

Concern Worldwide



# ANNUAL REPORT & FINANCIAL STATEMENTS 2021





**Democratic Republic of Congo**  
Apoline Niyosenge shows her  
clean hands after washing them  
with the soap she got in a kit from  
Concern. **Photo:** Pamela Tulizo/  
Panos/Concern Worldwide



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# WHO WE ARE AND WHAT WE DO

**Joli Kabange,**  
**Democratic Republic of Congo**

Jolie and her family received  
food kits and seeds through  
the Food for Peace programme.

**Photo:** Hugh Kinsella Cunningham /  
Concern Worldwide





## Our Identity – Who We Are

**Concern Worldwide (Concern) 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

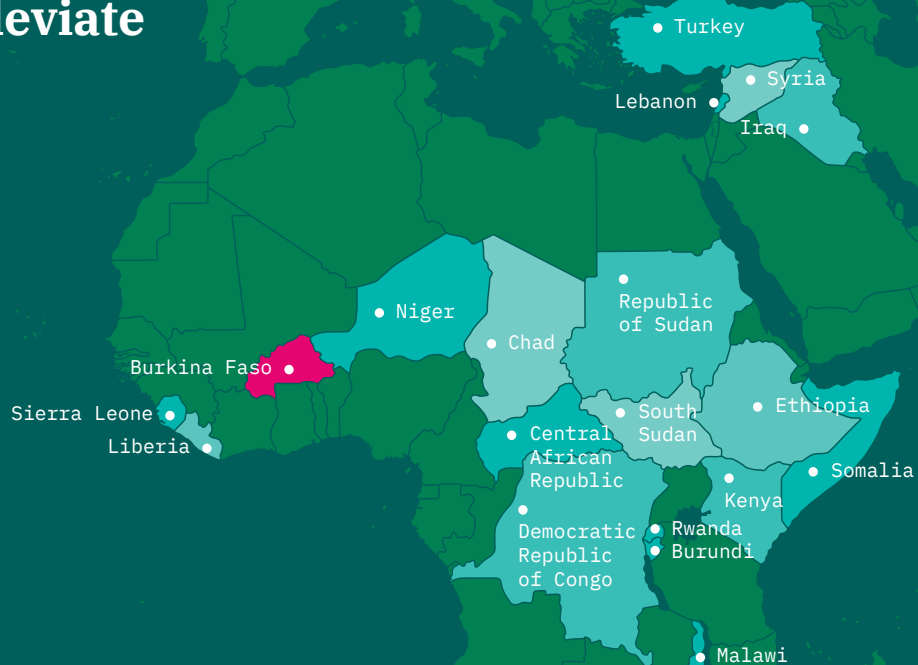
**These are built on our history and the voluntary, compassionate commitment of Concern's founders:**

- 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.

# WHERE WE WORK

**In 2021, Concern worked in 24 countries to alleviate poverty and hunger.**

Haiti



## Income (€'000)



■ **74.1%**  
Grants from  
Governments and  
Other Institutional  
donors (€169,254)

■ **7.3%**  
Donated  
Commodities  
(€16,615)

■ **18.2%**  
Donations and  
Legacies (€41,620)

■ **0.4%**  
Other Income  
(€864)





39m

People helped



24

Countries

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  
Turkey



228m

Total income



217m

Total expenditure

## Expenditure (€'000)



■ 90.3%  
Overseas  
Relief and  
Development  
(€196,124)

■ 7.1%  
Fundraising (€15,537)

■ 2.1%  
Development,  
Education  
and Advocacy  
(€4,635)

■ 0.5%  
Governance (€1,016)

# MESSAGE FROM THE CHAIR, JOHN TREACY

**This year I will step down as Chair of Concern's Board. It has been an exceptional honour for me to serve as Chair for these past few years.**

During this time, the world has gone through a period of turmoil, the likes of which most of us have never seen. Even before the onset of the COVID-19 pandemic, just over two years ago, there was an exceptionally high humanitarian caseload, with hunger rising and poverty deepening in many areas of the world. The pandemic accelerated these challenging trends and dragged millions more people into struggle and destitution in a very short space of time.

It is a testament to the commitment of Concern staff that more people than ever were reached during this time, including through programmes that were entirely new endeavours for Concern. Just as Concern staff undertook challenging new programmes during the Ebola epidemic in West Africa eight years ago, a large variety of COVID-19 response and prevention programming was implemented by staff, ensuring that millions of people were reached during the most difficult period of the pandemic.

I want to pay tribute to all of those staff, to the communities they worked with, and also to the Concern Board. It is never an easy task to oversee the scale up of programming, but there is an added layer of complexity in times of remote working. Board members were consistently willing to adapt and

bring the type of diligence, informed analysis, and goodwill that allows us to maintain the highest standards of accountability to donors, staff, partners and most of all, the communities with which Concern works.

Like everyone else, I hope that we can comprehensively return to some sense of normal this year, but we also know that in many parts of the world, including many of the countries where Concern works, the pandemic remains an extreme threat. At the time of writing, the invasion of Ukraine has already resulted in the greatest humanitarian crisis in Europe this century. It is clear that the work of Concern will continue to be needed very urgently throughout the coming years.

As I step down as Chair of Concern, I know that my successor will have the privilege to work with a phenomenal Board, and I want to thank them, all the staff around the world and Concern's remarkable network of supporters, for being there for others during exceptionally difficult times.



