ambassador to the United Nations in New York at an event attended by members of the UN Security Council, diplomatic representatives and political actors working on conflict and hunger.

The hugely successful 1Planet4All COP ON Climate Festival was a first for Concern. Held on the campus of Technological University Dublin, over 2,000 people attended workshops, took part in panel discussions, enjoyed live bands and browsed around the 'swap shop' stalls. Dorothy Mwebe, a young agriculturalist and representative of the Malawi Climate Youth Network, addressed those in attendance, as did Concern's newly appointed Youth Ambassador Jenny Salmon who

Victoria Jean-Louis, Concern's Programme Director in Haiti presents the graphic representation of over 11,000 petition signatures to Fergal Mythen, Ireland's Ambassador to the UN, at the Irish Mission in New York. The image, created from a photo taken by Alexi Lubomirski, features a pastoralist in Northern Kenya. The petition is part of the Nothing Kills Like Hunger campaign. **Photo:** Kieran McConville/Concern Worldwide





brought the views and demands of Ireland's youth gathered at the Festival to COP27 in Egypt.

The Schools and Youth programme was active in 31 counties across the island of Ireland and directly engaged just over 12,000 students and youth. Over 590 schools and colleges took part in one or more activities with 474 teachers serving as Concern Debate mentors at both primary and post primary level. We continued to offer 'hybrid' talks and workshops and when possible, 'Zoomed' in colleagues in Sierra Leone, Kenya and Malawi, to give a first-hand account of issues related to climate change, hunger and conflict. At third level, our Project Us programme in partnership with the Suas 'STAND' Exhibition travelled to 14 college campuses and was viewed by over 15,000 students. There were

over 308,000 views on Instagram, Twitter and TikTok related to both the campaigns and schools programmes.

As part of our commitment to working with partners and networks, we remained active in the oversight and management of four Irish Aid strategic partnerships; WorldWide Global Schools (post primary sector), Saolta (Adult and Community Education sector), Youth 2030 (youth sector) and Development Education.ie. We also participated in networks such as IDEA, Coalition 2030, Stop Climate Chaos and the Dóchas Development Education Group. Our annual Concern Development Education Grants programme made funding available to 16 organisations engaged in global education and promoting positive action across formal, community and adult education sectors.

Students from Drumragh Integrated College, Omagh, Co. Tyrone who participated in Concern's Youth Ambassador programme to help raise awareness of global issues in their school. **Photo:** Concern Worldwide

## OUR IMPACT IN 2022

### 11,000

Our Nothing Kills like Hunger campaign petition was signed by over 11,000 supporters, was presented to Ireland's ambassador to the United Nations in New York at an event attended by members of the UN Security Council, diplomatic representatives and political actors working on conflict and hunger.

### 590

Over 590 schools and colleges took part in one or more activities with 474 teachers serving as Concern Debate mentors at both primary and post primary level.



## Advocacy

The goal of Concern's advocacy work is to contribute to securing sustainable improvements in the lives of extremely poor people by influencing national and international policies, actions and practices of governments, donors, aid counterparts, the private sector and the public.

Participants at workshops at the COP ON Festival 2022, a Climate Action Festival of music, art, talks and workshops at Technological University Dublin, Grangegorman campus.  
**Photo:** Adam O'Regan/  
 Concern Worldwide

### Key objective:

Our key objective is to ensure that Concern's experience influences action to address the challenges of conflict, climate change and hunger, by amplifying the voices and opinions of communities who are entitled to receive appropriate and timely support.

### Examples of our achievements and performance in 2022 are set out below:

To focus attention on the Horn of Africa drought, Concern participated in international advocacy events and facilitated a high-profile ministerial and media visit in partnership with Irish Aid, which was instrumental in securing additional funding from the Irish Government to respond to the crisis, and in informing policy discussions and commitments on climate finance.

At a country level, we engaged in numerous activities. In Niger, Concern started an exciting advocacy programme on the impact of climate change as part of the Great Green

Wall Initiative which aims to restore thousands of kilometres of degraded land across 22 African countries, transforming millions of lives. Concern Malawi engaged government and donors on the direct impact of the conflict in Ukraine on food and the gender impacts of the crisis, advocating for increased investment in agro-ecology, and supported social protection week with participation by donors and government. Also in Malawi, we contributed to a review of the Sendai framework (which sets out targets and priorities for action to prevent new and reduce existing disaster risks) and participated in a national dialogue platform on anticipatory action delivering a roadmap on preparedness and resilience while reducing response expenditure.

In South Sudan, Concern successfully advocated to reverse a government decision to charge community members for health services, and also successfully advocated for the resumption of weight for height as nutrition admission criterion, following the suspension of the criterion as a COVID-19 control measure.



Following the devastating floods, Concern Pakistan carried out extensive advocacy to authorities on disaster management and nutrition, including engagement with government of Sindh on the implementation of CMAM (Community Management of Acute Malnutrition) Surge, an approach designed to help health systems more effectively deliver services for children with acute malnutrition.

In cooperation with advocacy colleagues in New York, Ireland and Geneva, Concern Türkiye invested significant effort on Syria cross-border issues. This included engagement with members of the European Parliament and participating in a high-profile visit from the Foreign Ministers of both Ireland and Norway which resulted in the UN Security Council securing an extension to the cross-border arrangements in July and December 2022.

At COP27, we worked with our Zurich Flood Resilience Alliance partners on an official side event on climate change related loss and damage, highlighting the role of humanitarians in addressing losses and damages caused by

climate change. Funding for loss and damage was a major focus of COP27 and an area where we saw a major breakthrough, with a final-moment agreement to establish a fund for loss and damage.

While Ireland held a seat at the UN Security Council 2021-22, we provided high-quality policy positions and country - specific perspectives and examples on a range of issues. We influenced Ireland's policy priorities on conflict and hunger and the impact of sanctions on humanitarian action. Both were prioritised through 2022, including the calling of an Arria Formula event (a non-formal meeting of the UN Security Council) on conflict-induced hunger with an address from Concern Regional Director, Amina Abdulla, on the Horn of Africa food crisis.

In UK and Ireland, we worked with Members of Parliament, securing direct interventions and providing witness statements at the UK Parliamentary events and Ireland's Joint Committee for Foreign Affairs. Representatives from Concern Somalia, and our local partner in Somalia, Gargaar Relief Development Organisation,

## OUR IMPACT IN 2022

### Keeping Health Services Free

In South Sudan we successfully advocated to reverse a government decision to start charging communities for healthcare.

### COP27

Funding for loss and damage was a major focus of COP27 and an area where we saw a major breakthrough, with a final-moment agreement to establish a fund for loss and damage.

participated in a parliamentary briefing event to highlight the stark situation of hunger and its impacts in Somalia. We took part in publicity events including setting off alarm clocks in Parliament Square Gardens and laying out shoes in Trafalgar Square to symbolise the number of people dying either directly from hunger or of hunger-related causes in the region. Concern met with the Minister for Africa, Vicky Ford, and the Minister for International Development, Andrew Mitchell, on the global food crisis and its specific impacts on countries in the Sahel and East Africa.

Concern staff and supporters joined youth activists, diaspora groups and faith leaders to demand urgent action for East Africa in Westminster, London.  
**Photo:** Concern Worldwide

# Feature: Ukraine

On 24th February 2022, an escalation of conflict in Ukraine caused more than 15 million people to be displaced, leading to the largest refugee crisis in Europe since World War II. While millions of people fled to surrounding countries, many were internally displaced, moving to safer areas within Ukraine.

Humanitarian needs mounted rapidly with countless civilian casualties. Millions of families were forced to leave their homes, hospitals and schools were destroyed, essential services were severely disrupted and by December, nearly 8,000 civilians had been killed with over 10,000 injured [UN OHCHR]. Rebuilding the destroyed infrastructure will take years, personal recovery from the mental and emotional distress likely much longer.

From the beginning of the crisis, Concern has been on the ground providing immediate support and delivering life-saving aid to the people inside Ukraine who need it most.

We conducted initial assessments on the borders with Poland, Moldova, Hungary, Slovakia and Romania, then turned our focus to inside Ukraine, where we felt the needs were the greatest.



We co-ordinated our response with the United Nations, and our Alliance2015 partners, People in Need, Welthungerhilfe and ACTED, to scale up the delivery of life-saving humanitarian aid both within Ukraine and at the borders.

Concern support has included:

- » Delivering food, hygiene items, trauma kits, nappies, sleeping bags and mats to families in Ukraine.
- » Cash payments so that people could buy the essentials they really need including food and medication.
- » Providing essential supplies and supports to internally displaced families in Ukraine; access to clean water; psychosocial support for those traumatised by conflict and displacement.
- » Support to hosting facilities and collective centres in Western Ukraine for displaced people, with items such as mattresses and blankets; support with equipment such as washing machines and stoves; assistance with utility payments; upgrades to sanitation or heating systems; and establishing child-friendly spaces.

Together with our partners, we are operating the Joint Emergency Response in Ukraine (JERU). Part of our work is focused on psychosocial support (PSS) for both adults and children. We have been offering group sessions for people to share their experiences and begin to process and manage their conflict related trauma.

Kateryna\* is one of the women who has been supported by the PSS sessions. She had to flee her home with just a backpack holding a bottle of water and her documents when the conflict escalated. She told us “A few days ago there was an aircraft flying over and it was so terrifying, even though we knew it was a Ukrainian one it was still terrifying. It is really stressful because when you sleep you dream about the conflict. It gives you flashbacks”. When we met Kateryna she had attended four PSS group sessions and told us “It helps that you can cry and speak out. It is interaction with people who have suffered and faced the same circumstances as I did. When you speak out, they understand what you mean”.

“We were sleeping in coats and hats, and we were hiding in corridors and doors. So when we came here they gave us assistance, and psychological help, as well as financial support. It is tangible, and very important.”

As well as the PSS sessions, Kateryna has also received cash assistance. “We are so grateful, it is a great support. We bought fruit, vegetables, and unfortunately we also spent a lot on medicines.”

## OUR IMPACT IN UKRAINE

**46,732**

people were reached through the JERU programme with basic needs support within the eight months that activities were implemented in 2022.

**1,958**

people were reached with psychosocial support sessions in 2022 after protection activities officially started in October that year. 17 psychologists and social workers have received training about conflict-related trauma.

**3,000**

JERU distributed 3,000 hygiene kits, which include soap, washing powder, toilet brushes, rubber gloves, paper towels and hand sanitiser. We also provided 1,510 baby kits and 484 adult special needs hygiene kits, through Humanitarian Hubs in 2022.

# Conflict Emergency Response Internally Displaced Persons (IDPs)

**Ukraine**

Kateryna\*, takes part in a psychosocial support session.

**Photo:** Simona Supino/  
Concern Worldwide

\*name changed to protect the identity of the individual.

# How We Work

## Working with partners and communities

Concern cannot achieve its mission to eliminate extreme poverty in isolation. We believe we can achieve greater impact working together with other organisations and institutions.

We are committed to localisation and strengthening local capacity; collaborating with local authorities and community structures is a core part of how we work, and while we will continue to do so, we are focusing more on our ability to support local Non-Governmental Organisation (NGO) partners to respond to the needs of their communities. In 2022, Concern collaborated with local organisations across our countries of operation, supporting more than 100 local NGO partners through funding and capacity strengthening to achieve greater and more sustainable impacts at a local level.

We have integrated local partners into many of our programmes and in several countries, including Somalia, Pakistan and Bangladesh, we have programmes fully implemented by local partners. The USAID-funded RAPID programme in Pakistan increased access to emergency response funding for local and national NGOs by facilitating a drawdown fund, a huge success in the emergency response to the catastrophic flooding of 2022.

In addition to the commitments made in our global Strategic Plan, thirteen countries prioritised working with local partners and engaging in localisation initiatives within their new Country Strategic Plans developed in 2022. Thirteen of our country teams developed Country Partnership Strategies, with the remaining countries scheduled to finalise their plans in 2023. In 2022, Concern continued to support the Building a Better Response (BBR) and Humanitarian Leadership programmes, which are designed to

strengthen individual humanitarian's capacity to respond to crisis and engage in coordination structures.

### Local Authority Partnerships

One example of capacity strengthening with local authorities is Concern's community-based management of acute malnutrition (CMAM) work, which builds capacity at community and local health facility level. Concern has developed a realistic CMAM Surge Model with local health facilities to support them becoming more responsive and agile to spikes in acute malnutrition (and other diseases). In Niger and some other countries, through Concern's advocacy, this model has been endorsed by Ministries of Health and adopted in national protocols. All of the country programmes are building capacity whether it be with local authorities (education, health and nutrition) or with local and national civil society organisations.

### Strategic Partnerships

Concern continued to develop strategic partnerships with universities, institutions and think tanks in 2022. We developed new partnerships with the University of El Geneina Peace Institute and with El Geneina Agriculture Research Institute (GARC) in the Republic of Sudan. In Niger, close collaboration with local research institutes, Institut National de la Recherche Agronomique du Niger and International Crops Research Institute for the Semi-Arids Tropics, led to innovations within programmes, including the introduction of a new

variety of fortified and more productive organic millet.

Concern is heavily involved at various levels of coordination regarding the delivery of overseas aid. At country-level we are members of Humanitarian Country Teams, sectoral clusters and working groups and we also have representation at a global level, for example on the Operations, Policy and Advocacy Group of the IASC (Inter-Agency Standing Committee, the highest level humanitarian coordination platform of the UN System), ensuring coordination at the global and local level.

As a founding member of Alliance2015, a network of seven European NGOs with a presence in 90 countries, we continue to work closely with the members at programme and policy levels. In 2022, we developed a joint response to the Ukraine crisis.

We are an active member of the Disasters Emergency Committee (DEC), the Start Network, the International Coalition for Advocacy on Nutrition (ICAN), the Scaling Up Nutrition movement, the Climate Action Network (CAN UK), and the Zurich Flood Resilience Alliance. We are active in the Coalition of Aid and Development Agencies in Northern Ireland (CADA) and work with others through Dóchas and Bond (networks for organisations working in international development in Ireland and the UK).

In 2022, Concern provided €26.2 million in grants to 120 partners, of this €23.5 million was provided to local partners.



**Sierra Leone**

Staff from Concern Worldwide partnered with the National Disaster Management Agency to distribute cash to families made homeless after fire broke out in Kolleh Town, Sierra Leone. **Photo:** Charlotte Woellwarth/Concern Worldwide.

## How we measure success and learn from our programmes

Concern remains committed to applying the highest standards in monitoring and evaluation to our work, emphasising the importance of learning from our programmes and making timely changes to increase the impact on those living in extreme poverty. A team of global advisors assist country teams with up-to-date guidance on best practice, while our Programme Cycle Management System (PCMS) supports Concern's efforts to measure programme impact and document learning.

Concern's tailor made Digital Data Gathering (DDG) system supports the systematic collection of key programme data and the production of dashboards, allowing for easier visualisation of results and facilitating quicker and more intuitive use of data for decision-making and learning. During 2022, we built 225 new surveys, updated 132 existing surveys and developed 76 new Country dashboards. This means that for programmes, such as the EU-funded Enhanced Response to Nutrition Emergencies (ERNE), data outputs that matched the Country Team's reporting templates were created, minimising errors, reducing time spent creating reports and ultimately increasing the effectiveness of the programme.

Throughout 2022, our Post Distribution Monitoring (PDM) tools were thoroughly reviewed, focusing on better ways of visualising data around participant selection, the distribution and use of cash and other goods received, and enhancing their focus on safety, conflict and accountability. Composite indicators measuring the overall efficiency and quality of the distribution were also designed to ensure adherence to Sphere standards.

In 2022, we conducted 42 evaluations of Concern's programmes. Our research programme built on a number of strategic partnerships including TIME (Trinity Impact Evaluation Unit) in Trinity College Dublin to examine the impact of the Graduation programme in Malawi; the School of Education in University College Dublin (UCD) to look at the Safe Learning Model in Sierra Leone, and the Harvard Humanitarian Initiative (HHI) and Dublin City University (DCU) to investigate the impact of Conflict on Food Systems. We also worked closely with our partners in Alliance2015 to research the impacts of COVID-19 on vulnerable households in 18 countries.

Sharing our research findings and learning with a wider audience is important to us and in 2022 we made our Knowledge Hub available on the Concern website as the key platform to disseminate Concern's learning, guidance and thought leadership. The Knowledge Hub is the home for evidence-based learning, evaluations, research, guidance, manuals, tools and programme updates from our development and humanitarian work. It comprises over 330 individual resource pages and curated 'landing pages' featuring technical information, learning and guidance for practitioners on a selection of Concern's approaches and flagship programmes.

Our 'Knowledge Matters' magazine focused on Private Sector and Social Enterprise Engagement showcased Concern's work engaging with private sector and social enterprises through shared value partnerships, facilitation of market linkages through value chains and financial inclusion, and funding support.

## Core Humanitarian Standards

Concern is determined to be fully accountable to the communities with whom we work in relation to the quality and impact of all that we do. We committed at an early stage to the Core Humanitarian Standard on Quality and Accountability (CHS) which outlines what good humanitarian action looks like for communities and people affected by crisis, and the staff and organisations involved in delivering a response. Its purpose is to help organisations design, implement, assess, improve and recognise quality and accountability in assistance programmes. The CHS includes

- » Nine commitments to communities and people affected by crisis;
- » Key actions to be undertaken in order to fulfil the commitments; and
- » Organisational responsibilities to support consistent and systematic implementation throughout the organisation.

It is a voluntary and measurable standard that resulted from a global consultation process.

In late 2017, Concern was the first Irish agency to gain certification regarding compliance with the CHS, having first had its processes, procedures and approaches independently audited by the Humanitarian Quality Assurance Initiative (HQAI) - the supervisory/awarding body. Since then, we have undergone annual audits to follow up on our progress and in 2021/22 Concern underwent a full Recertification Audit. The auditors spoke with staff across five locations, interviewed 149 people from the communities we work with and read a large number of documents from our programmes. The auditors found that Concern continued to be compliant with the Core Humanitarian Standards and we were recertified until 2024. During the audit Concern demonstrated progress in addressing the four corrective action requests from the last audit and these were closed. Two new corrective action requests were opened, one in relation to ensuring written exit strategies are in place for all our countries and programmes, and the other was in relation to ensuring that environmental impact is consistently considered in our work. We are actively working to address these findings.

Particularly encouraging was the feedback received by the auditors from the communities in which we work. Communities were very positive in their view that Concern's work is effective, highly relevant and delivered in a timely manner. They were appreciative that staff take time to listen and hear what they want to say and provided examples of where changes were made over time, based on learning and feedback they had given. Young people and parents gave extremely positive feedback on how activities had significantly affected their lives, well-being, prospects and attitudes within their societies.



## Safeguarding

Throughout 2022, we continued to progress the implementation of the Protection and Safeguarding Strategy and Framework (PSSF), developed in 2021. Focusing on seven strategic objectives, this approach seeks to enact change on several levels: Culture, Compliance, Accountability, Safe Programmes, Safe Partnerships, Capacity and Communication, and Performance and Learning. Coordinated by the Protection and Safeguarding Unit, this change programme is collectively driven by numerous departments (based in Ireland, the UK, and in-country operations), guided by the PSSF Steering Committee.

The Senior Management Team and Regional Directors participated in a Senior Leadership training programme which offered the opportunity to discuss and refine their role in ensuring Concern is a safe organisation with a culture where people feel safe to speak up. Ongoing training in both English and French has helped to ensure that Concern's 147 Designated Safeguarding Focal Points (DSFPs - trained staff members responsible for promoting safeguarding and how to report issues), are informed and engaged. Wider staff training has been driven via Concern's online learning platform, Learn365. Concern's own safeguarding module is now a mandatory part of staff inductions and all staff also take an annual refresher course.

Close collaboration between the Protection and Safeguarding Unit and the Human Resources department has ensured the continued and deepened implementation of the revised employment cycle processes. These have been designed to better reflect and assess safeguarding-related attitudes, competencies, and requirements during recruitment, induction, and ongoing professional development of Concern team members. The 'safe hiring' practices are fundamental to ensuring that Concern recruits people who demonstrate a positive safeguarding ethos.

During 2022, our investigations team received 28 new safeguarding case referrals. Twenty five of the cases related to Concern and three of the cases related to Concern's partner organisations.

Nine of the cases were under investigation at year-end. The investigations into the other 19 cases were completed by year-end.

Two cases related to threatening behaviour. One of these was unsubstantiated after investigation and the other was not taken forward at the request of the person who experienced the incident.

The remaining 17 cases all fell within Concern's definitions of sexual exploitation, harassment or abuse, which are as follows:

- » Sexual exploitation – any actual or attempted abuse of a position of vulnerability, differential power, or trust, to pressure or demand others to provide sexual favours.
- » Sexual harassment – any form of unwanted verbal, non-verbal or physical conduct of a sexual nature.
- » Sexual abuse – the actual or threatened physical intrusion of a sexual nature, whether by force, coercion or under unequal conditions.

The results from these 17 investigations can be summarised as follows:

Type of case	No. of complaints substantiated	No. of complaints unsubstantiated or unfounded	Other*	Total
Sexual exploitation	0	8	0	8
Sexual harassment	3	1	2	6
Sexual abuse	0	2	1	3
<b>Total</b>	<b>3</b>	<b>11</b>	<b>3</b>	<b>17</b>

\* Not taken forward at the request of the person who experienced the incident.

Substantiated complaints resulted in disciplinary action ranging from written warning to dismissal. Where appropriate, cases were also referred to the local authorities.

As part of our engagement with the wider efforts being taken to address safeguarding by the international aid community, we remain a signatory to:

- » The Code of Conduct for the International Red Cross and Red Crescent Movement and NGOs in Disaster Relief
- » The Statement of Commitment on Eliminating Sexual Exploitation and Abuse by UN and Non-UN Personnel
- » The InterAction CEO Pledge on Preventing Sexual Abuse, Exploitation, and Harassment by and of NGO Staff
- » The Dóchas Safeguarding Code
- » The Core Humanitarian Standard on Quality and Accountability (CHS)

# How We Raise Funds

Concern relies heavily on the generosity of people and organisations in Ireland and internationally to raise funds to enable us to deliver our work and achieve our mission to end extreme poverty.

## Objectives:

### Our main objectives in 2022 were to:

- Continue to adhere to the highest standards when raising funds from the public
- Raise €48 million from the public in Ireland, UK and South Korea
- Raise €186 million from governments, institutions and other co-funders
- Maintain a diversified income base

Some examples of our achievements and performance in 2022 are set out below:

## Adhering to standards

Our fundraising teams in Ireland, the UK and South Korea are driven by the humanitarian mission of Concern and our responsibility to the communities we serve, as well as to our donors and supporters. We hold ourselves to the highest standards of integrity and accountability and operate in compliance with the Irish Charity Regulator's Guidance for Charitable Organisations on Fundraising from the Public and the Fundraising Regulator's code in the UK.

## Raising funds from the public

In 2022, the world witnessed a series of humanitarian disasters, from the war in Ukraine, devastating floods

in Pakistan and millions brought to the brink of starvation in the Horn of Africa. Our loyal supporters and donors responded with overwhelming generosity and many others were inspired by Concern's humanitarian response to give for the first time. Our heartfelt thanks go to all of those who supported our work in 2022. We saw a 30% year-on-year growth in income from fundraising receiving almost €54 million in donations and legacies. There was an upsurge in donations across our three main fundraising countries. Funds were raised through a range of activities:

### Individual and community fundraising

Donations from individuals are the lifeblood of Concern and we continue to be grateful to all who support our work. In 2022, over 148,000 people supported our work on a monthly basis via direct debit or standing orders. This regular committed income allows us to plan our work and go to where the need is greatest.

Thousands of people responded to mailings, phoned us to donate or made a gift via social media and the web. As interest in our work continued to grow last year, our head office team had 33,644 conversations with donors and processed over 100,000 donations from generous supporters.

Tax efficient giving, where supporters' donations are augmented by a government refund of the related income tax, continues to be an important source of income for Concern in Ireland, the UK and South Korea. Income from legacies is also of great importance and we are extremely grateful to those who chose to

remember Concern in their wills. In 2022, this amounted to €1.9 million.

With the lifting of COVID-19 restrictions, we were once again able to resume some of our fundraising events, collections and to re-open our shops. Sincere thanks to all of our volunteers who organised events and held collections this year. We also saw a record year for our Christmas gifts campaign in Ireland with over 11,290 gifts sold, raising vital funds for our programmes.

Our street and door-to-door fundraising teams were also able to get out once again, engaging with the public. This year we celebrated 20 years of using our own staff for this type of fundraising. Over the years, they have signed up more than 250,000 donors for Concern.

### Business, Major Donors and Trusts

We were delighted to continue our partnership with the Zurich Flood Resilience Alliance, working with communities at risk from flooding across Bangladesh, Kenya, Malawi and South Sudan. The programme develops practical solutions for communities affected by flooding and helps them build resilience to ongoing flood risk.

During the year, the Kerry Group launched a new four-year partnership with Concern, helping Kenyan farmers adapt to climate change, reduce malnutrition, and boost their incomes through mango production and processing. This latest project builds on a partnership between Concern and the Kerry Group spanning over 12 years, improving the lives of thousands of people in Kenya, Niger and Zambia.

As well as developing relationships at a corporate level, we appreciate the support from staff from a wide range of companies and organisations in Ireland. Amongst others, these include Bank of Ireland, Electric Aid, Fórsa and Microsoft.

In the UK we maintained highly valued partnerships with a range of companies and charitable trusts, including the Whole Planet Foundation and the Klaus and Gertrud Conrad Foundation. The innocent foundation also renewed its support for our work in Kenya, funding a research project examining the effectiveness of training families to screen their children for signs of malnutrition.

We were very happy to see the return of our annual Women of Concern lunch event in 2022 and welcomed almost 300 guests who joined this year’s Honouree, Ambassador Geraldine Byrne Nason, for an inspiring event focusing on Concern’s work with women and girls. We would like to thank our Women of Concern Committee members, Christine Barrett, Jean Delaney, Mary Doherty, Cormac Murphy and Rachel Rodgers for making the event such as success.

**Disasters Emergency Committee**

We are a member of the Disasters Emergency Committee (DEC) in the UK, an umbrella organisation which brings together 15 leading aid agencies to launch joint fundraising appeals at times of humanitarian crisis. In 2022, we were part of three appeals - the Afghanistan Crisis Appeal, the Ukraine Humanitarian Appeal and the Pakistan Floods Appeal - all of which contributed to our life-saving emergency response programmes.

**Raising funds from governments and institutional donors**

During the year we submitted funding applications to over 34 institutional donors (governments and multilaterals) across all 25 countries. The highest number of applications was made by countries in the Horn of Africa reflecting the significant humanitarian needs in that region.

Our top three donors in 2022 were as follows:

**Concern Worldwide (US) Inc.**

During 2022, we worked closely with our affiliate organisation, Concern Worldwide (US) Inc. in order to increase our funding from the US Government. 2022 saw large grants awarded by the US Bureau of Humanitarian Affairs (BHA) in Syria/Iraq and Pakistan and the US Government (via Concern Worldwide (US) Inc.), became our single largest donor. Concern Worldwide (US) Inc. also continued to provide grants from the proceeds of its own fundraising - which were an important resource due to their flexibility and streamlined processes.

**European Union**

Total funding awarded by the EU’s humanitarian arm, DG ECHO increased to €32.8 million in 2022 (including funds awarded for the Enhanced Responses to Nutrition Emergencies (ERNE) Pilot Programmatic Partnership). Significant grants were also awarded by the EU in Afghanistan, Chad and Burkina Faso.

**Irish Aid**

Concern was successful in its application to Ireland’s Civil Society Partnership (ICSP) for a Better World from 2023-2027, receiving a 30.9% allocation of the total ICSP budget and remaining the largest civil society partner of Irish Aid. The ICSP allocation will fund programmes in 21 countries.

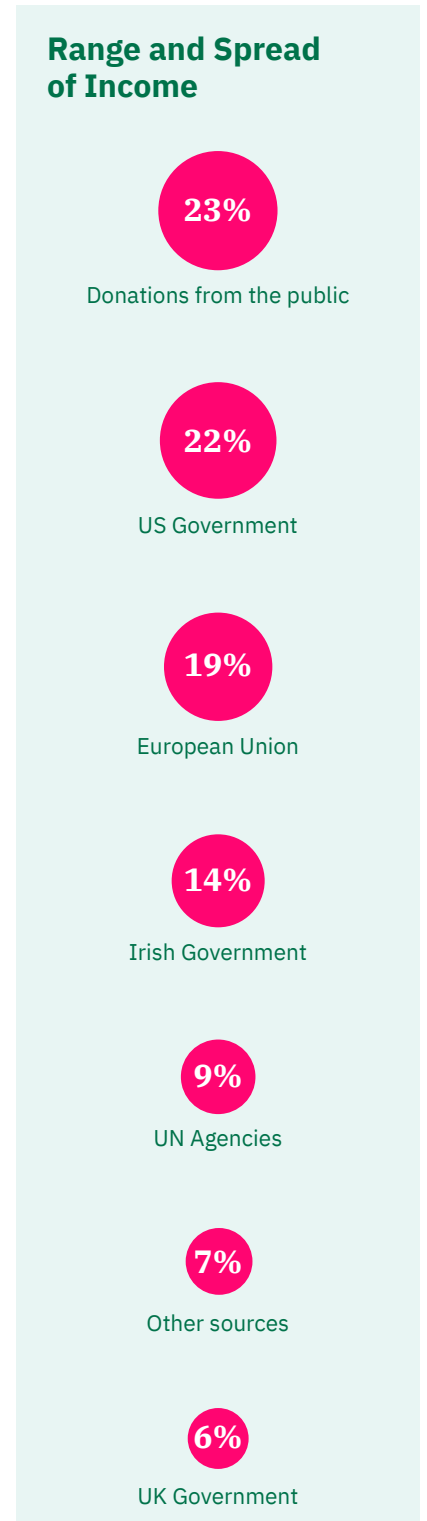
Strategic multi-country grants were awarded under the UK-funded Sahel Regional Fund (Niger and Burkina Faso) and German-funded Facilité G5 Sahel (Chad and Burkina Faso). Significant grants were also awarded by a number of other governments.

In total Concern received €182.9 million from governments and institutional donors (plus €12.1 million in donated commodities).

All of this funding is awarded through competitive processes whereby we have to compete with peer organisations and frequently the private sector. The income level reached in 2022 was a record for the organisation and is testament to the high levels of trust that Concern has earned over the years and the importance it places on delivering results while maintaining high standards of accountability and transparency.

**Maintaining a diversified income base**

We have agreed parameters in order to ensure that we do not become overly reliant on any single donor. We remained comfortably within these parameters during 2022. The chart below shows the range and spread of our monetary income (excluding donations in kind);





Women of Concern honouree 2022, Ireland's Ambassador to the United States, Geraldine Byrne Nason with Donal D'Arcy, Chair of Concern Worldwide  
**Photo:** Leon Farrell/Photocall Ireland



Carol Morgan, Director of International Programmes, Concern Worldwide and Catherine Keogh, Chief Corporate Affairs and Brand Officer, Kerry Group, at the launch of a four-year partnership between the Kerry Group and Concern Worldwide. **Photo:** Maxwells

# Thank You

Without the support of many individuals, governments and co-funders, a small number of whom are recognised here, our work would not be possible. Together we have helped 36 million people in 25 countries.

Sincere thanks to community groups and volunteers for their hard work and everyone who supports us regularly giving us the confidence to plan ahead. We are also very grateful to our supporters who have thoughtfully left us a legacy.

## We greatly appreciate the on-going support from governments and co-funders including:

The Austrian Government  
The British Government  
The Canadian Government  
The Danish Government  
The European Union  
The French Government  
The German Government  
The Irish Government  
The South Korean Government  
The States of Guernsey Overseas Aid & Development Commission  
The Swedish Government  
The Swiss Government  
The US Government  
(via Concern Worldwide (US) Inc.)  
The World Bank

## UN Agencies including:

Food and Agriculture Organisation (FAO)  
International Organisation for Migration (IOM)  
The World Food Programme (WFP)  
United Nations Children Fund (UNICEF)  
United Nations Development Programme (UNDP)  
United Nations High Commissioner for Refugees (UNHCR)  
United Nations Office for the Coordination of Humanitarian Affairs (OCHA)  
World Health Organisation (WHO)

## Thanks also to the following organisations:

AerCap  
Bank of Ireland Staff Charitable Fund  
Datatec  
Dawn Meats  
Disasters Emergency Committee  
Electric Aid  
Elsevier  
EY  
FDC Accountants  
Fórsa Trade Union  
Haddon Trust  
innocent foundation  
Iris O'Brien Foundation  
JP McManus Charitable Foundation  
Kerry Group Plc  
Klaus and Gertrud Conrad Foundation  
Lego Foundation  
Logicalis  
McClay Foundation  
Microsoft Ireland  
Milton Damerel Trust  
Musgrave Charitable Trust  
Parking People  
Prepay Power  
Start Network  
Swedish Postcode Foundation  
The Elma Relief Foundation  
The Turing Foundation  
The Waterloo Foundation  
Whole Planet Foundation  
Z Zurich Foundation



# Our Staff and Volunteers

Our people continue to be central in delivering on our organisational mission. We recognise that many of the contexts in which we work continue to be challenging and that we need to invest and support our people on an ongoing basis.

It is important we understand how our people experience the workplace. To measure this we repeated our global staff survey during 2022. In total 3,577 staff (80%) took part in the survey and told us they are proud to work with Concern; they feel valued for the work they do and hope to be working with Concern in three years' time, with scores as follows:

- » 89% would recommend Concern as a great place to work;
- » 82% hope to be working for Concern in three years' time;
- » 79% feel valued for work carried out;
- » 94% are proud to tell people that they work for Concern.

While the overall score was very positive, we also saw a small number of lower scores. We will develop and prioritise actions to address the lower scoring areas.

We completed a new People Strategy during this period with equality, diversity and inclusion at its heart. We know that to make this a reality, it is necessary to create the conditions and overcome the obstacles that will lead to a more diverse and inclusive workforce. An important part of this is stepping up talent development. It is also important to ensure pay is competitive, fair and flexible, that wellbeing supports are available, and that information systems provide the data to monitor the progress of the desired change in these focus areas.

We are committed to making equality central to our workplace because, as an organisation, we want to reflect and be true to the change we promote and seek to build in the wider world. In 2022, we restated our equality, diversity and inclusion strategy, affirming our aim of a workplace free from discrimination and harassment, one that adapts for and accommodates the practical implications of diversity and one that is characterised by equality, diversity and inclusion at all levels.

In line with government regulations, we reported on our gender pay gap for all our employees governed by Irish law, (approximately 500), for the first time. Our overall gender profile for this specific group is 48% female and 52% male. Our gender pay gap between male and female employees is 0.5% in favour of male employees. We are very proud of this result and see it as demonstration of our ongoing commitment to gender equality and inclusion.

As we continue to strengthen our well-being supports, we introduced Wellbeing Week to the organisation. The aim of the week was to raise awareness of mental health and wellbeing and to have some fun while doing so. All embraced the week, a mixture of online discussions and in person team events. One initiative asked people to cook what makes them happy, with teams from Dublin to New York, Port-au-Prince to Mogadishu and everywhere in between becoming involved. The subsequent 'Cook What Makes You Happy' recipe book was shared across the organisation.

We are very grateful to our loyal group of volunteers who again helped support a host of activities during the year, including adjudicating debates at both primary and secondary level, working with us at events, festivals and 'shaking collection buckets' throughout the country.

In particular, we would like to thank the volunteers who worked in our shops in Northern Ireland. These volunteers gave their time, energy and skills in a wide range of areas including; sorting donated stock, pricing goods for sale, merchandising, window displays, customer service and serving on the shop committees. During 2022, volunteer numbers in the shops increased by 18% and they played a key part in increasing the contribution from retail operations.

**Bangladesh**  
Hafiza Akther is a breastfeeding  
counsellor in Cox's Bazar, Bangladesh.  
**Photo:** Saikat Mojumder/  
Concern Worldwide



# Review of Financial Outcome 2022

The financial outcome for 2022 is set out in the ‘Consolidated Statement of Financial Activities’ on page 72.

Concern’s income and expenditure increased compared to 2021. This was mainly due to the very significant emergency programmes mounted during the year.

A short commentary on the financial results for 2022 is set out below.

## Income

The organisation’s income in 2022 amounted to €250 million – see note 2 to the financial statements for a detailed breakdown by source. This is an increase of 10% on 2021 and represents the highest income ever secured by the organisation. The increase took place across both of our main cash income streams – donations and legacies from the public and grants from governments and institutions - and was considered a strong performance in a challenging and competitive environment. While delivering the increase, we continued to maintain a diversified income base.

The main movements in Concern’s income streams, during 2022, are illustrated and explained below:

	2022	2021	Change
	€m	€m	%
Donations and legacies from the public	53.9	41.6	30%
Grants from governments and other institutional donors	182.9	169.3	8%
Donated commodities	12.1	16.6	-27%
Other income	1.2	0.9	41%
<b>Total income</b>	<b>250.1</b>	<b>228.4</b>	<b>10%</b>

### Donations and legacies from the public:

Income from donations and legacies comprises donations from individual and corporate donors, trusts and foundations. In 2022, we received €53.9 million from this income stream an increase of 30% on 2021– see note 2(a) to the financial statements.

We continued to fundraise in three markets (Ireland, the UK and South Korea) and each made a significant contribution to the overall result:

- » Ireland continues to be our largest source of income (accounting for 56% of the overall total of donations and legacies). In 2022 revenues increased by €2.4m, which is mainly reflected in income from individuals and from corporates trusts and major donors. The increase was mainly in response to emergency appeals and was partly offset by a fall in legacy income (the timing of which is highly variable).
- » The UK accounted for 37% of donation income in 2022, a very substantial increase from 2021. This increase mainly arose due to Concern UK’s participation in the Disasters Emergency Committee (DEC), an umbrella organisation for UK international charities that conducts advertising and public appeals on behalf of its members. During 2022, the DEC conducted three appeals, each of which generated a significant response from the public. As a result, funds received from this source amounted to €11.1 million in 2022 compared to €0.7 million in 2021. The predominance of emergency appeals and the difficult

economic conditions experienced in the UK negatively impacted some fundraising, particularly challenge events (which are part of community based fundraising).

- » South Korea contributed 7% of donations and legacies, reflecting income growth in both regular giving and one-off donations across television and web.

### Grants from governments and institutional donors:

Concern received a total of €182.9 million in grants from governments and other institutional donors in 2022 – see note 2(b) to the financial statements for an analysis by donor. This represents an 8% increase from our 2021 levels.

The overall increase in grant income was mainly due to two underlying factors:

- » The planned ongoing scale-up of activity across a range of country programmes
- » Increased activity in natural disasters (mainly Afghanistan, Bangladesh, Pakistan, Kenya and Somalia), and conflict-related emergencies (mainly in the Middle East and Ukraine).

Concern Worldwide (US) Inc. (including the US Government) was the single largest donor in 2022 providing €54.7 million or 30% of the institutional donor income. The European Union was the next largest donor providing €45.4 million (25%), followed by the Irish Government at €32.3 million (18%), UN Agencies were next at €22 million (12%), and the British Government delivered €14.3 million (8%), of this income stream. We remained in line



with our income diversification targets in relation to institutional donors and did not become over reliant on any single source during the year.

Different patterns emerge when we consider performance with our top five institutional donors:

- » Resources provided by the Irish Government, the US Government and UN Agencies all increased significantly – reflecting the underlying factors set out above.
- » Income from the European Union fell by €2.6 million. The reduction is caused by cyclical factors i.e. a number of longer term EU funding agreements came to an end during the year, as offset by the fact that our income from ECHO (for emergency responses), continued to increase.
- » Funding from the British Government declined again in 2022, reflecting the ongoing effects of the decision to cut (and re-direct), the UK foreign aid budget.

Overall, the levels of funding reflect the strong relationships built with the donors over an extended period and we hope to further develop these relationships through the current year.

#### Donated commodities:

The value of commodities donated to the organisation and distributed as part of its emergency response programmes varies substantially from year to year depending on the nature of emergencies arising. Donated commodities were valued at €12.1 million in 2022, a decrease of 27% from 2021 – see note 2(c) to the financial statements for details. The reduction was expected and was mainly due to two factors; we concluded our programmes in Gambella, Ethiopia during the year (where we had been distributing significant amounts of food provided by the World Food Programme), and the 2021 donated commodities figure was significantly inflated by a once off donation from the US Government for our work in South Sudan.

In 2022, the bulk of the donations continued to be foodstuffs for emergency distributions. The main countries involved were South Sudan, Ethiopia, Bangladesh and Republic of Sudan, with smaller but significant amounts in Pakistan and Somalia.

## Expenditure

Our total expenditure for the year was €238.7 million, made up as follows:

	€'m	%
Charitable activities	€222.3	93%
Raising funds	€16.4	7%
	€238.7	100%

Overall, this represents a 10% increase from the 2021 level of €217.3 million, with the majority of the increase occurring on charitable activities.

#### Charitable activities

Expenditure on charitable activities in 2022 totalled €222.3 million. Our expenditure on charitable activities is mainly driven by our ability to secure funding, so this increase is primarily due to factors outlined above in relation to income i.e. it is a combination of a planned expansion in several countries and increased emergency response activities.

Expenditure was spread over a range of programme types - as follows:

Programme	2022
Emergency programmes	62.7%
Development programmes	34.3%
<b>Total international programmes</b>	<b>97.0%</b>
Development education and advocacy	2.5%
Governance costs	0.5%
<b>Total</b>	<b>100%</b>

63% of our charitable spend took place in emergency contexts. This reflected the large new emergencies in Ukraine, Bangladesh and Afghanistan and ongoing programmes in Somalia, South Sudan and DRC

Our total direct overseas programme expenditure continued to be concentrated in Africa (60%), though we continue to operate on a large scale in the Middle East (11%) and maintain a strong presence in Asia (16%). Haiti remains our only country of operation in the Americas. As described elsewhere in this report, during 2022 we opened our only European operation - in Ukraine.

#### Raising funds

The cost of raising funds totalled €16.4 million in 2022 which is 5.8% higher than 2021. The increase in expenditure is primarily due to a return to door and street fundraising activities for the full year following COVID-19 restrictions, to increased costs of campaigns (due to the number of emergencies) and to increased staff costs.

The return earned on fundraising expenditure is closely monitored and was felt to be satisfactory in 2022.

#### Support Costs

The total costs set out above in relation to charitable activities and raising funds include attributable support costs. These support costs include the key services of programme management, technical support, finance, compliance, human resources, information technology and related office occupancy costs. These services play a crucial role in providing support to the delivery of our programmes globally.

Our total support costs for the year (including exchange loss) amounted to €15.9 million (see note 3 (c) to the financial statements), compared to €11.1 million in 2021, a 43% increase. The main reasons for this increase are:

- » in 2022, there was an overall foreign exchange loss of €0.7 million versus a gain of €2.3m in 2021, which accounts for €3m of the increase,
- » an increase in costs of €1.7m before exchange loss/gain due to the ongoing cost of strategic investments approved as part of the current strategic plan (including safeguarding, compliance and new systems), higher staff numbers due to increased activity and pay increases.

## Key financial performance indicators

There are a number of key financial performance indicators which, taken together, are used by management and the Board as a measure of performance and financial strength. These are set out below:

Indicator	2022	2021
Return on fundraising spend	3.3	2.7
Government & institutional income as a percentage of total expenditure on charitable activities (excluding donated commodities)	87%	92%
Support costs (excluding exchange gain/loss) as a percentage of total costs	6.3%	6.2%
Percentage of total income derived from our largest donor	21%	21%
Expenditure cover held in unrestricted reserves	144 days	144 days

» *Return on fundraising spend* essentially measures how much we get back for each euro spent on fundraising. While fundraising costs increased in 2022 in comparison to 2021, the income growth was higher, due to the return on prior year investments in fundraising and the significant public response to emergency appeals.

» *Government and institutional income as a percentage of total expenditure on charitable activities (excluding donated commodities)* indicates the proportion of our work which we can get funded without reliance on public appeals. The 87% recorded in 2022 is below 2021. The reduction is mainly due to the utilisation of the proceeds generated from public appeals (including DEC appeals) for emergencies. It reflects the exceptional circumstances of 2022 rather than any change in our basic funding structure. This issue is expected to continue until these funds are fully utilised.

» *Support costs as a percentage of total costs* illustrates how much of total expenditure is absorbed by essential but non-core activities and functions. The 6.3% realised in 2022 is slightly ahead of 2021 reflecting increasing support costs (see above). This level of support activity is believed to be necessary and appropriate.

» *Percentage of total income derived from our largest donor* illustrates the extent of our reliance on particular donors. As we continue to secure less than 30% of funding from our highest donor, we believe

that we have considerable diversity in our donor base and that we are not over-reliant on any particular source.

» *Expenditure cover held in unrestricted reserves* indicates the number of day's budgeted expenditure that we can cover from our available unrestricted resources. The 2022 figure of 144 days is the same as in 2021 and is regarded as satisfactory.

Overall we are satisfied with the financial performance of the group for the year.

### Financial Results of Subsidiary Companies

In addition to the parent company, during 2022 there were three subsidiary companies within the group:

» Concern Worldwide (UK) engages in fundraising, development education and advocacy work in the United Kingdom. The level of funds raised from our own fundraising in the UK in 2022 was very similar to that secured in 2021 (with income from emergencies replacing the decline in challenge events). Income receivable via the DEC increased hugely (all of which derived from emergency appeals). There was a further reduction in funding secured from the British Government due to the UK Government's decision to cut its overseas aid budget. Concern Worldwide (UK) is the sole member of, and controls, Concern Worldwide (Northern Ireland) which operates retail activities in Northern Ireland to raise funds for Concern's overseas programmes.

The year-end consolidated position of Concern Worldwide (UK) was satisfactory and it is expected to continue trading for the foreseeable future.

- » Concern Charity Trading Limited continues to provide support to the Group's fundraising activities. All costs arising from those activities (door and street fundraising), were paid directly by the parent company and as a result Concern Charity Trading Limited recorded neither income nor expenditure during 2022.
- » Concern Worldwide Korea Foundation is incorporated in the Republic of Korea and its main activities are to fundraise for, and otherwise support, the programmes of Concern Worldwide. The level of funds raised by the foundation increased in 2022 due to the ongoing investment in donor recruitment.