**John Treacy**  
Chair  
Concern Worldwide



# MESSAGE FROM THE CHIEF EXECUTIVE OFFICER, DOMINIC MACSORLEY

## **Concern's five-year strategic plan, which was launched in 2021, emphasised the need to be continuously agile in what has become a time of protracted instability.**

Responding to the deepening effects of conflict and the climate crisis, alongside a devastating pandemic and unprecedented levels of hunger means that Concern has to continuously strive to do more, to support more people and communities with the assistance that they require.

In 2021, with the generous support of the public and our donors, we reached over 39 million people across 24 countries. We know that doing more is not enough, we have to ensure that we do it responsibly, sustainably and accountably. That outlook has guided us through countless crises over the years and has afforded Concern a leading reputation in the delivery of quality, effective, inclusive programming.

Comprehensive accountability is assured through mechanisms such as the Core Humanitarian Standard which independently audits our work, ensuring that our work meets the highest standards and that it is accountable to communities and people affected by crisis.

Coupled with additional measures, such as our expanded Safeguarding Unit, these mechanisms not only strengthen the impact of our programming, but also the safety and protection of all.

We live in a time of increasing global fragility. The climate crisis is deepening, and its effect is already lethally

evident in many of the world's poorest communities; the pandemic lingers on, with a ferocious residual economic effect, while conflict and displacement continues to surge to levels not seen since the Second World War.

At the time of writing, Concern is responding to the humanitarian crisis for the people of Ukraine, a crisis that is deepening the global food security crisis that already exists across many of the countries where Concern is working.

Millions of lives are deeply impacted across Afghanistan, South Sudan, Ethiopia, to name but a few and Concern's more than 4,400 staff are on the ground working across 24 countries to support communities in crisis and prevent rising levels of hunger and suffering.

The 2021 Global Hunger Index, published with our Alliance2015 partner, Welthungerhilfe, focussed on the impact of conflict and hunger, bringing together diplomats from UN and EU Member States to reinforce the need for greater political will to act to prevent famine and provide adequate funding in the early stages of a crisis. At the same time, we launched 'Nothing Kills Like Hunger' – an integrated campaign to engage the public in efforts to end conflict-driven hunger.

The humanitarian challenges and the threats to development are undoubtedly formidable, but what this

annual report shows is an organisation that is agile and responding to those challenges in an effective way, continually adapting our programming and scaling up successes.

This report contains vital examples of the transformative effect of our work, and we need these stories to remind ourselves of the ability to affect positive change- to impact on the lives of people when they need it most, to support them as they navigate through the greatest challenges of their own lives.

The annual report is not just an essential part of ensuring transparency in our work, it is a vital document in communicating our impact.

Finally, let me thank everyone who supports our work and pay tribute to all who work with Concern around the world. A special word of appreciation to over 1,500 volunteers who assist us with a host of activities including adjudicating school debates, helping in our offices, lending a hand at public events and supporting our fundraising efforts.



**Dominic MacSorley**  
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, 2021.

**Fanta Oumara, Niger**

Fanta recently moved to  
Diffa with her five children.  
Concern is part of a team  
that implements short term  
humanitarian responses in  
the Diffa region of Niger,  
to respond to the influx of  
internally displaced people.

**Photo:** Ollivier Girard/  
Concern Worldwide



**Dr. Hudaalrahman Al-Mufti, Iraq**  
Concern provided Personal Protective Equipment (PPE) to the Primary Health Care Centre in Kabarto Camp 1 to help protect staff from COVID-19.  
**Photo:** Concern Worldwide/  
George Henton



# STRATEGIC REPORT

## REACHING THE FURTHEST BEHIND FIRST

### Our Five-Year Goals and Objectives

Our strategic plan runs from 2021 - 2025 and commits the organisation to making progress on four key goals. The plan acknowledges that we have much deeper goals and targets and that we report on our programmes separately. The section below reports against the Organisational Strategic Plan targets and we supplement these with some topline Key Performance Indicators from our annual programme progress report.

Some of our main achievements in 2021 in relation to each goal are detailed below.

Overall, given the ongoing global challenges, we believe that we made strong progress during 2021 and that delivery of objectives is broadly on track.

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#### Goal 1

Reaching the Furthest Behind First

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#### Goal 2

Driving Urgent Action on Hunger, Conflict and the Climate Crisis

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#### Goal 3

Galvanising Global Support Across Every Generation to End Extreme Poverty

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#### Goal 4

Being a Diverse, Inclusive and People-Focused Organisation

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# OUR FIVE-YEAR GOALS

(and related strategic objectives)

## GOAL 1:

### REACHING THE FURTHEST BEHIND FIRST



#### Some of our activities 2021

1 To achieve greater impact on hunger and extreme poverty globally with particular focus on fragile and conflict-affected contexts.	<ul style="list-style-type: none"> <li>→ Reached approximately 39 million people in total through our programmes, 21.2 million from longer-term interventions and 17.8 million from emergency responses.</li> <li>→ Set up operations in Burkina Faso in 2021 to increase the number of countries we work in to 24.</li> <li>→ Carried out work in 158 locations, mostly at district level across the 24 countries.</li> <li>→ Responded to 66 emergencies across 23 countries, reaching 17.8 million people affected by crisis and in humanitarian need.</li> </ul>
2 To strengthen community resilience to future emergencies and respond rapidly to people affected by humanitarian crises.	<ul style="list-style-type: none"> <li>→ 14 countries have reported on critical actions for emergency preparedness and of these five have been quality assured, with corrective actions highlighted in relation to prioritization, focus and enhancement in relation to contingency planning and scale up.</li> <li>→ In relation to building stronger resilience through emergency response, the approach taken for this is to work with the three Lines of Defence which is used as a pilot to action this system. The three lines are community-centred Disaster Risk Reduction (DRR); Anticipatory Action to prevent a worsening crisis; and Surge/Rapid response. Presently work is underway to set this system up in South Sudan, Republic of Sudan, Ethiopia and Niger. Through the PEER review process, efforts are being made to strengthen the scenario planning and contingency planning approach for country programmes to identify potential crisis earlier and build effective prevention systems. The focus on future risk is embedded in the Flood Resilience work that is ongoing in Bangladesh, South Sudan, Kenya and Malawi. Learning from the resilience building efforts for flood risk and the anticipatory action will inform further DRR and PEER reviews to strengthen resilience to future emergencies.</li> </ul>
3. To enhance our commitment to quality programming, learning and accountability.	<ul style="list-style-type: none"> <li>→ 16 country strategic plans based on up-to-date contextual analysis being finalised. Seven will be completed in 2022 and scenario planning taking place in Burkina Faso.</li> <li>→ 85% of evaluated programmes indicate satisfactory or greater ratings (scored against DAC criteria and scoring scales).*</li> <li>→ 60% of planned evaluations completed. 22% were postponed to 2022; the rest were cancelled due to a range of factors.</li> </ul>

\* 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.

<b>Programme Progress Report</b>	<b>Progress Against Standard Indicators (KPIs)</b>
<b>Nutrition:</b>	<ul style="list-style-type: none"> <li>→ Child minimum diet diversity: In 2021, results for this indicator showed a variable picture across the four countries using it due to complex contextual issues.</li> <li>→ Minimum acceptable diet: This indicator was used in four countries, three of whom showed progress.</li> <li>→ Exclusive breastfeeding: During 2021 there were very positive results found between baseline and endline for this indicator.</li> </ul>
<b>Water, Sanitation and Health (WASH):</b>	<ul style="list-style-type: none"> <li>→ Household access to improved reliable drinking water source all year round: In six out of seven countries using this indicator, improvements were found.</li> <li>→ Percentage of respondents who know at least three of the main critical moments for handwashing: Of the nine countries using this indicator, eight showed an increase.</li> </ul>
<b>Livelihoods:</b>	<ul style="list-style-type: none"> <li>→ Hunger Gap: In seven of nine countries, the situation improved between baseline and 2021.</li> <li>→ Household Dietary Diversity: In all five of the countries using this indicator improvements were seen between baseline and 2021.</li> <li>→ Household Asset Index: In all seven countries using this score, progress can be seen between 2017 and 2021, albeit not always in a linear manner.</li> <li>→ Material Deprivation Index: In all four countries using this, improvements have been seen from baseline to endline.</li> </ul>
<b>Education:</b>	<ul style="list-style-type: none"> <li>→ Benchmark of Correct Words Per Minute (cwpm) of 45 - 60: In Afghanistan: 30% of children reached the minimum benchmark of 45 cwpm after three years of education or equivalent, down from 42% in 2020 and 53% pre-COVID-19, reflecting disruption to education. Despite this, girls saw an increase in learning outcomes, with the percentage of girls reaching the benchmark increasing from 28% in 2020 to 30% in 2021. In Sierra Leone, the percentage of children reaching the benchmark remained consistent at 7.7%, but the median cwpm score increased from 15 in 2020 to 27 in 2021. In Somalia, 59% of girls and 62% of boys reading at 60 cwpm in 2021, up from 44% of girls and 52% of boys in 2020.</li> </ul>
<b>Gender Equality:</b>	<ul style="list-style-type: none"> <li>→ Across 16 results frameworks, out of 32 specific indicators: Ten (31%) showed an improvement since 2020 and are on track; Eight (25%) have improved but are slightly off track; Five (16%) have not improved but remain on track; and Six (19%) have not improved and are off track.</li> </ul>
<b>Areas identified for improvement:</b>	<ul style="list-style-type: none"> <li>→ Identify and agree some new health activities if nutrition is to be better integrated in health systems.</li> <li>→ Produce clear guidance on how to design appropriate social and behaviour change strategies.</li> <li>→ Address other inequalities beyond gender, e.g. disabilities and minority ethnic groups.</li> <li>→ Continue to strengthen our work on partnership and address the reversal of recent progress.</li> <li>→ Weak progress on our strategy on violent conflict.</li> </ul>



# OUR FIVE-YEAR GOALS

(and related strategic objectives) continued



## GOAL 2:

DRIVING URGENT ACTION ON HUNGER,  
CONFLICT AND THE CLIMATE CRISIS

### Some of our activities 2021

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.

Produced several key publications/papers including:

- The Price of Inaction: How conflict, COVID-19 and climate have led to an unprecedented global food crisis.
- Global Hunger Index on Hunger and Food Systems in Conflict Settings.
- Briefing paper on anticipatory action used to influence climate and disaster planning conferences.

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.