## Pensions

In general, the group aims to provide reasonable and appropriate pension benefits to its staff by operating defined contribution pension schemes. The contributions from the group and employees, are paid into separate funds, the assets of which are invested by independent trustees. Such pension schemes are operational for qualifying staff in Ireland, the UK, South Korea, Kenya and Bangladesh. In a number of other countries, the organisation contributes to pension arrangements operated by national governments. Contributions to such schemes are expensed as incurred and the group has no further pension obligations to scheme members.

There are two other types of pension arrangements that are significant to the financial statements:

- » Concern Worldwide operates a defined benefit pension scheme that was originally established in 1979. This scheme was closed to new members in 1993 and any existing employees, who were still members, moved to the defined contribution scheme in 2009 (when the scheme benefits were restructured and a funding plan was put in place to address the substantial deficit at that date). As a result of these changes, no current or future benefits are being accrued under the defined benefit

scheme. The funding plan ran from 2009 to 2018 and at the end of that period the actuarial valuation indicated that the scheme had a surplus. As a result, the company ceased contributing to the scheme in 2019. An actuarial valuation of the scheme, at the balance sheet date, shows a surplus of €3.3 million (see note 16 to the financial statements). During 2022, because of the increasingly onerous administrative and governance requirements introduced by the European Union (Occupational Pension Schemes) Regulations, 2021 (to implement the IORP II Directive), management engaged with the Trustees to consider future options for the scheme. These discussions continued into 2023 and aim to seek a conclusion that protects the legitimate interests of all stakeholders.

- » In some of its overseas operations, Concern has legal or constructive obligations to pay lump sum service benefits to national staff on cessation of their employment. While the precise obligation varies from country to country, it typically requires that the amount payable be based on terminal salary and length of service. The schemes are not externally funded i.e. assets have not been placed in separately administered trusts to meet liabilities as they arise. Instead the gross value of service benefits earned is recognised as a liability at each balance sheet date. At the end of the year the total liability recognised for these service benefits amounted to €3.7 million (see note 16 to the financial statements).

### Reserves Position

A key distinction is made between restricted income, which must be used only for the purpose specified by the donor, and unrestricted income, which is used by Concern for its general purposes in furtherance of its charitable objectives. Restricted income goes towards financing particular activities - agreed in advance with the donor. We use unrestricted income where flexible funding is needed most, for example in:

- » developing, testing and demonstrating the effectiveness of new approaches
- » reacting quickly to emergencies, before we receive dedicated appeal funding
- » investing in strategic activities to meet the growing needs of the organisation
- » leveraging institutional income (where to secure funding the organisation is expected to contribute a portion of the activity costs with the balance being met by the institutional donor)

We also use unrestricted income to finance our policy work and campaigns, and to meet essential running costs. Any income not fully utilised is retained in reserves as outlined below.

It is Concern's policy to retain only sufficient reserves to safeguard the continuity of its overseas operations, thereby committing the maximum possible resources to its programmes. The total reserves of €103 million at December 31, 2022 are detailed in note 17 to the financial statements and fall into two categories:

- » Restricted funds (€15.5 million): these funds are tied to particular purposes, which arise because of restrictions on their use imposed by the donor at the time of receipt or because the funds were collected in a public appeal to raise money for a particular purpose. It is the organisation's policy to fully apply such funds for the purposes for which they were donated as quickly as possible.
- » Unrestricted funds (€87.7 million): these are of two types:
  - » Designated funds (€87.3 million); these are unrestricted funds that have been allocated by the Board for specific purposes and that are (as a result), not available for general usage. In line with the reserves policy of Concern, at the end of 2022, funds had been designated for five specific purposes as follows:

- To cover the planned 2023 budget deficit (€1.4 million).
- To recognise that a portion of reserves is tied-up in the charity's fixed assets and is not therefore immediately available for other purposes (€20.1 million).
- To ensure the continuity of operations (€43.2 million).
- To cover the risk of holding assets in our overseas programmes (€0.5 million).
- To finance investment in new strategic projects and fundraising opportunities, in line with the Strategic Plan 2021-2025 (€22.1 million).
- » General unrestricted funds (€0.4 million); these represent funds which are available for the general purposes of the charity.

The reserves are managed in accordance with the organisational reserves policy approved in 2019 and the Board reviews the level of reserves held periodically. The last review was done in conjunction with the approval of the 2023 budget. At that time it was agreed that; reserves were in line with the policy, the restricted reserves should be utilised as soon as reasonably possible, and that the 2023 expenditure plans would include investments in fundraising activities, systems and programmes that would reduce designated reserves from the 2022 levels. It was also agreed that the Board would review the reserves policy during 2023.

### Going concern

Based on the results for the year, the year-end financial position and the approved 2023 budget, the Board believes that the charity has adequate resources to continue in operational existence for the foreseeable future.

The Board believes that there are no material uncertainties that call into doubt Concern's ability to continue in operation. Accordingly, Concern continues to adopt the 'going concern' basis in preparing the financial statements.

# Structure, Governance and Management

## Structure

Concern Worldwide ('Concern') is a company limited by guarantee, incorporated in Ireland under the Companies Act 2014.

The Constitution of Concern is the organisation's governing document. It provides for a membership-based organisation with a governing Board of Directors elected from the membership base.

The Constitution states that the main object for which the organisation exists is: "... the relief of poverty and the advancement of peoples in need".

It is further stipulated that in pursuing the main object the organisation will focus on:

- » The ultimate elimination of extreme poverty in the world's poorest countries and regions through development programmes.
- » The provision of relief and assistance to peoples in need in situations of emergency.

Concern is a public benefit entity, the benefit it provides arises from its development and relief work.

The following are the main active members of the **Group** controlled by Concern Worldwide:

Body	Description	Activities	Status
Concern Worldwide (UK)	A company limited by guarantee - regarded as a subsidiary because Concern Worldwide is the sole member.	Supports the mission of Concern Worldwide through fundraising for country programmes; the provision of technical and other support; and advocacy for policy change and urgent action on extreme poverty.	Recognised as a charity by the Charity Commission of England and Wales and also registered with the Scottish and Northern Ireland charity regulators.
Concern Worldwide (Northern Ireland)	A company limited by guarantee - regarded as a group member because Concern Worldwide (UK) is the sole member.	Operates and manages retail activities in Northern Ireland to generate funds for the group.	Trading company and recognised as a charity by the Northern Ireland charity regulator.
Concern Korea Foundation	A foundation set-up by Concern in Korea in 2015 - regarded as a subsidiary because Concern Worldwide can determine the composition of the Board of Directors.	Supports the overseas programmes of Concern Worldwide by fundraising and by promoting and communicating the work of the organisation.	Registered as a charity with the Korean Ministry of Foreign Affairs and the Seoul Metropolitan City Government.
Concern Charity Trading	A company limited by guarantee - regarded as a subsidiary because Concern Worldwide appoints the Board of Directors.	Established to facilitate specific fundraising activities on behalf of the organisation.	Trading company.

Concern Worldwide (US) Inc. is an affiliated but organisationally independent organisation based in the United States of America.

## The Board

Members of the Board of Directors, all of whom are non-executive, are drawn from diverse backgrounds and bring a broad range of experience and skills to the Board's deliberations.

### Board recruitment and succession planning

As provided for by the Constitution, Board members are elected from amongst the Concern membership base. In addition, the Board itself is empowered to co-opt new members to meet specific requirements, as well as to fill any ad hoc vacancies. Once appointed, Board members serve for a fixed period of three years. They may be re-appointed, subject to an overall limit of nine continuous or twelve non-continuous years' service.

Succession planning for the Board falls under the remit of the Remuneration and Succession Committee. A Board skills assessment is carried out annually and is mapped against the key skills matrix developed by the Board. Where gaps in skills arise, the Committee use the available appointment mechanisms to ensure they are filled.

### Role and responsibility of the Board

Members of the Board of Directors have legal responsibilities to Concern, as provided under the Concern Worldwide Constitution, and under company and charity law. Board Members must make decisions objectively in the best interests of Concern and are expected to adhere to the Concern Worldwide Governance Code.

The Board, as a whole, are collectively responsible for the overall success of Concern Worldwide. In addition, the Board:

- Sets Concern's vision, mission, values and standards and ensures that its obligations to its members and others are understood and met.
- Provides leadership of Concern within a framework of prudent and effective controls, which enable risk to be assessed and managed.
- Sets Concern's strategic aims.
- Oversees the performance of management in meeting agreed goals and objectives and monitoring reported performance. This includes satisfying themselves on the integrity of financial information and that financial controls and systems of risk management are robust and reliable.

# Our Board of Directors

## Christine Barrett

Christine Barrett is a Senior Director of Digital Sales in Microsoft for Europe, Middle East and Africa and has vast international experience in multinational organisations. She is an advocate for Diversity & Inclusion in the workplace. The key expertise Christine brings to the Board is her knowledge and experience in ICT/Systems and in HR/Diversity/Equality.

**Committee Membership:** A S S

## Zamila Bunglawala

Zamila Bunglawala is an international public policy expert, currently on sabbatical from her role in the Cabinet Office (UK). She is the former International Director at the UK Department for Education and has previously worked with the Open Society Foundation, the Brookings Institution and the United Nations in Sudan and Nepal. Zamila brings to the Board significant knowledge and experience of working with other organisations in the sector and expertise in the area of HR/Diversity/Equality.

**Committee Membership:** S

## Catherine Corcoran

Catherine Corcoran leads the BA course in Social and Community Studies at LIT Tipperary. Over the last 30 years she has served the organisation at staff, volunteer and Board membership levels, most recently as Country Director in Ethiopia from 2013-2016. Her knowledge and experience of Concern's work on the ground is a key area of expertise she brings to the Board.

**Committee Membership:** P

## Donal D'Arcy

Donal D'Arcy (Chair) worked for Concern Worldwide from 2001 – 2012. He was elected to the Board of Concern in 2014. Donal served on the Audit and Risk Committee from 2015 until 2022 and was appointed to its Chair in 2019. He also served on the Board of Concern UK from 2015 – 2016 and has served on the Board of Concern US since 2019 and the Board of Concern Korea since 2022. He was elected to the Chair of Concern Worldwide in 2022. Donal works in the Department of Justice in Ireland.

**Committee Membership:** R S S

## Kevin Doris Ejon

Kevin Doris Ejon is a broadcast journalist. She has worked extensively on radio and television in Uganda and with the BBC and Norwegian Broadcasting services. Kevin has a wealth of knowledge and experience of working with other organisations in the sector and expertise in the area of Fundraising/Marketing.

**Committee Membership:** P

## Colin Gordon

Colin Gordon sits on the RDS Foundation Board and the Board of Febvre & Co Ltd. Since January 2019, Colin has run his own consulting practice having spent a number of years in various senior management roles in industry. Colin brings to the Board extensive knowledge and experience around Governance/Strategy and expertise in the area of Fundraising/Marketing.

## Youngshin Lee

Youngshin Lee is the CEO of the Korea Research-based Pharma Industry Association (KRPIA) and serves on the Board of Directors of the Concern Worldwide Korea Foundation. The key expertise that Youngshin Lee brings to the Board is her knowledge and experience in Governance/Strategy and her expertise in the area of Marketing and Risk Management.

## Cormac Murphy

Cormac Murphy is a Partner with EY Chartered Accountants and their Head of Banking and Capital Markets for Ireland. The expertise he brings to the Board is primarily in the areas of Finance/Banking and Audit/Risk Management.

**Committee Membership:** P

## Jason Murphy

Jason Murphy is a Chartered Accountant and Financial Controller at NewsWhip, a software company. Previously, he was Internal Audit Manager with Concern Worldwide and brings his expertise in Finance and experience of Concern's overseas operations to the Board.

**Committee Membership:** F

## Vincent Murphy

Vincent Murphy (Company Secretary) is a Chartered Director and Chartered Accountant and works as the Finance Director and Company Secretary with Aviva Stadium. His areas of expertise include Finance/Banking, Audit/Risk Management and Governance/Strategy.

**Committee Membership:** F R

## David Ritchie

David Ritchie is Chief Officer and Secretary General of the Representative Body of the Church of Ireland (the RCB). Having previously worked for Concern in both Cambodia (1991-1993) and Rwanda (1994), David brings his knowledge of Concern’s operations as well as his Charities Governance/ Pensions/Banking expertise to the Board.

**Committee Membership:** F R

## Rachel Rodgers

Rachel Rodgers is a partner in Walkers Ireland LLP, an international law firm and has been practising law in Ireland for the last 18 years. She advises clients in the charitable sector, as well as banks, blue-chip companies, and investors. Rachel brings her expertise in law and risk to the Board.

**Committee Membership:** A

## Bernadette Sexton

Bernadette Sexton is a global leader in strategy, good governance, and institution building. Her career has focused on international development having served clients of developing and emerging economies in Africa, Asia, Europe, and the Middle East. The proficiencies Bernadette brings to the Board are her knowledge and experience of working with other organisations in the sector and expertise in HR/Diversity/Equality.

## Yvonne Slattery

Yvonne Slattery is a consultant in the regulatory and financial systems area within the Insurance industry. She is a Fellow of the Institute of Chartered Accountants in Ireland with extensive experience in finance, operational and governance roles in the global and domestic (re)insurance sector. Her experience in these areas are the key skills that Yvonne brings to the Board.

**Committee Membership:** A

## Cormac Staunton

Cormac Staunton is Senior Manager for EU and International Strategy and Coordination at the Central Bank of Ireland. From 2003 to 2013, Cormac worked with Concern Worldwide in a variety of roles across fundraising, communications and overseas programmes, including in Uganda and on secondment to Concern Worldwide US. Cormac’s knowledge of Concern’s Strategy are the key skills he brings to the Board.

**Committee Membership:** A P

## Dr Rosalyn Tamming

Dr Rosalyn Tamming is the Head of Policy, Research and Public Affairs in the National Disability Authority in Ireland. Dr Tamming joined Concern in 1996, initially as a volunteer and worked in several overseas fields. She came back to the organisation in 2009 as Head of the Health Unit and latterly as the Health and Research Specialist. She brings her specialist sector expertise to the Board.

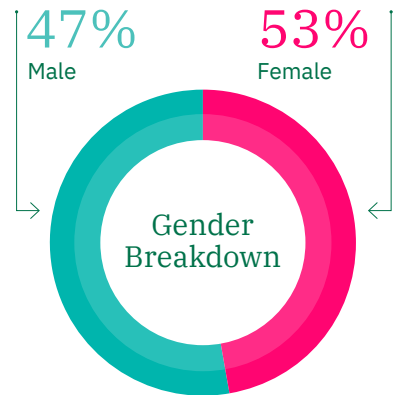
**Committee Membership:** P R

## Donald Workman

Donald Workman is a former Executive Chairman of RBS and a former chair of the Board of Trustees of Concern Worldwide (UK). He is also a trustee of the Robertson Trust - Scotland’s largest grant giving charity. Donald’s expertise in Finance/Banking and Governance/Strategy and managing large international operations are the key skills he brings to the Board.

**Committee Membership:** S

## Board of Directors



### Committee Membership Key

- Finance Committee F
- Audit and Risk Committee A
- Programme Monitoring and Evaluation Committee P
- Remuneration and Succession Committee R
- Sub-Committee on Workplace Equality, Diversity and Inclusion S
- Safeguarding Committee S

The Board met seven times during 2022 and attendance of eligible members was as follows:

Board Member	No. Attended/ No. Eligible
Christine Barrett	5/7
Zamila Bunglawala	2/7
Catherine Corcoran	6/7
Donal D'Arcy - Chair	7/7
Kevin Doris Ejon	5/7
Colin Gordon	6/7
Youngshin Lee	5/7
Cormac Murphy	2/7
Jason Murphy	6/7
Vincent Murphy - Company Secretary	6/7
David Ritchie - Vice Chair	6/7
Rachel Rodgers	6/7
Bernadette Sexton	6/7
Yvonne Slattery	1/1
Cormac Staunton	7/7
Rosalyn Tamming - Vice Chair	6/7
Donald Workman	6/7

#### Members who retired in 2022

Jacinta Flanagan	1/2
Jim McShane	5/6
John Treacy	2/2

#### Board Committees

The majority of Board members hold additional responsibilities in relation to Board Committees. The membership of these Committees includes at least two Directors as well as specialists who are not members of the Board, but who volunteer their expertise to assist the Committees on an ongoing basis.

The five Board Committees (and one Sub-Committee) of the Board are as follows;

- » Finance Committee – this Committee monitors the organisation's financial results and policies and advises the Board on financial management, reporting, treasury and reserves. The Committee met five times during 2022 and attendance was as follows:

Committee Member	No. Attended/ No. Eligible
Dermot Browne	5/5
Ulric Kenny	1/1
Jason Murphy	5/5
Vincent Murphy	4/5
David Ritchie - Chair	5/5

During 2022, the items reviewed and approved by the Committee included quarterly management accounts, the 2021 Annual Report, the Treasury Management Policy and the 2023 budget.

- » Audit and Risk Committee – this Committee monitors the control and risk management systems of Concern and advises the Board on internal controls, risk and compliance. The Committee met five times during 2022 and attendance of eligible members was as follows:

Committee Member	No. Attended/ No. Eligible
Christine Barrett	3/5
Gemma Collins	4/5
Donal D'Arcy	3/3
Victoria Fakehinde	3/5
Jacinta Flanagan	0/2
Peter McNichol	4/5
Rachel Rodgers - Chair	5/5
Yvonne Slattery	5/5
Cormac Staunton	4/5



#### Bangladesh

Concern health volunteer measuring the height of Haresa\* at a Rohingya refugee site, Cox's Bazar in Bangladesh.

**Photo:** Saikat Mojumder/Concern Worldwide

\*name changed to protect the identity of the individual.



During 2022, the items reviewed and approved by the Committee included eight internal audit reports, the Anti-Terrorism and Anti-Money Laundering Policy and the annual risk register (which was subsequently approved by the Board).

- » Programme Monitoring and Evaluation Committee – this Committee monitors the quality of Concern’s programme work and advises the Board on programme policies and programme evaluations. The Committee met on five occasions during 2022 and attendance was as follows:

Committee Member	No. Attended/ No. Eligible
Catherine Corcoran	4/4
Howard Dalzell	0/2
Caitriona Dowd	2/3
Kevin Doris Ejon	0/1
Jacinta Flanagan	0/2
Vydehi Muppavarapu	3/4
Cormac Murphy	3/4
Victor Odera	2/4
Cormac Staunton	2/4
Rosalyn Tamming - Chair	4/4

During 2022, the items reviewed by the Committee included the Annual Programme Progress Report, How Concern Understands Extreme Poverty and the accountability report prepared as part of the Core Humanitarian Standards audit.

- » Remuneration and Succession Committee – this Committee monitors pay and reward policies across the organisation and also oversees succession planning at Board and senior management level. It advises the Board on these areas as well as on Board processes and effectiveness. This Committee met five times during 2022 and attendance was as follows:

Committee Member	No. Attended/ No. Eligible
Zamila Bunglawala	3/4
Donal D’Arcy - Chair	5/5
Colin Gordon	2/3
Vincent Murphy	4/5
David Ritchie	2/5
Rosalyn Tamming	5/5
John Treacy	3/3

During 2022, this Committee reviewed the proposed pay increases for 2023 and oversaw the CEO recruitment process.

- » Sub-Committee on Workplace Equality, Diversity and Inclusion - A Sub-Committee of the Remuneration and Succession Committee was established during 2022 to focus specifically on workplace equality, diversity and inclusion. Key tasks that are to be undertaken by this Sub-Committee include:
  - › Updating the Board Diversity and Inclusion Resolution.
  - › Developing an action plan in relation to Equality, Diversity and Inclusion on the Board
  - › To identify how best the Board monitors workplace equality, diversity and inclusion, covering areas such as the ED&I strategy, and outcomes achieved.

The work of this Sub-Committee is due to be completed by June 2023.



**South Sudan**  
 Women take part in a nutrition and health lesson in IDP 3 in Juba.  
 Photo: Ed Ram/Concern Worldwide

The Sub-Committee met once during 2022 and attendance was as follows:

Committee Member	No. Attended/ No. Eligible
Christine Barrett	1/1
Zamila Bunglawala	1/1
Donal D’Arcy - Chair	1/1

During 2022, this Sub-Committee considered the outcomes of a Board workshop on Equality, Diversity and Inclusion, agreed an action plan to address its assigned tasks and began work on updating the Board Diversity and Inclusion resolution.

- » Safeguarding Committee - this Committee was established during 2022 and replaced the Board Safeguarding Focal Point structure previously in place. The role of this Committee is to work collaboratively with the leadership of Concern to ensure safeguarding in the organisation is being managed in line with legislation and good practice.

This Committee met once during 2022 and attendance was as follows:

Committee Member	No. Attended/ No. Eligible
Christine Barrett	1/1
Donal D’Arcy - Chair	1/1
Donald Workman	1/1

At its first meeting, the Committee reviewed the strategic framework for protection and safeguarding and priorities for 2023.

## Induction

All new Board members attend an induction course shortly after appointment in order to familiarise themselves with their statutory responsibilities, their role as Board members, the Concern governance framework, Concern’s humanitarian work and Concern’s risk environment. In addition, new Board members are asked to complete a number of online training modules, including one on Concern’s Code of Conduct and associated policies.

## Decision making

There are clear distinctions between the roles of the Board of Directors and the Executive Management Team to which day-to-day management is delegated.

Matters such as policy, strategic planning, and budgets are drafted by the Executive Management Team for consideration and approval by the Board, who then oversee and monitor implementation.

The members of the Board cannot, under the governing documents, receive remuneration for services to Concern and may only be reimbursed for incidental out of pocket expenses.

The Executive Management Team, which includes the CEO, are the Key Management Personnel of Concern. None of the Executive Management Team are members of the Board of Concern.

## Conflicts of Interest

A comprehensive conflict of interest policy is in place that requires Board and Committee members to disclose and manage actual or potential conflicts of interest.

Annual declarations of conflicts of interest are made by Board, Committee members and the Executive Leadership Team. All Board members are asked to declare any conflicts of interest at the start of each Board and/or Committee meeting.

The conflicts of interest policy, which form part of Concern’s Governance Code for Board members, was updated in February 2023.

## Board training and development

Opportunities for Board members to engage in training and development are provided through the Institute of Public Administration Governance Forum, of which Concern is a member. In addition, all Board members are encouraged to visit at least one of Concern’s country programmes during their term on the Board. These trips will recommence in 2023.

## Board evaluation

The Board reviews its effectiveness each year and recruits external experts to conduct these reviews on a triennial basis. The last external review took place in 2020 and the next review is planned for 2023.

During 2022, the Board reviewed the efficiency and effectiveness of its own operations. Recommendations made as a result of this review included streamlining Board meeting agendas and facilitating a greater degree of contact between the Board and staff in the field.

## Standards

The Board of Directors of Concern is committed to maintaining high standards of corporate governance. It has taken action to ensure that the organisation is fully compliant with the principles outlined in the Charities Governance Code issued by the Charities Regulator of Ireland and the “Irish Development NGO’s Code of Corporate Governance” (as produced by the Corporate Governance Association of Ireland, partnered with Dóchas).

Concern has been awarded ‘Triple-Lock’ membership from the Charities Institute Ireland, which demonstrates our commitment to best practice in all aspects of good governance, transparency and fundraising. Concern also adheres to the Dóchas Code of Conduct on Images and Messages. A review of the organisation’s compliance with the principles of each Code is conducted annually.

# Structure of Concern

## Concern Worldwide Membership



### Executive Management Team

**Chief Executive** David Regan

Chief Executive Concern US	Executive Director Concern Korea	Executive Director Concern UK	Fundraising and Development Director	Chief Operations Officer	International Programmes Director	Emergency Director	Communications Director	Strategy Advocacy and Learning Director	Human Resources Director
Colleen Kelly	Jun Mo Lee	Danielle Harvey	Gabrielle Murphy	Aoife Gleeson	Carol Morgan	Dominic Crowley	Sarah Hegarty	Connell Foley	Louise Supple

## Internal Control and Organisational Risk Management

### Internal control

Concern operates in a wide variety of environments. As an organisation, we are committed to having appropriate systems and controls in place in all locations in order to ensure that assets are safeguarded and utilised only for the purposes intended.

We seek to achieve this by recruiting qualified and experienced staff, providing them with suitable training and by giving them effective support in carrying out their work. Clear policies and procedures are in place and compliance is regularly reviewed. These systems are felt to be adequate and to provide a high degree of assurance that resources are properly applied.

That said, we operate in corruption prone environments, such as fragile states and humanitarian emergencies, and in these circumstances no system provides absolute guarantees. For this reason, we have strong compliance and whistleblowing systems and a well-established internal audit and investigations function that both monitors compliance and investigates any suspicious transactions.

During 2022, 46 allegations of fraud and theft were reported. Investigation of these allegations uncovered 20 incidents that caused loss to Concern. Our estimated loss due to fraud in 2022 amounted to €119k. An additional €159k loss due to fraud was recorded in 2022 and related to two cases first reported in 2021. As an organisation, we have a zero-tolerance attitude towards fraud. We work hard to ensure that any possible frauds are

investigated promptly, that restitution is secured, that appropriate disciplinary actions are taken and that, where possible, the case is referred to the local policing authorities.

### Organisational Risk Management

In Concern, we have a comprehensive process to identify and rank significant organisational risks. The process also considers how these risks are managed and how they are reported and monitored.

#### a. Annual Risk Review

As part of the risk management process, an annual risk review is undertaken. The purpose of the risk review is to ensure that the organisation is not on an on-going basis exposed to an unacceptable level of preventable risk. The major risks identified by the 2022 review are listed below in order of significance:

2022 Ranking*	2022 Risk
1 (1)	<b>Funding environment – risks include:</b> <ul style="list-style-type: none"> <li>» Decrease in donations from the general public</li> <li>» Decrease in institutional income</li> <li>» Sub-optimal management of grants due to under-developed systems</li> <li>» Insufficient funds available to meet strategic growth objectives</li> </ul>
2 (2)	<b>Staff health and security – risks include:</b> <ul style="list-style-type: none"> <li>» Staff member is injured, killed or kidnapped</li> <li>» Staff member does not have access to adequate healthcare services</li> <li>» Stress/burn-out due to inadequate mental health support being in place</li> </ul>
3 (3)	<b>Safeguarding - risks include:</b> <ul style="list-style-type: none"> <li>» Inappropriate staff behaviour resulting in the exploitation of a colleague/volunteer or member of the communities in which we work</li> <li>» Impact of such behaviour - most importantly for those directly impacted, but also the damage to our relationships with local beneficiary communities and the organisation's reputation</li> </ul>
4 (4)	<b>Compliance - risks include:</b> <ul style="list-style-type: none"> <li>» Financial loss due to costs being disallowed by funders for non-compliance with grant terms and conditions</li> <li>» Inability to access future funding if compliance issues are not addressed</li> <li>» Litigation for non-compliance with contractual and/or legal compliance requirements</li> </ul>
5 (5)	<b>Fraud &amp; corruption – risks include:</b> <ul style="list-style-type: none"> <li>» Financial loss as a direct result of fraud and corruption</li> <li>» Reputational damage to the organisation which could impact our ability to access future funding</li> <li>» Inability to implement programme activities as planned due to loss of funding or suspension of programmes</li> </ul>
6 (6)	<b>Staff recruitment &amp; retention – risks include:</b> <ul style="list-style-type: none"> <li>» High quality staff with required skills not recruited</li> <li>» Reduction of staff performance and/or reduced retention of key staff</li> </ul>
7 (7)	<b>System failure, cyber-attack and data security – risks include:</b> <ul style="list-style-type: none"> <li>» Suffering a catastrophic systems failure that renders our IT systems inoperable and/or results in a loss of data.</li> <li>» Data is exposed or lost through a premeditated cyber-attack or an accidental data breach.</li> </ul>
8	<b>Programme Quality - risks include:</b> <ul style="list-style-type: none"> <li>» Inability to deliver programmes against donor agreed results frameworks.</li> <li>» Inability to achieve and demonstrate programme results.</li> </ul>

\* The 2021 rankings are shown in brackets

The risks and mitigating actions for 2022 are explained more fully below:

**Funding environment:** Our ability to do the work we do is dependent on our ability to secure both public and institutional funding. The impact of the war in Ukraine on domestic fundraising economies, the continued impact of COVID-19 and Brexit, and the decrease since 2020 in available UK Government funding all combined to create uncertainty in relation to income generation.

This risk is managed in a number of ways including ensuring we have a diverse funding mix, strong financial monitoring and budgeting processes and strategies related to income growth.

**Staff Health and Security:** (The title of this risk has been changed from Staff Safety, Well-being and Security to Staff Health and Security for 2022). Concern operates in regions where the political and social circumstances make the personal health and security of staff a significant concern. The well-being of Concern's staff is of paramount importance and in order to ensure that this risk is appropriately managed, the organisation has comprehensive health and security management policies in place, including the provision of training in areas such as security management, hostile environments and crisis management.

**Safeguarding:** This risk encompasses all types of inappropriate behaviour that negatively impact the people with whom Concern works. Mitigating strategies include our dedicated Protection and Safeguarding Unit, an organisational protection and safeguarding strategic framework, the development and enforcement of strong policies, good recruitment practice and the provision of ongoing training and guidance.

**Compliance:** This risk is broken down into the different areas of compliance relevant to the organisation including donor, internal policies, procedures and regulatory compliance. The organisation receives a significant amount of funding from institutional donors and the general regulatory landscape is more onerous than ever before. The management of both donor and regulatory requirements, which are increasingly complex and prescriptive in nature, is challenging at both head office and field level. The organisation continued to address this issue through staff training, publication

of relevant guidance and frequent reviews of activities.

**Fraud and corruption:** Significant fraud or incidents of corruption could severely damage the organisation's reputation and result in the loss of resources. The organisation has developed detailed financial management and reporting systems to mitigate these risks. A rigorous Code of Conduct for staff is proactively implemented to mitigate against any inappropriate behaviour which could potentially impact upon the communities with whom we work. Concern also has a comprehensive internal audit programme and during 2022 it continued to carry out its internal audit programme.

**Staff recruitment and retention:** Concern achieves its results through its staff. If the organisation is to succeed in its objectives, Concern staff must build effective and lasting relationships with local communities. Being able to attract and retain appropriate staff is a key on-going challenge for the organisation, particularly in the more volatile countries in which we work. The organisation has developed and frequently reviews its human resources policies and procedures to address this risk. The development of existing staff is also a continued priority and there are a number of ongoing initiatives in this area.

**System failure, Cyber-attack and data security:** The organisation generates and manages significant amounts of data in the course of its fundraising and programmatic work. It relies on its information technology infrastructure to process, store and manage that data so it is essential that the infrastructure is robust, secure and reliable. The organisation addresses this issue by hiring specialised staff for its information technology function, developing good processes and procedures, conducting regular staff training and frequent IT security reviews.

**Programme Quality:** Programme Quality is a new risk to the register for 2022. It appeared on the risk register in previous years under the title Achievement & Demonstration of Programme Results. It has been identified as a new risk for 2022 as the quality of our programmes is key to all that we do. We manage this risk through the policies and procedures the organisation has in place to manage the complexities involved in identifying, setting and achieving programme

results, and to provide evidence of change.

For each of the above risks the organisation determines its risk exposure and tolerance and where necessary, develops concrete action plans to bring these factors into alignment.

The annual risk review and register is reviewed by the Audit and Risk Committee and approved by the Board annually.

#### b. Executive Management monthly risk review

At each monthly executive management meeting, the executive management team is required to review the top risks for the organisation and to reflect on whether there have been any major changes to Concern's risk profile since the previous meeting which would result in the existing risk management plan being no longer appropriate and/or sufficient. Based on this assessment, senior management consider whether the Red, Amber, Green rating for any risk needs to be changed from the default classification Green to either Amber or Red in accordance with the following classification system:

- Escalation to Board and immediate action required.
- Closer monitoring by executive management team and/or additional action required.
- Existing risk management plan in place remains appropriate (default classification).

No risks were escalated to the Board during 2022.

#### c. Interim Risk Review

Six months after the annual risk review is approved an interim risk review is carried out. This review considers if any changes are needed to the risk register and an update is provided on the planned risk mitigation activities already undertaken.

Overall, the Board of Directors is satisfied that systems are in place to monitor, manage and mitigate Concern's exposure to its major risks.

# Other Matters

## Lobbying and Political Contributions

There were no political contributions in 2022, and as a result no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, Concern now records all lobbying activity and communications engaged in with Designated Public Officials (DPOs). It has made the returns and submissions required by the Act.

## Post Balance Sheet Events

There have been no events subsequent to the year-end that require any adjustment to, or additional disclosure in, the 2022 financial statements.

## Accounting Records

The Board of Directors believe that they have complied with the requirements of Sections 281 - 285 of the Companies Act, 2014 with regard to books of account, by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The books of account are maintained at the group's registered office at 52-55 Lower Camden Street, Dublin 2.

## Auditor

The Auditor, KPMG, has agreed to continue in office under Section 383(2) of the Companies Act, 2014.

## Directors' Compliance Statement

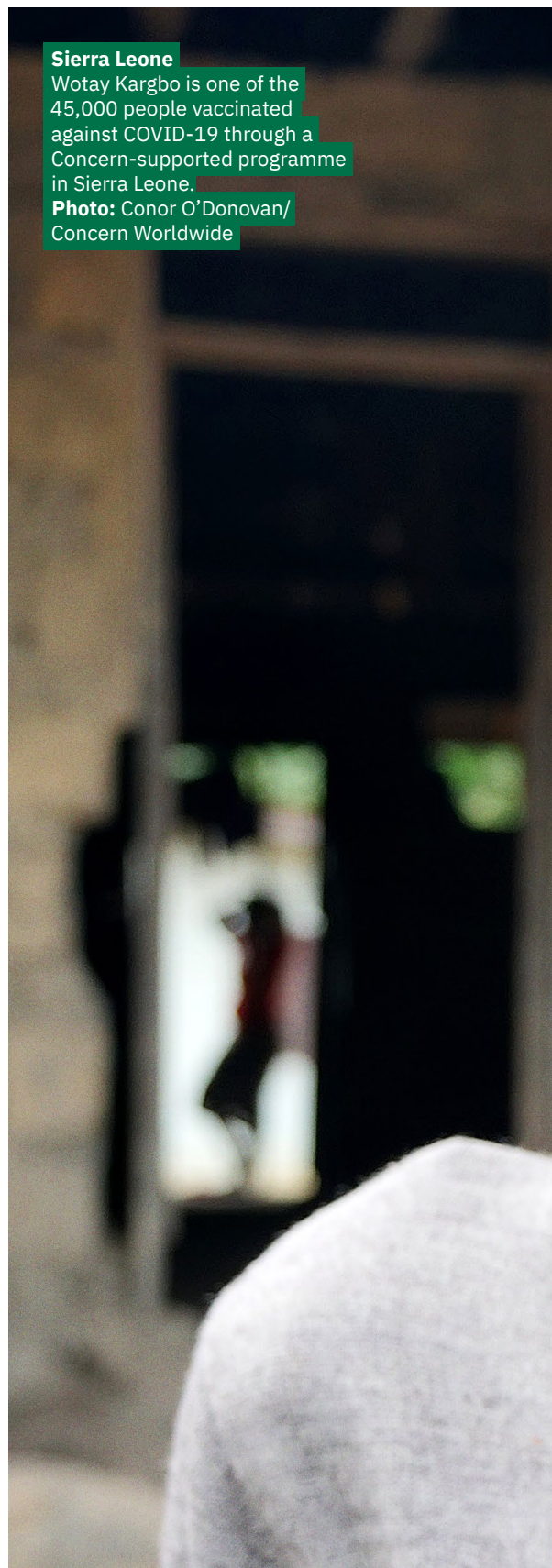
It is the policy of Concern:

- (A) to comply with its relevant obligations as defined in section 225 of the Companies Act 2014;
- (B) to put in place arrangements and structures that provide a reasonable assurance of compliance in all material respects by Concern with its relevant obligations, which arrangements and structures may, if the directors so decide, include reliance on the advice of one or more than one person employed by Concern or retained by it under a contract for services, being a person who appears to the directors to have the requisite knowledge and experience to advise Concern on compliance with its relevant obligations; and
- (C) to review, on an annual basis, the arrangements or structures in place.

### Sierra Leone

Wotay Kargbo is one of the 45,000 people vaccinated against COVID-19 through a Concern-supported programme in Sierra Leone.

**Photo:** Conor O'Donovan/  
Concern Worldwide





# Looking Ahead – Plans for the Future

The original 'Africa Concern' response in 1968 was to conflict induced famine in besieged Biafra, where clandestine flights delivered supplies under the cover of night. Since then, Concern's dual humanitarian and development mandate has led us into the immediate heart of crisis and to the depths of extreme poverty around the world; the very nature of what we do is surrounded by uncertainty.

Recent years have seen increasing volatility. The spike in outbreaks of conflict and the increasingly devastating effects of the climate crisis, alongside the COVID-19 pandemic have driven humanitarian needs higher. It is now projected that \$51.5 billion is needed to fulfil UN-backed humanitarian response plans in 2023. An estimated 339 million people are in need of humanitarian assistance.

We appear to be reaching a 'new normal' of increasing humanitarian need and crises driven primarily by conflict and climate change. Organisations such as Concern who tackle extreme poverty and envision a world where everyone is treated with dignity and respect are needed now more than ever.

Concern remains focused on our mission as we respond to this 'new normal'. Our current strategic plan calls for 'Reaching the Furthest Behind First'. The central goal is that of reaching more people trapped in crises and extreme poverty, with a variety of programme approaches in a diverse set of country contexts. This increase in scale is on the whole envisaged within Concern's current country portfolio – a portfolio of countries which are largely fragile and conflict-affected.

The sharing of knowledge is of increasing importance as pace of crises accelerate. We are building a central repository for all our teams to share insights and learning which acts to improve the quality of Concern's programming and speed of our responses. Known as the 'Digital Workplace' project, it will also act as a critical pathway towards a more connected and cohesive workforce and will continue through 2023.

Our policies on localisation and conflict will evolve in 2023, to further embed these responses to the contexts in which we are working into our overall programmatic approach. Our responses to climate change will also evolve in 2023 both from a programmatic (climate adaption) and from an organisational perspective as we further explore how to reduce the carbon footprint arising from our work.

Concern's communications and advocacy efforts will continue to focus on three critical drivers of Concern's work – conflict, climate change and hunger.

We are committed to ensuring that the voices of the communities we work with are heard where it matters most, and in this respect, linking our localisation, advocacy and communications efforts will be critical in the years ahead. Although recent years have seen a tragic rise in extreme poverty, they have also seen an increased understanding of the causal connections between poverty, hunger and injustice. As an organisation that has a deep presence in some of the poorest and most underserved communities of the world, we have a responsibility to communicate the

everyday reality of these communities and the urgency of their message.

2023 marks the mid-point of our current strategic plan. The increased scale and frequency of crisis even in the two short years since adopting it highlight the importance of a mid-term review of the plan and the likelihood of some adjustments in its strategic direction as a result.

On behalf of the board



**Donal D'Arcy**  
Director



**Vincent Murphy**  
Director

22 April, 2023



**Ukraine**  
Darina\* and her young son,  
Petro\* wait to receive a food kit  
from Concern. **Photo:** Simona  
Supino/Concern Worldwide  
\*Names changed to protect the  
identity of the individuals.



# Legal and Administrative Information

## Board Members

The following were members of the Board of Concern Worldwide at the date on which the financial statements were approved:

Christine Barrett  
Zamila Bunglawala  
Catherine Corcoran  
Donal D'Arcy - Chair  
Kevin Doris Ejon  
Colin Gordon  
Youngshin Lee  
Cormac Murphy  
Jason Murphy  
Vincent Murphy – Company Secretary  
David Ritchie – Vice Chair  
Rachel Rodgers  
Bernadette Sexton  
Yvonne Slattery  
Cormac Staunton  
Rosaly Tamming – Vice Chair  
Donald Workman

Vincent Murphy, Rachel Rodgers and Cormac Staunton stood for election at the Annual General Meeting in May 2022 and were appointed to the Board. Bernadette Sexton was co-opted to the Board in June 2022. Yvonne Slattery was co-opted to the Board in September 2022.

Jacinta Flanagan and John Treacy retired from the Board in May 2022. Jim McShane retired from the Board in September 2022.

## Committees of the Board and other information

### Finance Committee

Dermot Browne\*  
Ulric Kenny\*  
Jason Murphy  
Vincent Murphy  
David Ritchie - Chair

### Programme Monitoring and Evaluation Committee

Catherine Corcoran  
Caitriona Dowd\*  
Kevin Doris Ejon  
Vydehi Muppavarapu\*  
Cormac Murphy  
Victor Odera\*  
Cormac Staunton  
Rosaly Tamming - Chair

### Audit and Risk Committee

Christine Barrett  
Gemma Collins\*  
Victoria Fakehinde\*  
Pete McNichol\*  
Rachel Rodgers - Chair  
Yvonne Slattery  
Cormac Staunton

### Remuneration and Succession Committee

Donal D'Arcy - Chair  
Vincent Murphy  
David Ritchie  
Rosaly Tamming

### Safeguarding Committee

Christine Barrett  
Donal D'Arcy - Chair  
Donald Workman

### Sub-Committee on Workplace Equality, Diversity and Inclusion

Christine Barrett  
Zamila Bunglawala  
Donal D'Arcy - Chair

*\* indicates that the Committee member is not a member of the Board but has offered their time and expertise to assist the Committee in its work.*

## Principal Banker

Bank of Ireland  
2 College Green  
Dublin 2

## Solicitors

McKeever Rowan  
5 Harbourmaster Place  
IFSC  
Dublin 1

## Auditor

KPMG  
Chartered Accountants  
1 Stokes Place  
St. Stephen's Green  
Dublin 2

## Registered Office

52-55 Lower Camden Street  
Dublin 2

## Company Registration Number

39647

## Charity Registration Number

20009090

## Revenue Charitable Status Number

5745

## Executive Management Team during 2022

### Chief Executive Officer

Dominic MacSorley  
(to December 2022)  
David Regan (from December 2022)

### Chief Operations Officer

Aoife Gleeson

### Communications Director

Sarah Hegarty

### Emergency Director

Dominic Crowley

### Fundraising and Development Director

Gabrielle Murphy

### Human Resources Director

Louise Supple

### International Programmes Director

Carol Morgan

### Strategy, Advocacy and Learning Director

Connell Foley

### Executive Director, Concern (UK)

Danielle Harvey

### Executive Director, Concern Korea

Jun Mo Lee

### Chief Executive Officer, Concern US

Colleen Kelly

### Finance Director during 2022

Ciara O'Neill (to June 2022)  
Mustafa Kamal  
(Acting Finance Director  
to December 2022)

**South Sudan**

Nyepahan Ketket with her twin daughters Nyediet Manyun and Nyaboth Manyun at a Concern distribution in Chotyiel, a settlement surrounded by flood water near Gwit, south of Bentiu in Unity State.

**Photo:** Ed Ram/Concern Worldwide



# Statement of Directors' Responsibilities

## in respect of the Report of the Board and the Financial Statements

The directors are responsible for preparing the Report of the Board and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the Group and Company financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* as applied in accordance with the provisions of Companies Act 2014 and with the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (issued in October 2019) (the "Charities SORP").

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Group and Company and of the Group's income and expenditure for that year.

In preparing the Group and Company financial statements, the directors are required to:

- » select suitable accounting policies and then apply them consistently;
- » make judgements and estimates that are reasonable and prudent;
- » state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- » assess the Group and Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- » use the going concern basis of accounting unless they either intend to liquidate the Group or Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position, income and expenditure of the Company, and which enable them to ensure that the financial statements are prepared in accordance with the applicable accounting framework and comply with the provisions of the Companies Act 2014.

They are responsible for such internal controls as they determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Group and Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board



**Donal D'Arcy**  
Director



**Vincent Murphy**  
Director

22 April, 2023

**Malawi**

Concern supported Fatinesi Mose with monthly cash transfers and training to help develop her business selling dry fish and tomatoes. She bought this bicycle to transport her produce to local markets.

**Photo:** Chris Gagnon/  
Concern Worldwide



# Independent Auditor's Report

## to the Members of Concern Worldwide

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Concern Worldwide ('the Company') and its consolidated undertakings ('the Group') for the year ended 31 December 2022, which comprise the Consolidated Statement of Financial Activities, Consolidated and Company Balance Sheets, the Consolidated Cashflow Statement and related notes, including the summary of significant accounting policies set out in note 1.

The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("FRS 102") as applied with regard to Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (issued in October 2019) (the "Charities SORP").

In our opinion:

- » the financial statements give a true and fair view of the assets, liabilities and financial position of the Group and Company as at 31 December 2022 and of the Group's income and expenditure for the year then ended;
- » the financial statements have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- » the financial statements have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Group in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### Other information

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the Report of the Board, the Message from the Chair, the Message from the Chief Executive Officer, the Who We Are and What We Do section, the Where We Work section, the Legal and Administrative Information section and the Appendices. The financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Based solely on our work on the other information undertaken during the course of the audit, we report that:

- » we have not identified material misstatements in the Report of the Board;
- » in our opinion, the information given in the Report of the Board is consistent with the financial statements; and
- » in our opinion, the Report of the Board has been prepared in accordance with the Companies Act 2014.

**Our opinions on other matters prescribed by the Companies Act 2014 are unmodified**

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

**Matters on which we are required to report by exception**

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities and restrictions on use****Responsibilities of directors for the financial statements**

As explained more fully in the directors' responsibilities statement set out on page 66, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Group's and Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Group or the Company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A fuller description of our responsibilities is provided on IAASA's website at <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>.

**The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

24 April 2023



**Richard Hobson**

for and on behalf of

**KPMG**

Chartered Accountants,  
Statutory Audit Firm  
1 Stokes Place  
St. Stephen's Green  
Dublin 2







# Financial Statements

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## Somalia

Bishara and her family walked for 11 days to reach the settlement for internally displaced people on the outskirts of Baidoa. She is pictured here with Abshir.