Activities to influence policy:

- Convened, with Irish Aid support, a major conference: 'CMAM (Community Management of Acute Malnutrition) at 20', at which around 800 practitioners discussed a way forward to address wasting in children.
- Significant engagement in the UN Food Systems process at global and country levels.
- Significant engagement in the Nutrition For Growth Summit at which Concern made its own five year commitment on nutrition.
- Country offices input significantly at COP26 (on impacts of climate change) and in National Food Systems Dialogues.
- Input at a wide range of policy meetings at Ireland, UK, EU, US and country levels.

3. To use our global network to amplify the voices and experience of communities caught up in conflict, hunger and the climate crisis.

- Used the voices of affected populations in all of our publications of substance.

### GOAL 3:

## GALVANISING GLOBAL SUPPORT ACROSS EVERY GENERATION TO END EXTREME POVERTY



### Some of our activities 2021

- |  |  |
|--|--|
| <p>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.</p> | <ul style="list-style-type: none"><li>→ Launched 'Nothing Kills Like Hunger' – an integrated campaign to engage the public in efforts to end conflict-driven hunger.</li><li>→ Schools and youth programme active in 528 schools in 30 counties throughout Ireland.</li><li>→ 10,000 students engaged in our Debates competition and 'Let's Tackle' workshops.</li><li>→ Collaborated with final year students at TU College to develop an online game around development challenges.</li><li>→ Introduced the Concern Leadership Academy summer school.</li><li>→ Attracted 321,000 visits to our website in 2021.</li><li>→ Increased the number of followers on our social media channels to approximately 200,000.</li><li>→ Delivered seven Global Goals Business Conversations with 123 participants from the business sector.</li></ul> |
| <p>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.</p>         | <ul style="list-style-type: none"><li>→ Secured 19 grants from private sector sources.</li></ul>   |

### GOAL 4:

## BEING A DIVERSE, INCLUSIVE AND PEOPLE-FOCUSED ORGANISATION



### Some of our activities 2021

- |   |   |
|---|---|
| <p>1 To achieve a diverse, empowered and committed workforce of people 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.</p> | <ul style="list-style-type: none"><li>→ Developed and resourced a detailed Diversity and Inclusion (EDI) strategy and action plan with key activities progressed.</li></ul>   |
| <p>2 To achieve greater equality of opportunity and outcome within Concern, while remaining cognisant of the challenges and differences between our operating environments.</p>   | <ul style="list-style-type: none"><li>→ A series of externally facilitated EDI workshops for the Senior Management Team, resulting in a series of aspirational statements and commitments.</li><li>→ A range of consultations with country teams and departments in head offices to identify specific challenges and ways forward in addressing them.</li><li>→ Movement towards target setting, acknowledging the complexities involved especially in our country offices.</li></ul> |



**John, Malawi**

Farmer John Songwe learned new agricultural techniques from Concern and now shares his knowledge with other farmers in the area.

**Photo:** Chris Gagnon / Concern Worldwide



# HOW WE WILL SUCCEED:

## Managing And Implementing The Strategic plan

### Strengthening organisational agility and cohesion

- Invest to improve internal communications, clarifying changes in knowledge management systems and behaviour to foster greater ease of communication.
- Continue to invest in systems, especially digital platforms and processes ensuring staff have the right tools to work efficiently.
- Facilitate a whole of organisation approach that capitalises on the power of bringing teams together, drawn from a diverse experience, perspective and capacity to tackle challenges and innovate.

Grant Management System (GMS) finalised, training conducted and system rolled out. Needs time to attain full functionality.

Cross-organisational working group making strong progress on the “Digital Workplace” project.

Finance and Logistics past Discovery Phase and moving to gap analysis and solutions.

Continuing CEO-Country Director Representative Group Dialogues and All Staff Briefings.

### Managing the financial resources

- Invest in fundraising to maintain our long-term fundraising base.
- Invest in our ability to secure additional co-funding income.
- Increase the number of countries in which we operate.
- Effectively manage funding ratios.
- Maintain our reserves at an appropriate level.

Business cases reviewed and selected investments approved.

A multi-annual resource prioritisation exercise has outlined country level investments required.

Continuing efforts to become operational in Yemen. Burkina Faso country programme started and developing.

No single funding source exceeds 30% of income, in line with Concern’s policy.

Reserves being actively managed and at an appropriate level, approved by the Board.

### Reviewing and adapting the plan

- Communication and dissemination to all parts of the organisation.
- Cross-organisational commitment to deliver the plan.
- Clarity in relation to the timelines for the implementation.
- Development and management of a management monitoring dashboard.
- A consultative review of progress and course correction, where required.

Plan finalised, designed and disseminated across organisation. Webinar based launches in May 2021.

Departmental strategies and operational plans adapted to align with the Strategic Plan.

Country Strategic Planning in train and designed to align with the Strategic Plan.

Dashboard designed and currently refining KPIs.

Monitoring of Year One progress via consultation planned for April/May 2022.

# AFGHANISTAN



4.2m

Over 4.2 million children –  
60% girls are out of school.



4%

Only four per cent of the  
population are vaccinated  
against COVID-19.

**Political instability, economic collapse, drought, and COVID-19 have created unprecedented humanitarian needs for the people of Afghanistan. An estimated 24 million people are facing acute hunger. Alongside the humanitarian response, Concern continues to respond to longer-term development needs, through education for primary school-age boys and girls and by strengthening livelihoods for very poor and vulnerable people. Concern has been working in Afghanistan since 1998 in some of the most remote areas of the country and has established strong relationships with local communities who help us ensure that aid gets to where it is needed most.**



#### Nasrine, Afghanistan

Women in a rural village in northern Afghanistan have been supported with kitchen gardens. Nasrine\* (50) has received seeds and instructions on how to set up her vegetable plot. **Photo:** Stefanie Glinski / Concern Worldwide  
\*name changed to protect the identity of the individual



#### Afghanistan

Concern is helping this family in Afghanistan with cash to buy food as their only source of income is from a son who earns 200 to 250 Afghanis a day as a labourer when work is available, which is less than €3 a day.

**Photo:** DEC/Concern Worldwide

### Concern is supporting families with

**Food baskets and cash for food to help deal with the hunger crisis**

**Shelter and support to help repair damaged homes**

**Supplying livestock and agriculture inputs and training packages to help people secure a livelihood**

**Community based education for primary school children**

**Providing basic household supplies for those who lost homes and possessions while fleeing.**





**Niger**

Mama Saodeko Moussa  
Zouéra, working at her family  
farm in Diffa. **Photo:** Ollivier  
Girard/Concern Worldwide

# OUR PROGRAMMES

**Concern Worldwide reached approximately 39 million people during 2021. Our work spans six main programme areas; emergencies, livelihoods, health and nutrition, education, integrated, development education and advocacy. Our broad programme goals, the objectives and some examples of our work in each area are described in the following pages.**

## Emergencies

→ see page 22

## Livelihoods

→ see page 24

## Health and Nutrition

→ see page 26

## Education

→ see page 28

## Integrated

→ see page 30

## Development Education and Advocacy

→ see page 32

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# 24

Countries 

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# 39m

People helped 

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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.



# EMERGENCY PROGRAMMES

# 17.8m

People helped



**In 2021, we responded to 66 emergencies in 23 countries, reaching approximately 4.8 million people directly and 13 million people indirectly.**

Many of the countries where we operate are increasingly fragile and challenging to work in. The high levels of insecurity mean that aid workers are frequently the targets of violent attacks. In addition, access to hard to reach vulnerable communities with urgent humanitarian needs can be challenging due to both the lack of infrastructure and the presence of armed groups.

Along with the challenges of insecurity and lack of humanitarian access, Concern has also responded to the COVID-19 crisis in countries that are susceptible to frequent natural disasters.

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.

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## 4.8m

People reached directly

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## 13m

People reached indirectly

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### Haiti

Concern staff assessing the damage following the earthquake, this building housed a pharmacy and two apartments.

**Photo:** Makayla Palazzo/  
Concern Worldwide



## 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

### Some examples of our achievements and performance in 2021 are set out below:

On August 14, 2021, the southwest peninsula of **Haiti** was hit by a 7.2 magnitude earthquake killing 2,248 people and leaving 690,000 people in need of humanitarian assistance. Because of our previous emergency response experience and in-house capacity we were able to mobilise a team within 72 hours. Through existing partnerships, we were able to identify and reach those most in need. Our initial response was the distribution of hygiene kits (containing essential items such as towels, soap, toothbrushes, toothpaste and feminine hygiene products) to meet the immediate needs of 2,000 vulnerable households. We then continued to collaborate with partners to provide shelter, non-food items, cash support to 1,130 households and the trucking of clean, safe drinking water. Over 8,200 people were helped through our emergency response.

Years of conflict and displacement together with high levels of food insecurity and malnutrition in **South Sudan** has left many millions of people in need of emergency lifesaving support. In 2021, in response to the protracted crisis we reached close to 629,000 people with a combination of nutrition, health, shelter, livelihoods, food security, and water, sanitation and hygiene (WASH) programmes. Through our WASH programme, over 184,000 vulnerable people were helped to access safe water and sanitation. Work included repairing, installing and managing boreholes, pipelines and handpumps to ensure clean water supplies as well as building, repairing and maintaining latrines, and educating people about good hygiene practices.

**Afghanistan** has been affected by almost four decades of war and in 2021, more than three million people were internally displaced due to conflict. This situation was made more challenging by the ongoing impact of COVID-19 and, the withdrawal of development funding following the takeover by the Islamic Emirate of Afghanistan in August 2021. This was most keenly felt in the sectors of health and education. Lockdowns, border closures, the suspension of both informal and formal work opportunities plus rising food prices exacerbated food insecurity for very poor households. Concern helped an estimated 29,900 people with cash to purchase food. COVID-19 also highlighted the lack of water and sanitation facilities for these communities, we installed handwashing stations, rehabilitated damaged hand-pumps and our staff provided hygiene awareness training to help stop the spread of COVID-19 and other diseases. To help people cope with the harsh winter we provided over 2,900 households with packages which included winter clothes, blankets and cash to buy fuel.

Concern started an emergency programme in **Burkina Faso** in 2021. The impact of climate change together with a sharp deterioration in the security situation in the last two years has resulted in huge needs among a very vulnerable population. Although it was very early days for our programmes in 2021, we nonetheless assisted recently displaced families, providing 325 households with emergency cash transfers and cash-for-work for 150 people from 75 households. We distributed 500 health kits and 500 dignity kits which contain items specific to the needs of women and girls. We also supported five Primary Health Centres with training sessions, the rehabilitation of infrastructure and the provision of medical supplies.