**Photo:** Ed Ram/Concern Worldwide.

# Consolidated Statement of Financial Activities

for the year ended December 31, 2022

	Notes	Unrestricted Funds €'000	Restricted Funds €'000	Total 2022 €'000	Total 2021 €'000
<b>Income from:</b>					
Donations and legacies	2(a)	25,740	28,183	53,923	41,620
Charitable activities:					
- grants from governments and other institutional donors	2(b)	-	182,884	182,884	169,254
- donated commodities	2(c)	-	12,131	12,131	16,615
Other trading activities	2(d)	795	-	795	538
Investments and other income	2(e)	393	32	425	326
<b>Total income</b>		<b>26,928</b>	<b>223,230</b>	<b>250,158</b>	<b>228,353</b>
<b>Expenditure on:</b>					
Charitable activities	3(a)	9,947	212,359	222,306	201,775
Raising funds	3(b)	15,445	999	16,444	15,537
<b>Total expenditure</b>		<b>25,392</b>	<b>213,358</b>	<b>238,750</b>	<b>217,312</b>
<b>Net income for the year</b>		<b>1,536</b>	<b>9,872</b>	<b>11,408</b>	<b>11,041</b>
<b>Other recognised gains and losses:</b>					
Exchange (loss)/gain on consolidation of subsidiaries	17(a)	(245)	(253)	(498)	304
Actuarial gain on staff retirement arrangements	16(b)	349	-	349	376
<b>Net movement in funds</b>	17(a)	<b>1,640</b>	<b>9,619</b>	<b>11,259</b>	<b>11,721</b>
<b>Reconciliation of funds:</b>					
Transfer between funds	17(a)	80	(80)	-	-
Total funds brought forward	17(a)	85,986	5,992	91,978	80,257
<b>Total funds carried forward</b>		<b>87,706</b>	<b>15,531</b>	<b>103,237</b>	<b>91,978</b>

On behalf of the Board



**Donal D'Arcy**  
Board Member



**Vincent Murphy**  
Board Member

# Consolidated Balance Sheet

as at December 31, 2022

	Notes	2022 €'000	€'000	2021 €'000	€'000
<b>Fixed assets</b>					
Intangible assets	7		2,385		1,967
Tangible assets	8		15,028		15,303
Surplus on defined benefit pension scheme	16(b)		3,309		2,999
<i>Total fixed assets</i>			<b>20,722</b>		20,269
<b>Current assets</b>					
Stocks	10		135		133
Debtors and prepayments	11		55,206		35,826
Cash at bank and in hand	12		70,354		81,549
Short term investments	13		441		441
<i>Total current assets</i>			<b>126,136</b>		117,949
<b>Creditors:</b> amounts falling due within one year	14		<b>(39,878)</b>		(41,887)
<i>Net current assets</i>			<b>86,258</b>		76,062
<i>Total assets less current liabilities</i>			<b>106,980</b>		96,331
<b>Net assets excluding staff retirement liabilities</b>					
			<b>106,980</b>		96,331
Staff retirement liabilities	16(c)		<b>(3,743)</b>		(4,353)
<b>Net assets</b>			<b>103,237</b>		91,978
<b>The funds of the charity:</b>					
Unrestricted funds	17(a)		<b>87,706</b>		85,986
Restricted funds	17(a)		<b>15,531</b>		5,992
<b>Charity funds</b>			<b>103,237</b>		91,978

On behalf of the Board



**Donal D'Arcy**  
Board Member



**Vincent Murphy**  
Board Member

# Company Balance Sheet

as at December 31, 2022

	Notes	2022 €'000	€'000	2021 €'000	€'000
<b>Fixed assets</b>					
Intangible assets	7	2,385		1,967	
Tangible assets	8	14,762		14,981	
Investment in subsidiary	9	391		391	
Surplus on defined benefit pension scheme	16(b)	3,309		2,999	
<i>Total fixed assets</i>		<b>20,847</b>		20,338	
<b>Current assets</b>					
Stocks	10	135		133	
Debtors and prepayments	11	47,801		40,259	
Cash at bank and in hand	12	62,606		69,716	
Short term investments	13	441		441	
<i>Total current assets</i>		<b>110,983</b>		110,549	
<b>Creditors:</b> amounts falling due within one year	14	<b>(35,726)</b>		(39,946)	
<i>Net current assets</i>		<b>75,257</b>		70,603	
<i>Total assets less current liabilities</i>		<b>96,104</b>		90,941	
<b>Net assets excluding staff retirement liabilities</b>					
<b>Staff retirement liabilities</b>	16(c)	<b>(3,743)</b>		(4,353)	
<b>Net assets</b>		<b>92,361</b>		86,588	
<b>The funds of the charity:</b>					
Unrestricted funds	17(b)	84,124		82,109	
Restricted funds	17(b)	8,237		4,479	
<b>Charity funds</b>		<b>92,361</b>		86,588	

## On behalf of the Board



**Donal D'Arcy**  
Board Member



**Vincent Murphy**  
Board Member

# Consolidated Cash Flow Statement

for the year ended December 31, 2022

	Notes	2022 €'000	2021 €'000
<b>Cash flows from operating activities</b>			
Net income for the year		11,408	11,041
Amortisation	4	102	102
Depreciation	4	485	502
Deposit interest earned	2 (e)	(225)	(14)
Difference between pension charge and cash contributions		(571)	198
Increase in stocks	10	(2)	-
Increase in debtors and prepayments	11	(19,363)	(461)
Decrease in creditors	14	(2,009)	(8,522)
Exchange movements		(40)	(831)
<b>Net cash provided by operating activities</b>		<b>(10,215)</b>	2,015
<b>Cash flows from investing activities</b>			
Deposit interest received		<b>208</b>	14
Payments to acquire intangible fixed assets	7	<b>(520)</b>	(614)
Payments to acquire tangible fixed assets	8	<b>(224)</b>	(1,040)
<b>Net cash used in investing activities</b>		<b>(536)</b>	(1,640)
<b>Change in cash and cash equivalents in the year</b>		<b>(10,751)</b>	375
Cash and cash equivalents at the beginning of the year	18	<b>81,549</b>	80,280
Exchange rate movements	18	<b>(444)</b>	894
<b>Cash and cash equivalents at the end of the year</b>	18	<b>70,354</b>	81,549

# Notes to the Financial Statements

## 1 Accounting Policies

The principal accounting policies adopted, which are considered material to Concern Worldwide's (also referred to as the "Group" or the "Company") financial statements, are stated below.

### A) BASIS OF PREPARATION

The financial statements are prepared in accordance with Financial Reporting Standard 102 ("FRS 102"), The Financial Reporting Standard applicable in the UK and Republic of Ireland. There have been no material departures from the Standard.

The financial statements have been prepared under the historical cost convention, except for pension scheme assets and short term investments which are measured at fair value. The financial statements have been prepared on a going concern basis (as outlined in the Review of Financial Outcome 2022 on page 46).

The Group and Company financial statements have applied "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" ("Charities SORP").

As permitted by section 291(3) (4) of the Companies Act 2014, the Group and Company have varied the standard formats specified in that Act for the Statement of Financial Activities, the Balance Sheets and Cash Flow Statement. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with sections 4.6, 10.6 and 14.22 of that SORP. The Company has taken advantage of the exemption available to it under section 304 of the Companies Act 2014, which permits a company that publishes its company and group financial statements together, not to present its own statement of financial activities and related notes.

The Company has taken advantage of the exemption available to it under paragraph 1.12(b) of the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) not to present its own cash flow statement.

Concern Worldwide is a Company Limited by Guarantee (registered number 39647), and is a registered charity (charity number CHY5745). The Company meets the definition of a Public Benefit Entity under FRS102. As a registered charity, the Company is exempt from the reporting and disclosure requirements to prepare a directors' report under section 325(1), Companies Act 2014 but does so in compliance with the Charities SORP. There is nothing to disclose in respect of directors' interests in shares or debentures of the Company under section 329, Companies Act 2014.

The presentation currency of these financial statements is Euro (€). All amounts in the financial statements have been rounded to the nearest €1,000.

### B) SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

In preparing the financial statements, the directors are required to make estimates, judgements and assumptions. The most important areas where these judgements affect the financial statements and could impact the results of reported operations are:

#### Income recognition

In applying the income recognition principles of the Charities SORP, judgements are occasionally required to ascertain whether a grant agreement is performance or non-performance based. This is done using established criteria that are applied consistently across all funding instruments and from one period to the next. Furthermore, where grant agreements are found to be performance based, judgements are required as to the level of income that should be recognised for the year. The organisation typically uses incurred expenditure as the most appropriate basis to measure progress on grant agreements and to recognise the related income. This is

done in conjunction with a qualitative assessment of the status of the underlying projects in order to ensure it represents the most appropriate basis of recognition. All judgements are made at the individual grant level and are subject to appropriate review and approval processes.

#### Cost allocation

Support costs, which cannot be attributed directly to one activity, are allocated in proportion to estimated staff time spent on each activity. Management perform the cost allocation process annually with due regard to prior year consistency and assess if a change in allocation basis is appropriate from time to time.

#### Employee related liabilities

Pension plans that meet the definition of a defined benefit scheme are measured under the projected unit method as at the reporting date. The assessment involves the application of key assumptions (such as discount rates, inflation rates and mortality rates), and they involve estimates that are subject to uncertainty from one period to the next. The Company engages an independent actuary to advise on appropriate assumptions and to apply them in the valuation.

### C) BASIS OF CONSOLIDATION

#### Group companies

The consolidated financial statements include the financial statements of the Company and its subsidiaries, drawn up to December 31 each year.

#### Branches in the developing world

The work of the Group in the developing world is carried out through branches located in the countries of operation. The branches are the local representatives of the Group. They do not have a separate legal personality under Irish company law.

# Notes to the Financial Statements (continued)

## 1 Accounting Policies

(continued)

### C) BASIS OF CONSOLIDATION

(continued)

#### Subsidiaries

Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its influence over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

#### Joint ventures and arrangements

The Group undertakes joint ventures with other organisations which are jointly controlled operations (rather than separately established entities or financial structures). The Group includes in its accounts the assets that it controls and the liabilities it incurs as well as the expenses that it incurs and the income it earns in relation to the joint activity.

#### Consortia arrangements

Where the group applies for grants or contracts as part of a consortium with other agencies, income received and expenditure incurred by the Group, as a member of the consortium arrangements, are recognised in the *Consolidated Statement of Financial Activities* only to the extent that the organisation is responsible for the day-to-day management and utilisation of the funds.

#### Affiliates

Concern Worldwide (US) Inc. is a related, though independently governed, company based in New York, USA, which supports the mission of the Group by providing financial and human resources for programmes, recruiting staff and raising awareness of the Group and its mission. Concern Worldwide (US) Inc. is governed by an independent board of directors which retains full control over the financial and operating policies of that company. Concern Worldwide (US) Inc. is not controlled by the Group and therefore is not consolidated in the results of the Group.

Grants received from Concern Worldwide (US) Inc. to fund overseas projects are recognised as grants from governments and other institutional donors. Grants paid to Concern Worldwide (US) Inc. are categorised according to their purpose.

### D) INCOME

Income is recognised by inclusion in the *Consolidated Statement of Financial Activities* only when the Group is legally entitled to the income, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the Group.

#### Donations and legacies

Income derived from donations and legacies is recognised when the Group becomes entitled to the resource, when receipt of funds is probable and when the amount can be measured with sufficient reliability.

Monetary donations (including donations from the public) are recognised when the donations are received.

Income arising from legacies is recognised when it becomes probable that funds will be received (i.e. where there is a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached are within the control of the Group).

Income arising from tax refunds is recognised upon filing the necessary returns, when the relevant legislative requirements have been met and when receipt of funds is probable.

Donations from corporates, trusts and major donors are recognised on the same basis as grants from governments and other institutional donors.

#### Charitable activities

##### *Grants from governments and other institutional donors*

Grants from governments and other institutional donors are recognised when the Group is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Grants from governments and other institutional donors typically include one of the following types of conditions:

- Performance based conditions: the Group is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the Group is meeting the core objectives of a grant agreement it recognises an amount equal to the related expenditure incurred in the period, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: the Group is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the Group recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the Group is notified of entitlement.

##### *Donated commodities*

Donated commodities provided for use by the Group as part of programmes that it designs, implements and manages, are valued and included in income only when the Group is legally entitled to the commodities and the amounts involved can be measured with sufficient reliability.

# Notes to the Financial Statements (continued)

## 1 Accounting Policies

(continued)

### D) INCOME (continued)

Locally sourced donations are valued at the estimated market value in their country of origin at the time of receipt.

Donations that are sourced outside of the area in which they are distributed are valued at the estimate of open market value provided by the donor.

The full valuations of donated commodities are recognised as income from charitable activities and are expensed as charitable expenditure in the year of receipt.

#### Other trading activities

Income from other trading activities includes retail income from the sale of donated goods through shops and rental income from sub-letting premises.

Donated commodities for resale (in the Group's charity shops), are recognised within other trading activities when they are sold.

#### Investments and other income

Investments and other income includes income from deposit interest earned, insurance refunds received and any ad hoc income that does not fall under the other income headings.

### E) EXPENDITURE

Expenditure is analysed between charitable activities and raising funds. The costs of each activity are separately accumulated, separately disclosed and analysed according to their major components.

Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured.

The costs of public campaigns, together with related salary costs, which are undertaken to meet the dual purposes of raising funds and of promoting awareness of issues in the developing world, are split between costs of raising funds and costs of charitable activities on the basis considered appropriate for each type of campaign.

#### Charitable activities

Costs of charitable activities comprise costs of overseas programmes, development education, advocacy work and governance costs together with related support costs. All costs of charitable activities are recognised on an accruals basis.

Donated commodities and services for use by the Group as part of programmes it designs, implements and manages, are included as costs of charitable activities in the year in which they are received.

Expenditure in the form of grants to local partners is recognised as part of the costs of charitable activities. Expenditure on these grants is recognised when the activities the grant has funded have been undertaken, the related expenditure has been incurred and the performance conditions have been satisfied. Funds advanced which are not yet recognised as expenditure by year-end are included in debtors in the Consolidated and Company balance sheets.

#### Raising funds

Costs of raising funds comprise expenditure incurred on fundraising, including the costs of advertising, producing publications, printing and mailing fundraising material, staff costs and an appropriate allocation of support costs. All costs of raising funds are recognised on an accruals basis.

#### Support costs

Support costs, which cannot be attributed directly to one activity, are allocated to activities in proportion to the estimated support received. Support costs include international programme management, international programme technical support, finance, information technology and human resources. The basis of the cost allocation is explained in the notes to the accounts.

#### Employment costs

Employee benefits include all costs incurred by the Group in exchange for the services of its employees. Expenditure is recognised for all employee benefits resulting from their service to the Group during the reporting period. A liability is recognised for the cost of all benefits to which employees are entitled at the reporting date that have yet to be paid.

Termination costs include redundancy and other termination costs. These costs are payable when employment is terminated by the Group before the normal retirement date or end of employment contract. Termination costs are recognised at the earlier of when the offer of the benefits becomes irrevocable or when the Group recognises any related restructuring costs.

### F) FUND ACCOUNTING

The Group maintains various types of funds as follows:

#### Restricted funds

Restricted funds represent income received that can only be used for particular purposes, as specified by the relevant donor. Such purposes are within the overall aims of the Group.

#### Unrestricted funds

Unrestricted funds consist of General funds and Designated funds.

- (i) General funds represent amounts which are expendable at the discretion of the Group in furtherance of the objectives of the charity.



# Notes to the Financial Statements (continued)

## 1 Accounting Policies

(continued)

### F) FUND ACCOUNTING (continued)

- (ii) Designated funds represent amounts that the Group has, at its discretion, set aside for specific purposes. These funds would otherwise form part of the general funds of the charity. Specifically, the Group sets aside funds to protect its ongoing programmes and activities from unexpected variations in income, to allow it to invest in new strategic opportunities, to finance fixed assets and to cover planned future deficits.

### G) INTANGIBLE ASSETS

Intangible assets represent the development costs of computer software and are recognised when the related costs have been incurred, it is probable that the expected future economic benefits associated with the asset will flow to the Group and the value can be reliably measured.

Intangible assets are stated at cost less accumulated amortisation. Amortisation is calculated to write off the original cost of the intangible assets, less estimated residual value, over their expected useful lives, at an annual rate of 20%. Amortisation is charged on a straight-line basis from the year in which assets are put into use by the Group. No amortisation is charged on assets under construction until the construction process is complete and the assets are ready for use.

Provision is made for any impairment of intangible assets below their carrying amount.

### H) TANGIBLE ASSETS

Tangible assets are recognised when a resource is controlled by the Group as a result of a past event or transaction, it is probable that the expected future economic benefits associated with the asset will flow to the Group and the cost can be reliably measured.

Tangible assets (except for assets of branches in our programme countries), are stated at cost less accumulated depreciation. Depreciation is calculated to write off the original cost of the tangible assets, less estimated residual value, over their expected useful lives, at the following annual rates:

Freehold premises: 3%  
Office furniture: 10%  
Office equipment: 20%  
Computer equipment: 33%  
Motor vehicles: 20%

Depreciation is charged on a straight-line basis from the year in which assets are put into use by the Group. Land is not depreciated and no depreciation is charged on assets under construction until the construction process has been completed and the assets are ready for use.

Provision is made for any impairment of tangible assets below their carrying amounts.

Expenditure incurred by branches in the developing world on tangible assets is included in expenditure in the year of acquisition and is not reflected in the Company or Consolidated balance sheets because they do not satisfy the criteria for recognition as an asset from which the Group derives economic benefit.

### I) FOREIGN CURRENCIES

The financial statements are prepared in Euro (€), which is the Company's functional currency because the majority of funds raised by the Company are in Euro.

Transactions in foreign currencies are recorded in Euro at the rate ruling on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the year-end rate of exchange. The resulting gains and losses are dealt with as expenditure in the *Consolidated Statement of Financial Activities*.

The Group's net investment in its overseas subsidiary undertakings is translated at the rates ruling at the balance sheet date. The income and expenditure of overseas subsidiary undertakings are translated at the average exchange rates for the year. Exchange differences resulting from the retranslation of the opening balance sheets of the overseas subsidiary undertakings, together with the differences on translation of the net income/expenditure at average rates are included in other recognised gains and losses in the *Consolidated Statement of Financial Activities*.

### J) TAXATION

No current or deferred taxation arises as the Group, with the exception of Concern Charity Trading CLG, has been granted charitable exemption by the revenue authorities.

Irrecoverable value added tax is expensed as incurred.

Any taxes arising in, or as a result of overseas operations, are included in the cost of direct charitable activities in the *Consolidated Statement of Financial Activities*.

### K) STOCKS

Stocks comprise relief supplies held centrally for transfer to overseas operations. Stocks are stated at cost, less provisions for obsolescence and any other diminution in value. Cost is the purchase price, net of any trade discount, plus any additional costs associated with bringing the items to their current location and condition.

Unsold donated items (which have been given to the Group's charity shops) are not included in closing stock since their cost is nil and their value is uncertain until sold.

### L) BASIC FINANCIAL INSTRUMENTS

#### Investments in subsidiaries

Investments in subsidiaries are carried in the parent company balance sheet at cost less any provision for impairment.

# Notes to the Financial Statements (continued)

## 1 Accounting Policies

(continued)

### L) BASIC FINANCIAL INSTRUMENTS (continued)

#### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Debtors in countries of operation comprise balances arising from programme activities. Income recognised by the Group from governments and other institutional donors, but not yet received at year-end, is included in debtors.

#### Cash at bank and in hand

Cash at bank and in hand is comprised of cash on deposit at banks requiring less than 3 months notice of withdrawal. These are carried at amortised cost.

#### Short term investments

Short term investments included in current assets are recognised at fair value with gains and losses recognised through the statement of financial activities.

#### Creditors

Creditors are recognised where the Group has a present obligation resulting from a past event and the amount due to settle the obligation can be reliably measured. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due and at their present value where the time value of money is deemed significant. Creditors in countries of operation comprise balances arising from programme activities. Funds already received from donors, that do not meet the criteria for recognition as income, are shown in creditors.

### M) PROVISIONS

Provisions are recognised where the Group has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated. Provisions are normally recognised at their estimated settlement amount and at their present value where the time value of money is deemed significant.

### N) PENSIONS AND OTHER RETIREMENT PROVISIONS

#### Defined contribution pension scheme

Defined contribution pension schemes are a post-employment benefit scheme under which the Company and its subsidiaries pay fixed contributions into separate entities and have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension schemes are recognised as an expense in the *Consolidated Statement of Financial Activities* in the period during which services are rendered by the employees.

#### Defined benefit pension scheme

The Company's net obligation in respect of the defined benefit pension scheme, is calculated by estimating the amount of future benefit that employees have earned in return for their service. That benefit is discounted to determine its present value. The difference between the fair value of the assets and the actuarially assessed present value of the scheme's liabilities, calculated using the projected unit method, is disclosed as a liability/asset in the balance sheet.

The Company determines the net interest expense/income on the net defined liability/asset for the period by applying the discount rate, as determined at the beginning of the annual period, to the net defined benefit liability/asset taking account of changes arising as a result of contributions and benefit payments.

A valuation of the scheme is performed annually by a qualified actuary using the projected unit credit method. The Group recognises net defined benefit scheme liabilities, in full, at each balance sheet date and net defined benefit scheme assets are recognised to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the scheme.

Changes in the net defined benefit asset or liability that arise from operating expenses incurred, net interest on net defined benefit liability/asset and the cost of plan introductions, benefit changes, curtailments and settlements during the period are recognised in the *Consolidated Statement of Financial Activities*.

Re-measurement of the net defined benefit liability/asset is recognised in *Other recognised gains and losses* in the period in which it occurs.

#### Overseas local staff service provision

The Company recognises a liability in respect of termination benefits accruing to overseas local staff when the individual employee becomes entitled to such benefits through service. The liability is increased annually for the cost of service benefits earned during the year and that cost is charged to the *Consolidated Statement of Financial Activities*. Payments of service benefits are charged to the provision as they arise.

### O) LEASES

Income and expenditure from operating lease rentals are credited/charged to the Group and Company statement of financial activities on a straight-line basis over the lease terms.

# Notes to the Financial Statements (continued)

## 2 Income

### (A) DONATIONS AND LEGACIES

	2022 €'000	2021 €'000
Individual giving	34,678	32,328
Corporates, major donors and trusts	5,246	3,985
Legacies	1,900	3,004
Community fundraising	1,047	1,593
Disaster Emergency Committee (DEC) (Note 22)	11,052	710
<b>Total</b>	<b>53,923</b>	<b>41,620</b>

Concern Worldwide (UK) is a member of the Disaster Emergency Committee (DEC) which is an umbrella organisation for UK international charities. It conducts advertising and public appeals for funds on behalf of its members. Funds received represent the allocation to Concern Worldwide (UK) of public donations received by DEC for the period.

In 2022, €25.7 million (2021: €13.1 million) of incoming resources from donations and legacies was restricted.