The Syrian refugee population in **Lebanon** remains one of the largest concentrations of refugees per capita in the world, estimated at 1.5 million Syrians with nearly 90 percent living below the poverty line. Added to this, the country is grappling with a deep economic crisis which has driven nearly half of the population of six million into poverty. The people of Lebanon, both host and refugee communities, are having to deal with chronic shortages of water, food, medicine, and other basic essentials. In North Lebanon we

implemented a shelter programme to ensure that vulnerable people had a safe and secure place to live. Programme activities which reached over 45,000 people included the rehabilitation of 250 occupied shelters and 265 unoccupied shelters. We also provided emergency cash assistance in 250 cases and a further 1,255 households were supported with cash for rent. We carried out site improvements in 17 informal settlements and supported the rehabilitation and expansion of a primary healthcare centre to assist in the response to COVID-19. The project participants also benefitted from hygiene promotion and fire prevention awareness sessions.

Armed conflict in northern Ethiopia has displaced over 2.2 million people. More than 60,000 people have fled the violence to seek refuge in neighbouring **Republic of Sudan**. Concern has been present since the very early stages of the crisis, responding with the distribution of non-food items such as tarpaulins, mosquito nets, solar lamps and hygiene kits to 10,000 refugees in Um-Rakuba camp in eastern Sudan. We also provided health services to 6,000 people in the camp, in particular supporting children under five and pregnant and breastfeeding mothers with a nutrition programme to identify and treat acute malnutrition. Recognising the pressure put on host communities by an influx of refugees, we extended the health and nutrition services to 3,000 people in neighbouring Um-Rakuba village.

Years of conflict in **Iraq** has uprooted millions of people, disrupted access to basic services, destroyed livelihoods, and eroded social cohesion. With limited progress towards recovery and development, the situation has become protracted and millions of people across Iraq remain in need of humanitarian assistance. In northern Iraq our emergency response activities include improving access to and the quality of water, sanitation and hygiene services to over 96,300 vulnerable people living in camps for displaced people. Extensive repairs to existing water network systems, and maintenance of them, means that each person has 69 litres of clean safe water each day for drinking, cooking and cleaning. A continuous flow of water also means that the camp latrines and shower blocks are kept functional and clean, helping to keep levels of disease down.

# LIVELIHOODS PROGRAMMES

5.2m

People helped



**In 2021, we improved the food security and livelihoods of over 1 million people directly and 4.2 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

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1m

People reached directly

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4.2m

People reached indirectly

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### Daahir, Somalia

Daahir, a farmer and father of four children. With the knowledge and support he gained from Concern he was able to plant different seeds, and grow better crops. Daahir says a lot of people are dependent on his farm and produce; his family, the driver who delivers his produce to the city, the people selling and buying the goods.

**Photo:** Mustafa Saeed / Concern Worldwide

## Some examples of our achievements and performance in 2021 are set out below:

In **Burundi** and **Rwanda** we work with extremely poor and marginalised households through our Graduation programme, supporting them with a range of activities which combine to move them out of poverty. Key elements include helping programme participants develop the skills they need to build secure livelihoods through training and coaching, providing cash transfers and help to access loans and savings schemes. Improving the nutrition of households taking part is also key to the success of the programme. In 2021, we saw particularly good results in this area in **Rwanda** with the percentage of children 6-23 months who are being given a minimum acceptable diet, doubling since 2020 to 20%. Thanks to training provided on improved agricultural techniques, distribution of inputs such as seeds and fruit trees, and awareness campaigns and cooking demonstrations organised in partnership with community health workers/health facilities, programme participants were able to prepare a balanced meal and provide their children with nutritious foods in order to prevent malnutrition.

Our livelihoods programme in the arid and semi-arid lands (ASALs) area of **Kenya** has achieved some great successes in the improvement of the agricultural productivity of extremely vulnerable households. By improving access to livestock production services and nutrition sensitive agricultural practices, families now have better food and nutrition security. The ASAL regions hosts 90% of the livestock population of **Kenya** and communities are reliant on them for their livelihoods so keeping animals healthy is of paramount importance. Through collaboration with county governments and linkages with private sector, the programme supported the vaccination, treatment and deworming of over two million livestock in 2021. Alongside this, to improve on livestock productivity we supported more than 8,200 people with training on breed improvement in Marsabit and Turkana counties. We also reached over 6,400 farming households with training on nutrition sensitive and climate smart agriculture which enabled them to produce a diverse range of crops, contributing to a significant reduction in childhood malnutrition.

In Aweil North and Aweil South counties in **South Sudan** our programme to improve food security and build resilience reached almost 24,000 people. The programme provides immediate lifesaving assistance by providing cash and food to the targeted households but also builds resilience as, in return, they work on projects that benefit the whole community. Through its six months cash and food distribution cycle, the programme met the immediate and medium-term food needs of the programme participants while restoring productive farmland and creating community assets. Almost 4,000 people took part in agricultural activities, clearing and cultivating land and were provided with seeds and training. Over 3,600 people took part in projects to repair and build infrastructure such as roads to improve access to health facilities, markets and schools, dykes to prevent flooding, and shallow wells to improve access to water for vegetable gardening.

Before the war, agriculture and livestock industries powered **Syria's** economy and provided sustainable livelihoods for hundreds of thousands of people. However, the ravages of protracted conflict have devastated the industry. Our programme for conflict-affected farmers in northern Syria, which benefited 60,200 people last year, aims to restore their livelihoods and improve food security. Farmers who were unable to cultivate their land as they did not have the financial resources to buy necessary agricultural inputs such as seeds, fertilizer, tools and small drip irrigation systems were given vouchers valued at between €137 – €233 depending on needs, to be redeemed at pre-qualified shops in the local market. They also received training in a number of areas including land preparation for vegetable cultivation, fertilizer requirements and pest management. 1,200 livestock farmers were given at least two sheep and fodder as well as training on livestock management and support through community-based para-vets.