### (B) CHARITABLE ACTIVITIES: GRANTS FROM GOVERNMENTS AND OTHER INSTITUTIONAL DONORS

	2022 €'000	2021 €'000
Irish Government	32,328	28,647
Concern Worldwide (US) Inc.(including US Government)	54,677	48,838
European Union		
- EU	12,625	19,661
- ECHO	32,805	28,406
UN Agencies	22,037	13,045
UK Government	14,251	16,117
World Bank	2,455	3,649
Canadian Government	2,392	1,798
Swedish Government	1,647	1,483
German Government	660	937
South Korean Government	607	1,126
Swiss Government	-	21
Other Governments	5,261	4,305
Other institutional donors	1,139	1,221
<b>Total</b>	<b>182,884</b>	<b>169,254</b>

In 2022, €182.9 million (2021: €169.3 million) of incoming resources from governments and other institutional donors was restricted.

# Notes to the Financial Statements (continued)

## 2 Income (continued)

### (C) CHARITABLE ACTIVITIES: DONATED COMMODITIES

Donor	Commodity received	2022 €'000	2021 €'000
UN Agencies	Foodstuffs, seeds, tools, medicines and shelter materials	11,296	13,869
UK Government	Foodstuffs and medical supplies	311	-
European Union	Flights, medical supplies and hygiene kits	243	632
World Health Organisation	Medical supplies	124	77
US Government	Shelter kits, foodstuffs and fuel	35	1,949
Irish Government	Shelter materials, hygiene kits and cooking utensils	8	53
Other donors	Various	114	35
<b>Total</b>		<b>12,131</b>	<b>16,615</b>

In the current and prior year, all donated commodities received were restricted.

### (D) OTHER TRADING ACTIVITIES

	2022 €'000	2021 €'000
Retail income	648	439
Income from letting premises	147	99
<b>Total</b>	<b>795</b>	<b>538</b>

All trading activity income was unrestricted in the current and prior year.

### (E) INVESTMENTS AND OTHER INCOME

	2022 €'000	2021 €'000
Deposit interest	225	14
Other income	200	312
<b>Total</b>	<b>425</b>	<b>326</b>

In 2022, €0.03 million (2021: €0.002 million) of deposit interest was restricted. All other income was unrestricted in the current and prior year.

# Notes to the Financial Statements (continued)

## 3 Expenditure

### (A) CHARITABLE ACTIVITIES

Expenditure on charitable activities can be analysed by category as shown below. Our development activities seek to ensure sustainable medium to long term improvements in the well-being of the communities with which we work. Emergency activities are generally concerned with more immediate needs, often in the aftermath of natural or man-made disasters.

Category	Own work €'000	Grants to partners €'000	Distribution of donated commodities €'000	Total direct €'000	Support (Note 3(c)) €'000	Total 2022 €'000	Total 2021 €'000
Development work	57,092	13,947	-	<b>71,039</b>	5,255	<b>76,294</b>	75,069
Emergency work	107,863	12,053	12,131	<b>132,047</b>	7,244	<b>139,291</b>	121,055
<b>Total international programmes</b>	<b>164,955</b>	<b>26,000</b>	<b>12,131</b>	<b>203,086</b>	<b>12,499</b>	<b>215,585</b>	196,124
Development education and advocacy	4,347	155	-	<b>4,502</b>	1,015	<b>5,517</b>	4,635
Governance costs	500	-	-	<b>500</b>	704	<b>1,204</b>	1,016
<b>Total</b>	<b>169,802</b>	<b>26,155</b>	<b>12,131</b>	<b>208,088</b>	<b>14,218</b>	<b>222,306</b>	201,775
<b>Total 2021</b>	158,771	16,767	16,615	192,153	9,622		201,775

Further details of grants to partners are set out in Appendix 3.

Expenditure on our international programmes can be analysed by programme type as shown below. Integrated programming reflects activities that achieve results in more than one programme type.

Programme type	Development €'000	Emergency €'000	Total 2022 €'000	Total 2021 €'000
Health and nutrition	6,928	30,213	<b>37,141</b>	34,357
Education	7,759	2,867	<b>10,626</b>	24,683
Livelihoods	14,239	18,925	<b>33,164</b>	31,989
Integrated programming	47,368	69,198	<b>116,566</b>	84,826
Other emergency programmes	-	18,088	<b>18,088</b>	20,269
<b>Total international programmes</b>	<b>76,294</b>	<b>139,291</b>	<b>215,585</b>	196,124

# Notes to the Financial Statements (continued)

## 3 Expenditure (continued)

### (B) RAISING FUNDS

	Campaigns	Staff	Occupancy & other direct	Total direct	Support (Note 3(c))	Total 2022	Total 2021
	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Individual giving	6,101	4,817	1,842	<b>12,760</b>	1,414	<b>14,174</b>	12,984
Legacies	174	-	35	<b>209</b>	36	<b>245</b>	96
Corporates, major donors and trusts	61	783	196	<b>1,040</b>	128	<b>1,168</b>	1,274
Community fundraising	28	272	89	<b>389</b>	53	<b>442</b>	858
Retail	6	256	138	<b>400</b>	15	<b>415</b>	325
<b>Total</b>	<b>6,370</b>	<b>6,128</b>	<b>2,300</b>	<b>14,798</b>	<b>1,646</b>	<b>16,444</b>	15,537
<b>Total 2021</b>	6,043	5,457	2,511	14,011	1,526		15,537

### (C) SUPPORT COSTS

Where support costs are attributable to a particular activity the costs are allocated directly to that activity. Where support costs are incurred to further more than one activity they are apportioned between the relevant activities based on the amount of staff time which each activity absorbs. The allocation of the main types of support costs is detailed below.

	Charitable activities			Cost of raising funds	Total 2022	Total 2021
	International programmes	Development education and advocacy	Governance			
	€'000	€'000	€'000	€'000	€'000	€'000
International programme management	4,200	-	-	-	<b>4,200</b>	4,126
International programme technical support	1,855	179	11	-	<b>2,045</b>	1,933
Finance	1,214	131	317	375	<b>2,037</b>	1,835
Information & communication technology and other services	2,009	61	119	971	<b>3,160</b>	2,505
Human resources	1,268	506	20	78	<b>1,872</b>	1,731
Other support costs	1,375	138	165	157	<b>1,835</b>	1,274
<b>Subtotal</b>	<b>11,921</b>	<b>1,015</b>	<b>632</b>	<b>1,581</b>	<b>15,149</b>	13,404
Net exchange loss/(gain)	578	-	72	65	<b>715</b>	(2,256)
<b>Total support costs</b>	<b>12,499</b>	<b>1,015</b>	<b>704</b>	<b>1,646</b>	<b>15,864</b>	11,148
<b>Total 2021</b>	8,421	555	646	1,526		11,148

Net exchange loss/(gain) comprises the revaluations of the Group's foreign currency bank accounts and other monetary assets and liabilities during the year and as at the balance sheet date.

# Notes to the Financial Statements (continued)

## 4 Other Information

	2022 €'000	2021 €'000
The net income for the year is stated after charging/(crediting) the following items:		
<b>(a) Group</b>		
Amortisation of intangible assets	102	102
Depreciation of tangible assets	485	502
Auditors' remuneration, excluding VAT - Group:		
Audit of the Group and subsidiary financial statements	103	88
Other assurance and advisory services	11	14
Income from letting premises	(147)	(99)
Reimbursement of expenses claimed by members of the Board	-	1
Payments under operating leases for premises used by the Group in Ireland, the UK and South Korea	274	273
Payments under operating leases for premises used by branches located in countries of operation	4,172	3,676
<b>(b) Company</b>		
Amortisation of intangible assets	102	102
Depreciation of tangible assets	420	437
Auditors' remuneration, excluding VAT - Company:		
Audit of Company only financial statements	78	65
Other assurance and advisory services	11	14
Payments under operating leases for premises used by branches located in countries of operation	4,172	3,676

## 5 Taxation

There is no charge to taxation in respect of the parent company and its subsidiaries. Other than Concern Charity Trading CLG, companies within the Group have been granted charitable exemption by the revenue authorities.

Concern Charity Trading CLG does not enjoy charitable exemption and is liable to corporation tax. A tax charge did not arise in respect of the year ended December 31, 2022 (2021: Nil), as the company had no taxable profits in the year.

# Notes to the Financial Statements (continued)

## 6 Staff Costs

### (A) COSTS AND NUMBERS

The aggregate staff costs of the persons employed by the Group during the year were as follows:

	2022 €'000	2021 €'000
<b>Management and support staff (Ireland, UK and South Korea)</b>		
Wages and salaries	18,295	16,692
Social protection costs	1,798	1,685
Pension costs (i)	1,433	1,490
<b>Subtotal</b>	<b>21,526</b>	19,867
<b>Project staff in countries of operation</b>		
Wages and salaries	41,809	38,895
Social protection costs	2,892	2,625
Local staff cessation benefits	1,470	1,394
Pension costs (ii)	299	-
<b>Subtotal</b>	<b>46,470</b>	42,914
<b>Total</b>	<b>67,996</b>	62,781

- (i) Pension costs include employer contributions to the defined contribution pension scheme amounting to €1 million (2021: €1 million) (see Note 16(a)), and the cost of insurance policies that provide benefits in the event of the death or ongoing incapacity of staff members amounting to €0.4 million (2021: €0.5 million).
- (ii) Pension costs include employer contributions to the defined contribution pension scheme amounting to €0.3 million (2021: €0.1 million) (see Note 16(a)).

Termination costs, included in wages & salaries, amounted to €0.04m (2021: €0.07m).

The average number of employees was as follows:

	2022 No. employees	2021 No. employees
Management and support staff (Ireland, UK and South Korea)	390	359
Project staff in countries of operation	4,062	4,043
<b>Total</b>	<b>4,452</b>	4,402



# Notes to the Financial Statements (continued)

## 6 Staff Costs (continued)

### (B) SALARY RANGE

A total of 101 employees (2021: 84) earned remuneration in excess of €60,000 in 2022 as follows:

	2022 No. employees	2021 No. employees
€60,001 to €70,000	44	39
€70,001 to €80,000	28	21
€80,001 to €90,000	14	10
€90,001 to €100,000	12	10
€100,001 to €110,000	2	3
€110,001 to €120,000	1	1

Remuneration includes salaries and any benefits in kind but excludes employer pension scheme contributions.

The defined benefit pension scheme has been closed to new service accruals since 2009, so there were no employees whose remuneration was greater than €60,000 that accrued retirement benefits under defined benefit pension schemes in 2022 (2021: 0).

Contributions of between 7.5% and 9% of salary were made by the Company to the defined contribution pension scheme for 101 (2021: 84) members of staff who earned in excess of €60,000.

The Group has a remuneration policy that has been agreed by the Board. This policy states that the Group seeks to be competitive with its peers in each of the markets in which it operates. As a general principle, this means the Group has pitched its salaries at the median of the market place. A salary grading structure has been in place for a number of years and has been approved by the Board.

Remuneration, including pension contributions, paid to the key management team of the Group (the executive management team as detailed on page 64) in 2022 amounted to €969,762 (2021 €937,839).

The Group's CEO up to November 2022 was Dominic MacSorley. He was paid €114,033 (2021: €113,493) during the year and received a 9% contribution to a defined contribution pension scheme. He received no additional benefits in the current or prior year. The Group's CEO from December 2022 was David Regan. He was paid €10,999 during the year and received 0% contribution to a defined contribution pension scheme. He received no additional benefits in 2022.

### (C) REMUNERATION OF BOARD MEMBERS

None of the Board members received remuneration for their services. Expenses, incurred in travelling to meetings of the parent and subsidiary boards, that were reimbursed to 1 member (2021: 1) amounted to €94 (2021: €643) and was paid by either directly reimbursing the member or payments to third parties.

The Group has a programme in place whereby Board members periodically visit a country of operation, in order to ensure that they are familiar with the Group's work on the ground. The programme was temporarily suspended due to flight restrictions relating to the global pandemic. The costs of these visits (which comprise medicals, visas, economy flights and basic accommodation), are generally borne by the Group and in 2022 amounted to €0 (2021: €0) for 0 members (2021: 0).

# Notes to the Financial Statements (continued)

## 7 Intangible Assets

INTANGIBLE ASSETS - GROUP/COMPANY	Customer relationship management system €'000	Grant management system €'000	Total €'000
<b>Computer software</b>			
<b>Cost</b>			
At beginning of year	1,659	512	<b>2,171</b>
Additions in year	520	-	<b>520</b>
<b>At end of year</b>	<b>2,179</b>	<b>512</b>	<b>2,691</b>
<b>Amortisation</b>			
At beginning of year	-	204	<b>204</b>
Amortisation charge for year (i)	-	102	<b>102</b>
<b>At end of year</b>	<b>-</b>	<b>306</b>	<b>306</b>
<b>Net book value</b>			
<b>At December 31, 2022</b>	<b>2,179</b>	<b>206</b>	<b>2,385</b>
<b>At December 31, 2021</b>	1,659	308	1,967

(i) No amortisation charge arose in 2022 on the Customer Relationship Management System as the asset was not in use as at December 31, 2022. The Board is satisfied that the project is progressing and that the system will be put into use in the foreseeable future.

The Board is satisfied that the service potential of all intangible assets held by the Group and Company at December 31, 2022 has not diminished below their carrying value.

# Notes to the Financial Statements (continued)

## 8 Tangible Assets

TANGIBLE ASSETS - GROUP	Land & freehold premises €'000	Office furniture & equipment €'000	Computer equipment €'000	Motor vehicles €'000	Total €'000
<b>Cost</b>					
At beginning of year	20,252	1,331	1,382	95	23,060
Additions in year	78	6	140	-	224
Exchange difference	(20)	(20)	(3)	-	(43)
<b>At end of year</b>	<b>20,310</b>	<b>1,317</b>	<b>1,519</b>	<b>95</b>	<b>23,241</b>
<b>Depreciation</b>					
At beginning of year	5,351	1,034	1,292	80	7,757
Depreciation charge for year	321	68	81	15	485
Exchange difference	(12)	(14)	(3)	-	(29)
<b>At end of year</b>	<b>5,660</b>	<b>1,088</b>	<b>1,370</b>	<b>95</b>	<b>8,213</b>
<b>Net book value</b>					
<b>At December 31, 2022</b>	<b>14,650</b>	<b>229</b>	<b>149</b>	<b>-</b>	<b>15,028</b>
<b>At December 31, 2021</b>	<b>14,901</b>	<b>297</b>	<b>90</b>	<b>15</b>	<b>15,303</b>

The Board is satisfied that the service potential of all tangible assets held by the Group at December 31, 2022 has not diminished below their carrying value.

# Notes to the Financial Statements (continued)

## 8 Tangible Assets (continued)

TANGIBLE ASSETS - COMPANY	Land & freehold premises €'000	Office furniture & equipment €'000	Computer equipment €'000	Motor vehicles €'000	Total €'000
<b>Cost</b>					
At beginning of year	19,872	933	1,286	96	22,187
Additions in year	78	-	123	-	201
<b>At end of year</b>	<b>19,950</b>	<b>933</b>	<b>1,409</b>	<b>96</b>	<b>22,388</b>
<b>Depreciation</b>					
At beginning of year	5,129	782	1,214	81	7,206
Depreciation charge for year	310	31	64	15	420
<b>At end of year</b>	<b>5,439</b>	<b>813</b>	<b>1,278</b>	<b>96</b>	<b>7,626</b>
<b>Net book value</b>					
<b>At December 31, 2022</b>	<b>14,511</b>	<b>120</b>	<b>131</b>	<b>-</b>	<b>14,762</b>
<b>At December 31, 2021</b>	<b>14,743</b>	<b>151</b>	<b>72</b>	<b>15</b>	<b>14,981</b>

The Board is satisfied that the service potential of all tangible assets held by the Company at December 31, 2022 has not diminished below their carrying value.

## 9 Investment in subsidiary

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Investment in subsidiary	-	-	391	391
<b>Total</b>	<b>-</b>	<b>-</b>	<b>391</b>	<b>391</b>

This refers to the establishment of Concern Worldwide Korea Foundation in 2015. For more details please refer to Note 19 (b).

## 10 Stocks

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Stocks	135	133	135	133
<b>Total</b>	<b>135</b>	<b>133</b>	<b>135</b>	<b>133</b>

In the opinion of the Board, the replacement cost of stocks on hand at the year end did not differ materially from the carrying value.

# Notes to the Financial Statements (continued)

## 11 Debtors and Prepayments

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Amounts due from governments and other institutional donors	45,980	29,682	34,991	25,229
Debtors and prepayments in countries of operation	5,766	3,870	5,766	3,870
Other debtors and prepayments	3,443	2,274	1,086	568
Amounts due from subsidiaries (i)	-	-	5,941	10,592
Deposit interest receivable	17	-	17	-
<b>Total</b>	<b>55,206</b>	<b>35,826</b>	<b>47,801</b>	<b>40,259</b>

- (i) The amounts due from subsidiaries comprise operational expenses paid on behalf of the subsidiaries by the parent company and are repayable on demand.

All amounts included within debtors and prepayments fall due within one year.

## 12 Cash at Bank and in Hand

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Cash held in parent and subsidiary companies (excluding branches)	16,478	26,461	8,730	14,628
Cash held in branches in countries of operation	10,057	6,627	10,057	6,627
Short term deposits of parent company	43,819	48,461	43,819	48,461
<b>Total</b>	<b>70,354</b>	<b>81,549</b>	<b>62,606</b>	<b>69,716</b>

Cash held in parent and subsidiary companies (excluding branches) is held with banks that have a satisfactory credit rating as approved by the Board.

Cash held in branches in countries of operation is maintained in the most secure financial institutions available in countries of operation. All of the above funds are available for immediate use by the Group.

Short term deposits of parent company are held with banks that have a satisfactory credit rating as approved by the Board and consist of cash holdings which are not immediately required for operations and are invested in short term interest bearing deposits. All of these deposits are held at variable interest rates. There are no material differences between the fair value of these deposits and their carrying value owing to their short term duration.

At December 31, 2022 the deposits were held in the following currencies: Euro €34.0 million (2021: €21.6 million); US Dollar \$0 million (2021: \$11.0 million) and Sterling £8.4 million (2021: £14.3 million). The average interest rates applicable to these deposits during 2022 were: Euro deposits 0.09% (2021: -0.1%); US Dollar deposits 0.35% (2021: 0.01%) and Sterling deposits 1.34% (2021: 0.2%).

The risk arising from concentration of cash is reduced by limits on amounts held with individual banks or institutions at any one time.

Restricted funds of €7.6 million (2021: €6.0 million) (see Note 17(a)) are included in the Group short term deposits set out above. Restricted funds of the Company of €7.1 million (2021: €4.5 million) (see Note 17(b)) are included in the Company short term deposits set out above. Included in the cash held in parent and subsidiary companies is €4.0 million (2021: €2.1 million) in respect of consortia arrangements (see Note 20) and €22.5 million (2021: €26.0 million) advanced from governments and other institutional donors (see Note 14).

# Notes to the Financial Statements (continued)

## 13 Short Term Investments

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Investments	441	441	441	441
<b>Total</b>	<b>441</b>	<b>441</b>	<b>441</b>	<b>441</b>

This asset reverted to the company as part of the settlement of the former incapacitated staff scheme obligations in 2021. It comprises units in a property fund and is stated at open market value. It is expected to be disposed of in 2023.

## 14 Creditors: Amounts Falling Due Within One Year

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Amounts advanced from governments and other institutional donors	22,479	26,024	19,401	25,688
Trade creditors and accruals in countries of operation	9,901	9,425	9,901	9,425
Other trade creditors	1,915	2,024	908	1,031
Accruals	5,583	4,414	5,516	3,802
<b>Total</b>	<b>39,878</b>	<b>41,887</b>	<b>35,726</b>	<b>39,946</b>

## 15 Movement in Receivables and Advances from Governments and Other Institutional Donors

	Group			Company		
	Opening balance	Movement during the year	Closing balance	Opening balance	Movement during the year	Closing balance
	2022 €'000	2022 €'000	2022 €'000	2022 €'000	2022 €'000	2022 €'000
Amounts due from governments and other institutional donors	29,682	16,298	45,980	25,229	9,762	34,991
Amounts advanced from governments and other institutional donors	(26,024)	3,545	(22,479)	(25,688)	6,287	(19,401)
<b>Total</b>	<b>3,658</b>	<b>19,843</b>	<b>23,501</b>	<b>(459)</b>	<b>16,049</b>	<b>15,590</b>

# Notes to the Financial Statements (continued)

## 15 Movement in Receivables and Advances From Governments and Other Institutional Donors (continued)

Analysis of movement	Group	Company
	2022	2022
	€'000	€'000
Cash received during the year (i)	(178,060)	(155,068)
Income earned during the year (ii)	198,255	171,111
Exchange rate movement	(352)	6
<b>Total</b>	<b>19,843</b>	<b>16,049</b>

Amounts receivable from donors, that meet the criteria for recognition as income, are included in amounts due from governments and other institutional donors (see Note 11). Amounts received from donors, that do not yet qualify for recognition as income, are included in amounts advanced from governments and other institutional donors until the recognition criteria are met (see Note 14).

- (i) Cash received during the year includes €17.7 million (2021: €16.7 million) which did not meet the criteria for recognition as income, has been deferred to future years and is included in Amounts advanced from governments and other institutional donors in the balance sheet at year end.
- (ii) Income earned during the year includes €21.2 million (2021: €22.9 million) which was deferred in previous years and met the criteria for recognition as income in the current year. The Group income earned of €198.3 million comprises €182.9 million included in grants from governments and other institutional donors and €15.4 million included in donations and legacies.

## 16 Staff Retirement Arrangements

The Group and Company operate staff retirement arrangements for staff based in Ireland, the UK, South Korea and local staff based in overseas countries of operation.

The current arrangements are as follows:

### (A) DEFINED CONTRIBUTION PENSION SCHEME

The Company operates defined contribution pension schemes for all qualifying members of current staff in Ireland, the UK, South Korea, Bangladesh and Kenya. The contributions are paid into separate funds, the assets of which are invested by independent trustees.

The defined contribution pension scheme charge for 2022 was €1.3 million (2021: €1.1 million). In line with the Group's allocation basis, pension costs which are attributable to a particular activity are allocated directly to that activity. Where pension costs are incurred to further more than one activity they are apportioned between the relevant activities based on the amount of staff time which each activity absorbs.

At December 31, 2022 an accrual of €0.2 million (2021: €0.1 million), in respect of contributions to these schemes is included in creditors and does not form part of the staff retirement liabilities provision.

### (B) DEFINED BENEFIT PENSION SCHEME

The Company operates a defined benefit pension scheme, providing benefits based on pensionable salary as at March 31, 2009. This scheme was closed to new members in 1993 and any staff who were still members moved to the defined contribution pension scheme in 2009. As a result of these changes no current or future benefits are being accrued under the defined benefit pension scheme.

In 2009, the defined benefit pension scheme failed to meet the minimum funding standard and a revised funding proposal was put in place. The funding proposal ran from 2009 to 2018 and at the end of that period the actuarial valuation indicated that the scheme had a surplus. As a result, the Company ceased contributing to the scheme in 2019.

# Notes to the Financial Statements (continued)

## 16 Staff Retirement Arrangements (continued)

### (B) DEFINED BENEFIT PENSION SCHEME (continued)

The *Consolidated Statement of Financial Activities* includes a charge of €0.04 million (2021: €0.03 million), comprising the net interest and operating expenses incurred on the defined benefit scheme. All of this amount is categorised as *Expenditure on Charitable Activities*.