In Manono territory, Tanganyika Province, in the **Democratic Republic of Congo**, Concern's livelihoods programme follows a graduation

approach to support extremely poor and marginalised households to move out of poverty. In 2021, the programme benefited over 34,500 people in 22 villages through activities including cash for work, setting up savings and loans groups and water and sanitation projects to improve health. The year was marked by several shocks affecting food security in the project area including heavy flooding in several villages, the presence of elephants which devastated several fields, as well as wood-boring insects which caused the rotting of cassava crops (the most consumed food in Manono). Responding to the change in the context due to these shocks, a particular emphasis was given to activities aiming to reduce food insecurity. The programme supported participants by distributing seeds and setting up Farmer's Field and Life Schools to support food production. We also carried out practical cooking demonstration sessions on food diversification to increase household dietary diversity and carried an emergency food distribution in villages affected by the destruction of fields by elephants.

To improve the overall livelihood security of extremely vulnerable households in Gurage Zone in **Ethiopia**, we worked with over 18,200 people to enable them to earn an income and improve their food and nutrition security. As part of the income generation activities, 46 households received seven sheep or goats as business start-up capital and six youth cooperatives numbering 150 individuals took up livestock trading having been trained on livestock fattening. Three hundred households were organised into four seed producer and marketing cooperatives and were given improved potato seed varieties as start-up resources for seed production. Over 1,100 households received business training and were able to get loans to start up small businesses. We supported households to improve their food and nutrition security by a number of means, including supplying improved crop varieties of wheat, barley and potato.



# HEALTH AND NUTRITION PROGRAMMES

# 11.4m

People helped



**In 2021, our health and nutrition programmes reached over 1.8 million people directly and over 9.6 million indirectly.**

In many of the countries where we work 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.

## Objectives and activities

The goal of our health and nutrition 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

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## 1.8m

People reached directly

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## 9.6m

People reached indirectly

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### Ola Mia, Bangladesh

Flooding and landslides in Cox's Bazaar have affected food supply, shelter, water and sanitation facilities. Concern provides emergency dry foods along with hygiene and health kits as requested by local authorities.

**Photo:** Md. Alimul Islam / Concern Worldwide



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

The World Health Organisation estimates that there are more than 150 million children under five experiencing severe effects of malnutrition right now. A lack of proper nutrition in those early years can have long-lasting effects that are sustained right into adulthood. Drawing on our 50 years of experience in nutrition programming, we have developed ERNE - Enhanced Responses to Nutrition Emergencies – 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. The pilot programme is running in five countries - **Niger, the Democratic Republic of Congo, Ethiopia, South Sudan and Republic of Sudan** - and in its first year has reached over 342,000 people. In addition to providing immediate life-saving healthcare and treatment for malnutrition, the programme is helping communities prepare for and become more resilient to malnutrition-related shocks. The ERNE programme provides small cash payments directly to vulnerable parents to help them through short-term crises, such as floods or droughts or the lean season, which can put their children at risk. This small amount of cash could help ensure a parent in need does not have to sell valuable long-term assets such as livestock simply to make it through to harvest time. The programme brings together mothers of the same age for peer support and to provide a forum for basic education around hygiene and cooking demonstrations showing how to make the most of local foods to enrich their children's diet. Father support groups are also being formed to engage fathers more in improving the nutrition of young children.

In **Democratic People's Republic of Korea**, despite extremely challenging access constraints and conditions exacerbated by COVID-19 restrictions, we were able to make good progress with our water, sanitation and health (WASH) programme. In total, almost 6,800 of the poorest and most vulnerable people have been reached through the provision of

improved safe drinking water and sanitation facilities. This has been achieved through the construction of water supply systems to households and institutions in rural and peri-urban areas. This will bring about a significant improvement to people's health status by decreasing incidences of diarrhoea and waterborne diseases. In order to address poor sanitation which adversely affects children's health, latrines have been built in nurseries, kindergartens and clinics. These include hand washing facilities and doors on every cubicle for privacy.

Concern has built a reputation as one of the leading nutrition organisations in **Pakistan**, effectively helping to strengthen the capacity of health authorities at district and provincial level. In 2021, we successfully concluded a pilot project in Umerkot in Sindh province where incidences of drought leads to levels of child malnutrition frequently spiking. Through the project, 28 health facilities are now able to respond quickly and effectively to any increase in the caseload of malnourished children, using a community management of acute malnutrition approach. The project also strengthened the coordination between health facilities and their reporting at district and provincial level. The feedback from the health authorities was very positive with them asking for the continuation and upscaling of the project to other districts. An independent evaluation was conducted which confirmed that the project has strengthened the health system to manage increased caseloads of malnutrition while maintaining quality treatment outcomes.