The net actuarial gain on the scheme of €0.3 million (2021: €0.4 million), was credited to *Other recognised gains and losses*.

The present value of the defined benefit obligation at the reporting date is less than the fair value of scheme assets at that date and therefore the scheme has a surplus of €3.3 million. The Company has recognised this surplus as an asset at the balance sheet date, on the basis that it has a right to any residual assets of the scheme.

During 2022, because of the increasingly onerous administrative and governance requirements introduced by the European Union (Occupational Pension Schemes) Regulations, 2021 (to implement the IORP II Directive), management engaged with the Trustees to consider options for the scheme. These discussions continued into 2023 and aim to seek a conclusion that protects the legitimate interests of all stakeholders.

#### (i) Valuation

The scheme assets are stated at their fair value at each balance sheet date. The present value of the liability to meet future pension payments is arrived at by using financial assumptions to estimate the liabilities (see below), and by applying a discount rate equivalent to the rate of return expected to be derived from a Class AA Eurozone corporate bond.

Using these bases, the valuation at December 31, 2022 was as follows:

	2022 €'000	2021 €'000
Bonds	9,020	11,415
Cash	1,538	1,884
<b>Total fair value of pension scheme assets</b>	<b>10,558</b>	13,299
Present value of pension scheme liabilities	(7,249)	(10,300)
<b>Net surplus in defined benefit pension scheme</b>	<b>3,309</b>	2,999

#### (ii) Financial assumptions

The main financial assumptions used to calculate the retirement benefit liabilities were as follows:

	2022	2021
Valuation method	Projected unit method	Projected unit method
Discount rate for scheme liabilities	3.75%	1.05%
Inflation rate	2.5%	2.00%
Rate of increase to pensions in payment	2.50/0.0% *	2.00/0.0% *

\* 0.0% is in respect of pensioners who availed of the pension increase exchange option.

The valuation uses 90% of PNXL00 mortality table for current employees and retired members which allows for future improvements in longevity. The assumptions are equivalent to expecting a 65 year old to live for a number of years as follows: male 23.4 years (2021: 23.8 years) and female 25.3 years (2021: 24.9 years).



# Notes to the Financial Statements (continued)

## 16 Staff Retirement Arrangements (continued)

### (B) DEFINED BENEFIT PENSION SCHEME (continued)

Assumptions relating to future salary increases are not applicable in 2022 as, with effect from March 31, 2009, there are no future benefits accruing.

If the life expectancy of members was increased by one year, the value of the reported surplus at December 31, 2022 would have decreased by €0.2 million (2021: €0.4 million).

The impact of a movement of 0.25% in the discount rate, price inflation assumption and the impact of allowing for an additional year of life expectancy are set out in the table below:

Assumption	Base Value	Change in Assumption	Liability €'000	Increase/ (decrease) on scheme liabilities €'000	% Increase/ (decrease) on scheme liabilities %
Discount rate	3.75%	+0.25%	7,048	(201)	(2.8%)
		-0.25%	7,461	212	2.9%
Price inflation	2.5%	+0.25%	7,386	137	1.9%
		-0.25%	7,119	(130)	(1.8%)
Mortality	88/89 Years	Member assumed to live one extra year	7,497	248	3.4%

### (iii) Movement in fair value of scheme assets

	2022 €'000	2021 €'000
Opening fair value of scheme assets	13,299	13,917
Interest income	136	74
Actuarial (loss)/gain on assets	(2,099)	384
Net benefits paid	(707)	(1,030)
Operating expenses	(71)	(46)
<b>Closing fair value of scheme assets</b>	<b>10,558</b>	<b>13,299</b>
<b>Actual return on pension scheme assets</b>	<b>(1,963)</b>	<b>458</b>

### (iv) Movement in present value of scheme liabilities

	2022 €'000	2021 €'000
Opening present value of scheme liabilities	(10,300)	(11,296)
Interest expense	(104)	(59)
Net benefits paid	707	1,030
Actuarial gain on liabilities	2,448	25
<b>Closing present value of scheme liabilities</b>	<b>(7,249)</b>	<b>(10,300)</b>

# Notes to the Financial Statements (continued)

## 16 Staff Retirement Arrangements (continued)

### (C) OVERSEAS LOCAL STAFF SERVICE PROVISION

In most of its overseas operations, the Company has either a legal or constructive obligation to pay service benefits to national staff on cessation of their employment. While the precise obligation varies from country to country, it typically requires that the amount payable be based on terminal salary and length of service. The Company provides for the full benefits accrued to existing staff at each balance sheet date. The provision is unfunded and represents the Company's best estimate of service benefits earned.

#### Movement in unfunded liabilities

	2022 €'000	2021 €'000
Liability at beginning of year	(4,353)	(3,745)
Current service costs	(1,470)	(1,394)
Benefits paid during the year	2,080	786
<b>Unfunded liability at end of year</b>	<b>(3,743)</b>	<b>(4,353)</b>

The *Consolidated Statement of Financial Activities* includes a charge of €1.5m (2021: €1.4m), comprising the current service costs for the year. All of this amount is categorised as *Expenditure on Charitable Activities*.

## 17 Funds

### (A) RECONCILIATION OF FUNDS - GROUP

	Unrestricted funds €'000	Restricted funds €'000	Total 2022 €'000	Total 2021 €'000
<b>Total funds of the charity at beginning of year</b>	85,986	5,992	<b>91,978</b>	80,257
<b>Movement in funds</b>				
Net income for the year	1,536	9,872	<b>11,408</b>	11,041
Exchange (loss)/gain on consolidation of foreign subsidiaries	(245)	(253)	<b>(498)</b>	304
Actuarial gain on staff retirement arrangements	349	-	<b>349</b>	376
Transfer between funds	80	(80)	-	-
<b>Net movement in funds for the year</b>	<b>1,720</b>	<b>9,539</b>	<b>11,259</b>	11,721
<b>Charity funds at end of year</b>	<b>87,706</b>	<b>15,531</b>	<b>103,237</b>	91,978

# Notes to the Financial Statements (continued)

## 17 Funds (continued)

The funds held by the Group at the balance sheet date are made up as follows:

	Subsidiaries €'000	Company €'000	Total 2022 €'000	Total 2021 €'000
Unrestricted funds	3,582	84,124	<b>87,706</b>	85,986
Restricted funds	7,294	8,237	<b>15,531</b>	5,992
<b>Total</b>	<b>10,876</b>	<b>92,361</b>	<b>103,237</b>	91,978

### (B) RECONCILIATION OF FUNDS - COMPANY

	Unrestricted funds €'000	Restricted funds €'000	Total 2022 €'000	Total 2021 €'000
<b>Total funds of the charity at beginning of year</b>	82,109	4,479	<b>86,588</b>	76,103
<b>Movement in funds</b>				
Net income for the year	1,586	3,838	<b>5,424</b>	10,109
Actuarial gain on staff retirement arrangements	349	-	<b>349</b>	376
Transfer between funds	80	(80)	-	-
<b>Net movement in funds for the year</b>	<b>2,015</b>	<b>3,758</b>	<b>5,773</b>	10,485
<b>Charity funds at end of year</b>	<b>84,124</b>	<b>8,237</b>	<b>92,361</b>	86,588

# Notes to the Financial Statements (continued)

## 17 Funds (continued)

### (C) MOVEMENTS IN FUNDS

The movements in funds classified in accordance with the Group accounting policies are as follows:

	Notes	Balance at January 1, 2022 €'000	Income €'000	Expenditure €'000	Other recognised gains and losses €'000	Exchange gains / (losses) €'000	Transfers €'000	Balance at December 31, 2022 €'000
<b>Restricted funds</b>								
Afghanistan		1,257	10,478	(10,513)	-	(23)	-	<b>1,199</b>
Bangladesh		159	13,338	(13,497)	-	-	-	-
Burkina Faso		-	864	(864)	-	-	-	-
Burundi & Rwanda		45	3,927	(3,924)	-	(2)	-	<b>46</b>
Central African Republic		121	5,764	(5,828)	-	(3)	-	<b>54</b>
Chad		29	5,761	(4,918)	-	2	-	<b>874</b>
Democratic People's Republic of Korea		-	88	(138)	-	-	50	-
Democratic Republic of Congo		893	15,220	(15,514)	-	(7)	-	<b>592</b>
Ethiopia		286	13,928	(14,006)	-	14	-	<b>222</b>
Haiti		32	4,074	(4,205)	-	2	97	-
Kenya		-	9,186	(9,106)	-	(3)	-	<b>77</b>
Lebanon		25	4,467	(4,703)	-	1	210	-
Liberia		37	3,683	(3,977)	-	(1)	287	<b>29</b>
Malawi		280	4,345	(4,599)	-	(31)	5	-
Nepal		4	-	-	-	-	-	<b>4</b>
Niger		70	6,869	(6,942)	-	3	-	-
Pakistan		589	11,467	(10,382)	-	(32)	-	<b>1,642</b>
Republic of Sudan		-	10,730	(10,730)	-	-	-	-
Sierra Leone		56	5,120	(5,169)	-	-	-	<b>7</b>
Somalia		394	23,921	(23,959)	-	(4)	-	<b>352</b>
South Sudan		480	21,895	(22,236)	-	24	-	<b>163</b>
Syria/Iraq		182	16,033	(16,084)	-	(2)	-	<b>129</b>
Turkey		-	3,810	(4,028)	-	-	236	<b>18</b>
Ukraine		-	14,724	(5,475)	-	(187)	-	<b>9,062</b>
Yemen		94	-	-	-	-	-	<b>94</b>
Other projects and funded HQ support costs		959	13,538	(12,561)	-	(4)	(965)	<b>967</b>
<b>Total restricted funds</b>	(i)	<b>5,992</b>	<b>223,230</b>	<b>(213,358)</b>	-	<b>(253)</b>	<b>(80)</b>	<b>15,531</b>
<b>Unrestricted funds</b>								
General funds	(ii)	972	26,928	(25,392)	349	(245)	(2,180)	<b>432</b>
Designated funds:	(iii)							
Planned budget deficit		1,064	-	-	-	-	337	<b>1,401</b>
Fixed assets		17,498	-	-	-	-	2,646	<b>20,144</b>
Programme continuity fund		42,439	-	-	-	-	716	<b>43,155</b>
Potential loss of assets fund		500	-	-	-	-	-	<b>500</b>
Strategic investment fund		23,513	-	-	-	-	(1,439)	<b>22,074</b>
<b>Total unrestricted funds</b>		<b>85,986</b>	<b>26,928</b>	<b>(25,392)</b>	<b>349</b>	<b>(245)</b>	<b>80</b>	<b>87,706</b>
<b>Total funds</b>	(iv)	<b>91,978</b>	<b>250,158</b>	<b>(238,750)</b>	<b>349</b>	<b>(498)</b>	-	<b>103,237</b>

# Notes to the Financial Statements (continued)

## 17 Funds (continued)

### (C) MOVEMENTS IN FUNDS (continued)

The funds are managed in accordance with the organisational reserves policy and the Board reviews the level of reserves held annually. The funds carried forward at December 31, 2022 are:

#### Restricted funds

- (i) Restricted funds represent income received that can only be used for particular purposes specified by donors. Such purposes are within the overall aims of the Group. It is the Group's policy to fully apply such funds for the purposes for which they were donated as quickly as possible.

#### Unrestricted funds

- (ii) General unrestricted funds are for use at the discretion of the Board in furtherance of the objectives of the Group.
- (iii) Designated funds represent amounts that the Group has, at its discretion, set aside for specific purposes, which would otherwise form part of the general funds of the Group. At the end of 2022, funds had been designated for specific purposes as follows:
- To cover the planned 2023 budget deficit (€1.4 million).
  - To recognise that a portion of reserves is invested in fixed assets and is not therefore available for other purposes (€20.1 million)
  - To ensure the continuity of operations (€43.2 million).
  - To cover the risk of holding assets in our overseas programmes (€0.5 million).
  - To finance investment in strategic projects e.g. amounts set aside to finance investment in new fundraising opportunities, to cover the cost of setting up in new countries and to finance other strategic programme and support objectives (€22.1 million).

The Group's policy is to only retain sufficient reserves to safeguard the continuity of its operations, thereby committing the maximum possible resources to its current programmes. The Board reviews the level of reserves held periodically. The last review was done in conjunction with the approval of the 2023 budget. At that time it was agreed that the restricted reserves should be utilised as soon as reasonably possible, and that expenditure plans would keep the Group's unrestricted reserves at an appropriate level.

### (IV) ANALYSIS OF NET ASSETS BETWEEN FUNDS

#### Analysis of Group net assets between funds

	Restricted Funds €'000	Unrestricted Funds €'000	Total Funds €'000
Fund balances at December 31, 2022 are represented by:			
Intangible assets	-	2,385	<b>2,385</b>
Tangible assets	-	15,028	<b>15,028</b>
Surplus on defined benefit pension scheme	-	3,309	<b>3,309</b>
Current assets	15,531	110,605	<b>126,136</b>
Current liabilities	-	(39,878)	<b>(39,878)</b>
Staff retirement liabilities	-	(3,743)	<b>(3,743)</b>
<b>Total</b>	<b>15,531</b>	<b>87,706</b>	<b>103,237</b>

# Notes to the Financial Statements (continued)

## 17 Funds (continued)

### (IV) ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

#### Analysis of Company net assets between funds

	Restricted Funds €'000	Unrestricted Funds €'000	Total Funds €'000
Fund balances at December 31, 2022 are represented by:			
Intangible assets	-	2,385	<b>2,385</b>
Tangible assets	-	14,762	<b>14,762</b>
Investments in subsidiaries	-	391	<b>391</b>
Surplus on defined benefit pension scheme	-	3,309	<b>3,309</b>
Current assets	8,237	102,746	<b>110,983</b>
Current liabilities	-	(35,726)	<b>(35,726)</b>
Staff retirement liabilities	-	(3,743)	<b>(3,743)</b>
<b>Total</b>	<b>8,237</b>	<b>84,124</b>	<b>92,361</b>

## 18 Analysis of Changes in Net Debt

	Opening balance 2022 €'000	Net cash flow 2022 €'000	Exchange rate movements 2022 €'000	Closing balance 2022 €'000
Cash at bank and in hand	81,549	(10,751)	(444)	<b>70,354</b>
<b>Cash and cash equivalents</b>	<b>81,549</b>	<b>(10,751)</b>	<b>(444)</b>	<b>70,354</b>

The Group had no bank loans or other borrowings at December 31, 2022 or December 31, 2021.

## 19 Subsidiaries

The parent company, Concern Worldwide, has a beneficial and controlling interest in the following subsidiaries:

- (a) Concern Worldwide (UK) is registered as a company limited by guarantee that does not have a share capital. The subsidiary's registered office is at Unit 13 & 14 Calico House, Clove Hitch Quay, Plantation Wharf, London. The wholly owned subsidiary commenced to trade on January 1, 2004. It operates in the United Kingdom and its main activities are to fundraise for and otherwise support the programmes of the Group. The net assets of Concern Worldwide (UK) at December 31, 2022 were €10.6 million (2021: €4.6 million). The net gain in funds for the year 2022 was €6.0 million (2021: €0.5 million).

Concern Worldwide (UK) has a 100% shareholding in Concern Worldwide (NI) which has its registered office at 47 Frederick Street, Belfast, Northern Ireland. Concern Worldwide (NI) operates in Northern Ireland to raise funds for the Group.

- (b) Concern Worldwide Korea Foundation ("Concern Korea") has a registered office at (04034) 5 fl, 12, Yanghwa-ro 11-gil, Mapo-gu, Seoul, Republic of Korea. Concern Korea was incorporated on July 22, 2015 and commenced operations on September 1, 2015. Its main activities are to fundraise for and otherwise support the overseas programmes of the Group. Concern Korea also aims to engage the public of Korea in a greater understanding of the issues facing the beneficiaries in the countries in which the Group operates. Concern Korea is recognised as a subsidiary on the basis that the Group can determine the composition of the board of directors. The net assets of Concern Korea at December 31, 2022 were €0.65 million (2021: €1.2 million). The net loss in funds for the year 2022 was €0.55 million (2021: net gain €0.43 million).

# Notes to the Financial Statements (continued)

## 19 Subsidiaries (continued)

- (c) Concern Charity Trading CLG is registered at 52-55 Camden Street, Dublin 2 as a company limited by guarantee and does not have any share capital. The wholly owned subsidiary, which was incorporated in 2000, is registered in the Republic of Ireland. The main role of Concern Charity Trading CLG is to support specific fundraising activities on behalf of its parent company. The net assets of Concern Charity Trading CLG at December 31, 2022 were nil (2021: nil). The net gain in funds for the year 2022 was nil (2021: Nil). The Company qualifies for the audit exemption as outlined under section 365(2) of the Companies Act 2014.

## 20 Commitments, Contingencies and Guarantees

- (i) The 2023 Annual Plan, which was approved by the Board on December 10, 2022, allows for overseas expenditure in 2023 of €180 million (2022 : €155m). Any increase over this amount requires the approval of the Board.

The Group is committed to assist certain overseas projects for periods in excess of one year. The Group has entered agreements with partner agencies to undertake overseas programme activities which commit it to expenditure of €11.5 million (2021: €6.3m) over the next two years. Any payment to be made under these agreements is contingent on the Group's receipt of funds from its institutional donors in accordance with funding agreements that have already been signed. Therefore the Group has not recognised a liability in respect of these commitments. All of the agreements require the partner to carry out specific activities and payments will only be made where those activities are satisfactorily completed.

- (ii) Total future lease payments under non-cancellable operating lease agreements at December 31, 2022 in respect of premises used by the Group and Company are as follows:

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Payable on leases in which the commitment expires within:				
One year	811	852	595	644
Two to five years	395	478	190	225
More than five years	-	2	-	-
<b>Total</b>	<b>1,206</b>	<b>1,332</b>	<b>785</b>	<b>869</b>

During the year €4.5 million (2021: €4.0 million) was recognised as an expense in the *Consolidated Statement of Financial Activities* in respect of operating leases.

The Group had no bank loans or other borrowings at December 31, 2022 or December 31, 2021.

- (iii) Future capital expenditure approved by the Board but not provided for in these financial statements is as follows:

	Group		Company	
	2022 €'000	2021 €'000	2022 €'000	2021 €'000
Authorised but not contracted	1,348	932	903	903
<b>Total</b>	<b>1,348</b>	<b>932</b>	<b>903</b>	<b>903</b>

# Notes to the Financial Statements (continued)

## 20 Commitments, Contingencies and Guarantees (continued)

(iv) During 2022 the Group was the lead agency in 27 consortia arrangements of non-governmental organisations (2021: 26), that were awarded grants and contracts from institutional co-funders to fund programme activities. The total value of these grants and contracts is €160.5 million (2021: €158.2 million). Of this amount, €79.9 million is expected to be spent by the Group (2021: €64.3 million) and the balance will be utilised by the other consortia members.

In 2022, expenditure on these grants and contracts totalled €57.7 million (2021: €34.8 million). Of this amount €24.9 million (2021: €16.3 million) was utilised by the Group and the remainder was utilised by the other consortia members.

The analysis of funds received on behalf of and paid to other consortia members during the year and held on the balance sheet at year end is outlined below:

	Opening balance	Funds received during the year	Funds transferred to partners	Closing balance
	2022 €'000	2022 €'000	2022 €'000	2022 €'000
Funds relating to consortia members	2,113	35,060	(33,169)	4,004

As the Group signed the agreements and contracts with the institutional co-funders, it has obligations in relation to monitoring and reporting the full expenditure of these grants, and these obligations remain until the projects have been concluded. The Group may also be liable for any disallowances by the donor that cannot be recovered from the other consortia members. No provision or disclosure has been made in these accounts for any such liabilities (for which the Group is jointly and severally liable), because the likelihood of them materialising is believed to be remote.

(v) At the year end, the Group had contingent liabilities mainly concerning employment related issues in a number of the countries of operation. The Group has not made a provision in the *Consolidated Statement of Financial Activities* for any amounts that may ultimately become payable, because it regards such payments as unlikely to be required.

## 21 Legal Status of Company

In accordance with section 1180 of the Companies Act, 2014, the Company is exempt from including the word 'limited' in its name. The Company is limited by guarantee and has no share capital. At December 31, 2022, there were 612 active members (2021: 627), whose guarantee is limited to €6.35 each.

As permitted by section 304 of the Companies Act, 2014, the Company has not presented its own statement of financial activities. As indicated in Note 17(b), the surplus of the Company after *Other recognised gains and losses* for the financial year was €5.8 million (2021: €10.5 million).



# Notes to the Financial Statements (continued)

## 22 Related Party Disclosures

The Company is availing of the exemption under FRS 102 (33.1A) Related Party Disclosures not to disclose details of transactions with companies within the Group. Note 6 details key management compensation and expenses paid to Board members.

Concern Worldwide (US) Inc. is a not-for-profit organisation registered in the United States of America and is an independent affiliate of the Group. Concern Worldwide (US) Inc. is governed by an independent board of directors which retains full control over the financial and operating policies of the company. The principal activity of Concern Worldwide (US) Inc. is supporting the Group's global humanitarian and development work by raising funds from the US Government, institutional donors and the general public, providing technical support and raising awareness in the United States of America. Concern Worldwide (US) Inc. has entered into separate agreements with the Group whereby it will provide sub-awards from these funds exclusively to the Group for the period that the agreements remain in force. The total amount of funding from Concern Worldwide (US) Inc. in 2022 was €54.7 million (2021: €48.8 million). These grants are accounted for in the same way as grants from governments and other institutional donors. There was an outstanding balance of €18.4 million (2021: €11.8 million) due from and €0.5 million (2021: €Nil) due to Concern Worldwide (US) Inc. at the balance sheet date. In addition, during the year, a grant of €Nil (2021: €0.4m) was paid to Concern Worldwide (US) Inc. in relation to the fundraising investment approved by the Board.

The Group is a member of the Disaster Emergency Committee (DEC), a UK based charity, and during the year paid a subscription to it of €0.035 million (2021: €0.035 million). Concern Worldwide (UK)'s Executive Director is a trustee of the DEC. The Group's income for the year included €11 million (2021: €0.7 million) from DEC appeals. There was an outstanding balance of €6.5 million (2021: €0.5 million) due from DEC at the balance sheet date.

The Group is also a member of Alliance2015 and in the year paid a subscription of €0.1 million (2021: €0.1 million). The Group's income for the current year includes €0.1m from Alliance2015 (2021: €Nil). There was an outstanding balance of €0.1 million (2021: €Nil) due from Alliance2015 at the balance sheet date.

During the year, the Group engaged in a joint arrangement with two other Alliance2015 members, Welthungerhilfe and Cesvi, whereby they pooled their resources and jointly implemented a programme in Ukraine. The Group's income and expenditure from that arrangement amounted to €7.2 million and €3.6 million respectively, and these amounts are included in the financial results for the year. The amount of €2.2 million (2021: €Nil), relating to the joint arrangement that is owed to Welthungerhilfe at year-end, is included in trade creditors and accruals in countries of operation (Note 14).

# Notes to the Financial Statements (continued)

## 23 Financial Risk Management

The Group's operations expose it to different financial risks that include credit risk, foreign exchange risk and liquidity risk. The Group has financial risk management policies in place, as approved by the Board, which seek to limit the impact of these risks on the performance of the Group. It is the aim of the Group to manage these risks in a non-speculative manner.

### (a) Credit risk

Credit risk arises where individuals or institutions are unable to pay amounts owed to the Group. The maximum exposure to credit risk is represented by the carrying amount of the financial assets in the balance sheet:

	2022	2021
	€'000	€'000
Financial assets of the Group:		
<i>Financial assets measured at amortised cost</i>		
Amounts due from governments and other institutional donors (i)	45,980	29,682
Cash at bank and in hand (ii)	70,354	81,549
Sundry debtors (iii)	8,802	5,726
<i>Financial assets measured at fair value</i>		
Short term investments	441	441
<b>Total</b>	<b>125,577</b>	<b>117,398</b>

Credit risk arises in the following forms:

- (i) The amounts due from governments and other institutional donors, as disclosed in Note 11, represent amounts owed to the Group for work that has been performed but for which the related funding has not been received by the year end. This is managed by the Group through ensuring that all agreements with these funders are supported by signed contracts and that all reporting and project related requirements are fulfilled to ensure receipt of funding. The Group also considers the credit risk of the funder prior to entering into contracts.

The collectability of outstanding receivable balances is closely monitored by reference to administrative and compliance requirements that are specific to each institutional donor. There is not a significant concentration of risk and the history of defaults is negligible.

- (ii) The financial institutions in which cash deposits and cash at bank are placed, could default on the amounts held. This is managed by the Group by ensuring that head office cash deposits and cash at bank are invested with institutions that have a satisfactory credit rating as approved by the Board. A satisfactory rating is deemed to be a long term credit rating of at least A3 and a short term credit rating of at least P2 with Moody's Ratings of financial institutions, unless otherwise specifically approved. The Group also has policies in place to limit the concentration of cash deposits and cash at bank with any one financial institution. Transfers of cash to overseas branches are made on a needs basis and balances are closely monitored.
- (iii) Sundry debtors includes debtors and other debtors, as disclosed in Note 11, but excludes prepayments. The Group has detailed procedures for monitoring and managing the credit risk related to other receivables.

# Notes to the Financial Statements (continued)

## 23 Financial Risk Management (continued)

### (b) Foreign exchange risk

Foreign exchange risk is the risk that the Group's operations or its investments will be affected by fluctuations in exchange rates. This arises in two ways:

1. Most of the Group's income is received in Euro, Sterling and US Dollars while its costs, particularly its overseas costs, are denominated in a range of currencies. Fluctuations in the value of Euro, Sterling and US Dollars could therefore have a significant effect on the Group's ability to deliver its planned programme of work.
2. Assets and liabilities of the Group that arise in currencies other than Euro may, as a result of exchange fluctuations, not achieve the value attributed in the Group balance sheet.

These currency risks are monitored on an ongoing basis and are managed by the regular review of exchange rates in order to ensure that the planned programme of work remains affordable.

The Group's main exposures to foreign exchange risk at the balance sheet date relate to its US Dollar denominated net assets of \$24.3 million and its sterling denominated net assets of £17.2 million. Based on these net positions at December 31, 2022 a weakening of 10% of the US Dollar and Sterling against the Euro would have decreased the net income of the Group for the financial year by €3.8 million. A strengthening of 10% of these currencies against the Euro would have increased the net income of the Group for the financial year by €4.7 million.

The Group manages this risk through the ongoing matching of foreign currency assets and liabilities.

### (c) Liquidity risk

Liquidity risk is the risk that the Group will be unable to meet financial obligations as they fall due from cash flows generated by its activities. This risk can arise from mismatches in the timing of cash flows relating to assets and liabilities.

The following table reflects the contractual financial liabilities of the Group:

	Carrying amount €'000	Contractual cash flows €'000	< 6 Months €'000	6 - 12 Months €'000	2- 3 Years €'000	> 3 Years €'000
Trade creditors and accruals	17,165	17,165	17,165	-	-	-
<b>Total 2022</b>	<b>17,165</b>	<b>17,165</b>	<b>17,165</b>	-	-	-
<b>Total 2021</b>	15,712	15,712	15,712	-	-	-

Accruals of €0.2 million (2021: €0.2 million) which are not contractual financial liabilities are not included in the above table.

The Group's liquidity is managed by ensuring that sufficient cash and deposits are held on short notice and by retaining sufficient reserves to cover short term fluctuations in income.

## 24 Post Balance Sheet Events

There have been no events subsequent to the year end that require any adjustment to, or additional disclosure in, the 2022 financial statements.

## 25 Approval of Financial Statements

These financial statements were approved by the Board on April 22, 2023.

# Appendix 1

(not forming part of the Financial Statements)

## Five Year Summary of Consolidated Statement of Financial Activities

	2022	2021	2020	2019	2018
	€'000	€'000	€'000	€'000	€'000
<b>Income</b>					
Donations and legacies	53,923	41,620	39,379	37,678	34,881
Irish Government	32,328	28,647	27,009	27,468	26,579
Concern Worldwide (US) Inc.(including US Government)	54,677	48,838	37,142	35,392	25,899
European Union	45,430	48,068	36,397	24,058	24,347
UK Government	14,251	16,117	27,679	20,390	16,354
Other institutional funding	36,198	27,585	30,212	31,342	23,564
Donated commodities	12,131	16,615	11,698	12,383	10,521
Trading, investment and other income	1,220	863	924	770	1,364
<b>Total Income</b>	<b>250,158</b>	<b>228,353</b>	<b>210,440</b>	<b>189,481</b>	<b>163,509</b>
<b>Expenditure</b>					
Afghanistan	10,495	4,477	3,845	3,576	3,579
Bangladesh	13,882	11,128	11,577	8,913	6,544
Burkina Faso	945	719	54	-	-
Burundi & Rwanda	3,966	4,569	4,586	4,783	3,311
Central African Republic	5,778	4,389	4,915	4,177	3,555
Chad	5,178	5,765	3,781	2,932	2,384
Democratic People's Republic of Korea	138	201	1,251	2,249	1,466
Democratic Republic of Congo	15,482	15,263	12,772	10,694	7,319
Ethiopia	13,966	15,352	12,877	11,634	11,584
Haiti	4,703	3,910	2,470	1,943	1,670
Kenya	9,235	5,473	8,422	5,807	5,108
Lebanon	4,744	4,251	3,377	5,449	6,433
Liberia	3,997	3,205	2,314	2,149	1,995
Malawi	4,599	4,221	6,794	7,148	4,336
Mozambique	-	-	113	1,044	115
Niger	7,325	6,797	4,933	4,807	4,321
Pakistan	10,817	5,725	7,934	8,110	4,613
Republic of Sudan	11,048	8,765	6,293	6,208	5,409
Sierra Leone	5,154	5,204	5,384	4,333	3,461
Somalia	23,805	17,841	20,174	14,471	16,539
South Sudan	22,390	21,809	19,113	20,461	19,903
Syria/Iraq	16,083	24,216	17,348	18,393	13,244
Turkey	4,045	14,247	11,088	5,692	3,958
Ukraine	5,121	-	-	-	-
Yemen	-	6	61	17	534
Other countries & projects	190	170	82	235	2,152
Overseas support costs	12,499	8,421	10,553	8,059	7,666
Governance costs	1,204	1,016	1,097	952	858
Development education & advocacy	5,517	4,635	4,454	4,160	3,892
<b>Total cost of charitable activities</b>	<b>222,306</b>	<b>201,775</b>	<b>187,662</b>	<b>168,396</b>	<b>145,949</b>
<b>Raising funds</b>	<b>16,444</b>	<b>15,537</b>	<b>15,057</b>	<b>15,360</b>	<b>13,862</b>
<b>Total expenditure</b>	<b>238,750</b>	<b>217,312</b>	<b>202,719</b>	<b>183,756</b>	<b>159,811</b>
<b>Net income for the year</b>	<b>11,408</b>	<b>11,041</b>	<b>7,721</b>	<b>5,725</b>	<b>3,698</b>

## Appendix 2

(not forming part of the Financial Statements)

### Grants funded by Irish Aid, Department of Foreign Affairs

#### A. THE PROGRAMME II, HUMANITARIAN PROGRAMME PLAN AND EMERGENCY RESPONSE FUND GRANTS

##### (i) Grant Utilisation in 2022

	Programme II	Humanitarian Programme Plan	Emergency Response Fund Scheme	Total
	2022	2022	2022	2022
	€'000	€'000	€'000	€'000
Direct programme activities	21,142	3,897	1,205	<b>26,244</b>
Disposal of assets and other income*	228	-	-	<b>228</b>
<b>Total direct programme activities</b>	<b>21,370</b>	<b>3,897</b>	<b>1,205</b>	<b>26,472</b>
Programme quality	1,437	266	-	<b>1,703</b>
<b>Total charitable activity/service provision</b>	<b>22,807</b>	<b>4,163</b>	<b>1,205</b>	<b>28,175</b>
Pay and general administration	1,437	265	125	<b>1,827</b>
<b>Total</b>	<b>24,244</b>	<b>4,428</b>	<b>1,330</b>	<b>30,002</b>

\*This arose as follows: Concern Malawi - sale of assets: €31,895; Burundi - VAT refund €5,853 and Sierra Leone - provision release €190,416

##### (ii) Details of the direct programme activities on the Programme II grant are as follows:

Programme Outcomes	2022 €'000
Assets and return on assets	10,087
Inequality	2,976
Risk and vulnerability	7,702
Active citizenship	385
Public engagement	220
<b>Total direct programme expenditure</b>	<b>21,370</b>

## Appendix 2 (continued)

(not forming part of the Financial Statements)

### Grants funded by Irish Aid, Department of Foreign Affairs (continued)

#### A. THE PROGRAMME II, HUMANITARIAN PROGRAMME PLAN AND EMERGENCY RESPONSE FUND GRANTS (continued)

(iii) Details of the direct programme expenditure by country/sector are as follows:

Expenditure by Country	Programme II	Humanitarian Programme Plan	Emergency Response Fund Scheme	Total
	2022 €'000	2022 €'000	2022 €'000	2022 €'000
Afghanistan	1,000	359	-	<b>1,359</b>
Bangladesh	1,494	-	141	<b>1,635</b>
Burkina Faso	-	-	142	<b>142</b>
Burundi & Rwanda	1,971	-	-	<b>1,971</b>
Chad	1,318	402	-	<b>1,720</b>
Central African Republic	1,443	445	-	<b>1,888</b>
Democratic People's Republic of Korea	-	-	-	-
Democratic Republic of Congo	1,098	488	-	<b>1,586</b>
Ethiopia	1,032	445	102	<b>1,579</b>
Haiti	1,245	-	-	<b>1,245</b>
Lebanon	-	558	-	<b>558</b>
Liberia	1,536	-	-	<b>1,536</b>
Malawi	2,040	-	-	<b>2,040</b>
Niger	1,189	-	-	<b>1,189</b>
Pakistan	-	-	142	<b>142</b>
Republic of Sudan	1,255	-	123	<b>1,378</b>
Sierra Leone	1,699	-	85	<b>1,784</b>
Somalia	1,371	445	385	<b>2,201</b>
Syria/Iraq	-	310	-	<b>310</b>
Republic of South Sudan	1,074	445	85	<b>1,604</b>
Active Citizenship	385	-	-	<b>385</b>
Public Engagement	220	-	-	<b>220</b>
<b>Total direct programme expenditure</b>	<b>21,370</b>	<b>3,897</b>	<b>1,205</b>	<b>26,472</b>

The Irish Aid Programme II and Humanitarian Programme Plan grants were utilised during the period January 01, 2022 to December 31, 2022. The Emergency Response Fund Scheme grants were utilised during the following periods; Bangladesh July 1, 2022 to September 30, 2022; Burkina Faso May 15, 2022 to August 31, 2022; Ethiopia June 1, 2022 to August 31, 2022; Pakistan September 5, 2022 to December 5, 2022; Republic of Sudan June 1, 2022 to November 30, 2022; Sierra Leone May 12, 2022 to August 19, 2022; South Sudan October 1, 2022 to December 31, 2022. Somalia utilised three Emergency Response Fund Scheme grants, as follows: April 1, 2022 to June 30, 2022; September 1, 2022 to November 30, 2022; December 1, 2022 to present, with a current grant end date of May 31, 2023.

All funds received from Irish Aid Programme II, Humanitarian Programme Plan and Emergency Response Fund Scheme were restricted for use in line with the terms agreed with Irish Aid, Department of Foreign Affairs.

## Appendix 2 (continued) (not forming part of the Financial Statements)

### Grants funded by Irish Aid, Department of Foreign Affairs (continued)

#### B. OTHER FUNDING FROM IRISH AID

In addition to the funding outlined above, a grant of €214,998 was received by Malawi in 2022, for the Renewable Energy for Sustainable Environmental Transformation (RESET) programme, covering the period July 27, 2022 to July 26, 2024. As at December 31, 2022, service provision/charitable expenditure costs under this grant amounted to €55,225 and pay and general administration costs amounted to €3,866. Malawi also received a grant of €170,000 in 2022 for the Malawi Irish Consortium on Gender Based Violence programme, covering the period November 29, 2022 to November 28, 2023. As at December 31, 2022, expenditure for this grant was € 2,316, all of which was allocated to service provision/charitable expenditure.

In Ethiopia, a grant in the amount of €650,000 was received in 2021, for a Multi-sectoral Response to the Humanitarian Crisis in Tigray and its bordering areas covering the period November 1, 2021 to September 30, 2022. As at December 31, 2022, the grant was fully spent, with €613,208 spent on service provision/charitable expenditure and €36,792 spent on pay and general administration costs. Ethiopia also received a grant in 2022, in the amount of €525,000 for the Emergency Multi- Sectoral Response to Conflict In Tigray/Amhara Region, covering the period November 1, 2022 to July 31, 2023. As at 31 December 2022, the amount of €47,347 was expensed to service provision/charitable expenditure and €2,841 was expensed to pay and general administration costs.

Sierra Leone received a grant for €100,000 in 2021, to respond to a fuel tank disaster in Wellington, Freetown, covering the period November 5, 2021 to February 28, 2022. As at December 31, 2022, the grant total expenditure was €99,864, with €94,211 spent on service provision/charitable expenditure, and €5,653 spent on pay and general administration costs.

Ukraine received a grant in the amount of €500,000 under the emergency response for people affected by the conflict. As at 31 December 2022, the grant was fully utilised, with €471,698 spent on service provision/charitable expenditure and €28,302 spent on pay and general administration costs.

A grant of €20,149 was received by Concern in 2022, by way of co-funding from Irish Aid towards an EU project, 1Planet4All, covering the period February 1, 2022 to January 31, 2023. As at December 31, 2022, the full grant was utilised, all of which was spent on service provision/charitable expenditure. Funds received for the grants were restricted for use in line with the terms agreed with Irish Aid, Department of Foreign Affairs and Trade.

In addition to the above, (which represents funding received directly from Irish Aid), Concern also received indirect Irish Aid funding via partner contracts during the year.

#### C. ANALYSIS OF MOVEMENT IN IRISH AID ACCRUED AND DEFERRED INCOME RELATED TO ALL GRANTS FOR THE YEAR ENDED DECEMBER 31, 2022

	Opening balance 2022 €'000	Cash received 2022 €'000	Income earned 2022 €'000	Closing balance 2022 €'000
Programme II	58	24,186	(24,244)	-
Humanitarian Programme Plan	-	4,428	(4,428)	-
Emergency Response Fund Scheme	-	2,232	(1,330)	902
<b>Sub total</b>	<b>58</b>	<b>30,846</b>	<b>(30,002)</b>	<b>902</b>
Other	635	1,999	(2,326)	308
<b>Total</b>	<b>693</b>	<b>32,845</b>	<b>(32,328)</b>	<b>1,210</b>

Concern Worldwide was compliant with Irish Government Circulars relevant to the above noted grants during the year to the best of our knowledge, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

# Appendix 3

(not forming part of the Financial Statements)

## Grants to Partner Agencies

The top 50 grant recipients in 2022 are listed below:

	Name of partner agency	Country	No. of grants	2022 €'000
1	Lifeline Gedo	Somalia	13	1,949
2	Thardeep Rural Development Programme (TRDP)	Pakistan	6	1,524
3	ACTED	Ukraine	1	1,500
4	Pastoralist Community Initiatives Development and Assistance (PACIDA)	Kenya	2	1,369
5	Shabelle Community Development Organization (SHACDO)	Somalia	11	885
6	Kurds (Kurdistan Reconstruction And Development Society)	Syria-Iraq	3	872
7	Jagrata Juba Shangha (JJS)	Bangladesh	1	787
8	Initiative for Development and Empowerment Axis (IDEA)	Pakistan	3	693
9	Bright Star Development Society Balochistan (BSDSB)	Pakistan	3	617
10	Eco-Social Development Organization (ESDO)	Bangladesh	1	616
11	People's Primary Healthcare Initiative Sindh (PPHI)	Pakistan	5	539
12	Water Environment and Sanitation Society (WESS)	Pakistan	2	517
13	Lodhran Pilot Project (LPP)	Pakistan	4	514
14	Social Assistance and Rehabilitation for the Physically Vulnerable (SARPV)	Bangladesh	4	505
15	Association pour la Promotion des Libertés Fondamentales au Tchad (APLFT)	Chad	1	463
16	Youth Link	Somalia	7	463
17	Sajida Foundation (SF)	Bangladesh	1	447
18	Muslim Aid Pakistan (MAP)	Pakistan	2	436
19	Bunyan Genclik Ve Kalkinma Dernegi	Turkey	3	415
20	SUKAAR Foundation	Pakistan	4	395
21	Shushilan	Bangladesh	1	386
22	SAWA Sudan for development and Humanitarian Aid	Rep Sudan	14	384
23	Sami Foundation	Pakistan	3	374
24	Participatory Village Development Programme (PVDP)	Pakistan	1	373
25	Sindh Rural Partners Organization (SRPO)	Pakistan	1	372
26	Nile Hope	South Sudan	2	372
27	Balochistan Rural Development Society (BRDS)	Pakistan	1	367
28	Malatya-Suriyelilerle Dayanisma Ve Egitim Dernegi	Turkey	2	355
29	Eagles Relief & Development Programme	Malawi	3	350
30	New Way Social and Development Organization	Afghanistan	2	350
31	Gokkusagi Egitim Kultur Ve Yardimlasma Dernegi	Turkey	2	297
32	Coalition for Humanity	South Sudan	2	291
33	Society for Empowering Human Resource (SEHER)	Pakistan	1	273
34	Helvetas	Ethiopia	1	272
35	HelpAge International (HAI)	Pakistan	1	270
36	Social & Economic Enhancement Programme (SEEP)	Bangladesh	1	236
37	Sustainable Approaches for Community Empowerment (SAPCONE)	Kenya	2	235
38	National Rural Support Programme (NRSP)	Pakistan	1	235
39	American University of Beirut	Lebanon	1	229
40	Friends in Village Development Bangladesh (FIVDB)	Bangladesh	1	224
41	Indus Resource Centre (IRC)	Pakistan	1	221
42	Fast Rural Development Program (FRDP)	Pakistan	1	209
43	Trust for Voluntary Organizations (TVO)	Pakistan	1	207
44	Action For Humanity	Turkey	2	204
45	Lakou Lape	Haiti	2	204
46	Taraqee Foundation (TF)	Pakistan	1	195
47	Research and Development Foundation (RDF)	Pakistan	1	186
48	Mojaz Foundation (MF)	Pakistan	1	185
49	Society for Mobilization Advocacy and Justice (SMAAJ)	Pakistan	1	170
50	Minister of HealthLAC (MOH)	Chad	2	165
	<b>Subtotal</b>			<b>23,697</b>
51	Other partners			2,458
	<b>TOTAL</b>			<b>26,155</b>



## Appendix 4

(not forming part of the Financial Statements)

### Income earned in 2022 on grants funded by European Union\*

\* Excluding grants funded by the Directorate-General for European Civil Protection and Humanitarian Aid Operations (ECHO)

Country	EU Programme	Project Name	Income Earned 2022 €'000
Somalia	EU Trust Fund	Social transfers to vulnerable Somali people (SAGAL)	2,835
Rep of Sudan	EU Trust Fund	Humanitarian Development Nexus: Building Resilient Communities in West Kordofan (BRICK)	1,737
Malawi	Development Cooperation Instrument	Raising Assets and Income for a Sustainable Environment in Malawi (RAISE), (ProAct'19)	1,680
Afghanistan	Development Cooperation Instrument	Advancing Women-led Agro Businesses to Reach Economic Empowerment (AWARE)	1,377
Bangladesh	Development Cooperation Instrument	Collective Responsibility Action and Accountability for Improved Nutrition (CRAINN)	1,178
Central African Republic	EU Trust Fund	I LA TENE TI TO NA MBONGO - Tous ensemble pour le sud-est' - Programme de relèvement socioéconomique dans la zone sud-est de la RCA (RELSUDE)	1,108
Chad	EU Trust Fund	Programme de développement inclusif des zones d'accueil – zone Sud (DIZA Est)	990
Liberia	European Development Fund	EU Liberia Agriculture Programme (EULAP)	752
Burundi	Development Cooperation Instrument	Inkingi Z'amahoro Mw'Iterambere- Insertion socio-économique des jeunes pour la paix et le développement	354
Ireland	Development Cooperation Instrument	1Planet4All - Empowering youth, living EU values, tackling climate change	183
Pakistan	Development Cooperation Instrument	CSOs Building Resilience through Improved Delivery, Governance and Empowerment Programme	157
Burundi	European Development Fund	Measure of Support to the Resilience of the Populations of Burundi	156
Niger	EU Trust Fund	Projet intégré d'appui à la résilience des populations vulnérables réfugiées, déplacées, retournées et hôtes de la région de Diffa, Niger	96
Pakistan	Development Cooperation Instrument	Programme for Improved Nutrition in Sindh (PINS) Nutrition Specific ER-2	66
Democratic People's Republic of Korea	Development Cooperation Instrument	Scaling up sustainable technologies for action on improved nutrition (SUSTAIN)	59
Central African Republic	EU Trust Fund	Integrated Support to Agropastoralist for Livelihoods and Markets	19
Democratic People's Republic of Korea	Development Cooperation Instrument	Promoting the Goal of Resilience through integrated Livelihoods, WASH, and DRR (PROGRESS)	9
Kenya	European Development Fund	Covid-19: Enhanced Preparedness and Action: Social safety nets for vulnerable households living in informal settlements in Nairobi, Kenya	5
Somalia	EU Trust Fund	Enhancing Integration of Displacement Affected Communities in Somalia (EIDACS)	2
Bangladesh	Development Cooperation Instrument	Promoting Sustainable Health and nutrition Opportunities for Marginalized urban extreme poor Population (PROSHOMON) in Bangladesh.	2
Somalia	EU Trust Fund	Wadajir - Ensuring Durable Solutions for Reintegration in Somaliland	(16)
Niger	Development Cooperation Instrument	Projet d'Appui à la Fortification Alimentaire au Niger (PAFAN)	(17)
Turkey	EU Trust Fund	Building Tomorrow	(28)
South Sudan	Civil Society Organisations and Local Authorities Thematic Programme	Strengthening Civil Society and NGOs as actors of development and good governance in South Sudan	(79)
			<b>12,625</b>