In three districts of Kirundo province in **Burundi** we worked to prevent chronic malnutrition in children under two and pregnant and breastfeeding women. The project reached 80,000 people in 2021. Through a Care Group approach, 191 trained community health workers and 1,714 care group volunteers visited target households to share messages about positive nutrition and hygiene and how to screen for malnutrition. Undernourished mothers and children were referred to clinics for nutritional supplements. Concern's project staff provided technical support at the clinics to ensure that targeted beneficiaries received the right quantities of the supplements

and Care Group Volunteers monitored the proper use of them in homes. Noticing a reluctance from men to take part in taking care of their children, we set up 170 'Husband Schools' for 1,710 men to boost their engagement in health promotion and encourage positive behaviour change in the community.

To tackle the ongoing effects of the ongoing COVID-19 pandemic, **Malawi** started its vaccination drive in March 2021. Concern is part of an NGO coalition supporting the Ministry of Health in the roll out of the national campaign, targeting over 600,000 people. The programme is aimed at communities in hard-to-reach urban areas, promoting and delivering the vaccine through outreach clinics, creating demand and spreading awareness for the vaccine amidst the myths and misconceptions that are contributing to low vaccination take up. Concern is working with five health facilities, building the capacity of health care workers and providing logistical support. We have conducted community engagement sessions with community leaders and other influential people, attended by over 2,000 people, to encourage vaccination uptake. We also supported 18 vaccination outreach clinics by providing allowances to 30 vaccinators who were then able to vaccinate nearly 22,000 people in the target areas.

We continued to support very vulnerable communities in Grand Bassa and Rivercess counties in **Liberia** to improve their food security and health. The nutrition element of the programme works to tackle high rates of under-nutrition particularly in mothers and children under five. It is implemented through the mother group approach, reaching over 3,750 beneficiaries in 150 groups. The groups received information about breast feeding and complementary feeding, backed up by food demonstrations to show how to increase nutrient intake using locally available foods. To increase vegetable production and consumption at household level, we gave training on sack gardening which is a cheap and effective way to grow produce.

# EDUCATION PROGRAMMES

2m

People helped



**In 2021, our education programmes directly benefited approximately 0.4 million people directly and over 1.6 million 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 learning outcomes
- Provide access to education for children in emergencies
- Improve school facilities

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**0.4m**

People reached directly

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**1.6m**

People reached indirectly

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**Tantine Ngoyi, Democratic Republic of Congo**  
Tantine Ngoyi taking part in a literacy programme in Tanganyika.  
**Photo:** Pamela Tulizo/Panos Concern Worldwide

### Some examples of our achievements and performance in 2021 are set out below:

Our 'Leave No Girl Behind' programme in **Ethiopia** aims to improve the life chances of highly marginalised girls who have missed out on a school education. The girls are enrolled on an adult functional literacy programme so they can gain the basic literacy and numeracy skills to give them better livelihood opportunities. A total of 36 learning centres have been established in 32 kebeles (neighbourhoods) where the programme is being rolled out with the help of 46 adult education facilitators. In 2021, over 2,500 girls benefitted from the programme in addition to 333 who moved on to post-literacy programmes, with many successfully completing short term training in tailoring, food preparation and animal production.

Our education programme in **Kenya** seeks to enable girls in 201 primary and 21 secondary schools in Marsabit County and Nairobi City County to successfully complete their current phase of education, and transition to a productive and positive next phase, be that continuing with school or taking part in livelihoods or vocational training. Over 123,400 are directly reached by the programme. A consequence of school closures due to COVID-19 in 2020 was that a large number of children dropped out so when schools reopened in 2021 we worked closely with the Ministry of Education, schools, parents and students to encourage re-enrolment. Our support included student bursaries for some girls, distribution of school kits, supporting mentorship of students and catch-up classes to improve literacy and numeracy skills. Key to the re-enrolment campaign were 'mother champions', women in the community who identified girls who were out of school, returned them and mobilised external and internal resources to ensure they would stay in school. Project-supported schools in the two counties saw enrolment percentages between 90% and 95%, which were higher than the national and county averages.

The Sahel region of Africa continues to be one of the areas in the world where education is most under attack with schools, teachers and students often targeted victims. In **Niger**, our 'Education Cannot Wait' programme reached over 24,000 students in Tillabéri and Tahoua regions despite the deterioration in security with violent attacks committed by non-state armed groups on the rise in the project area. Pupils included almost 3,500 who had been displaced by violence. Activities included granting school allowances to a number of children to cover their basic needs in terms of food and school fees, along with placing them with a host family to allow them to continue their education. Teachers were paid an allowance to provide refresher lessons to pupils who had missed school either due to security concerns or COVID-19. Four community mobilisation campaigns, raising awareness of the importance of schooling, encouraged parents/carers to allow children to attend and stay in school.

The pandemic continued to impact on children's education in **Sierra Leone** throughout 2021. As part of a COVID-19 education response consortium project, Concern is working in Tonkolili to ensure that children, including those with disabilities, have access to inclusive, safe, age-appropriate and gender-responsive distance learning if schools are closed, and are able to return to learning in schools when possible. 300 Concern-trained community volunteers from 150 schools and communities reached over 46,000 adults and children with messaging about safe education opportunities. Safety protocol training was conducted for 150 heads of school, and we also distributed safety materials.

2021 has been yet another challenging year for many people in **Syria** with the conflict continuing into its eleventh year. Education opportunities for conflict-affected children and young people remain limited and in the northeast of the country, Concern has been working to improve access to education and employment opportunities. In 2021, we rehabilitated 10 schools

across northern Syria and provided non-formal education learning opportunities to 520 children providing literacy, numeracy, and social and emotional learning sessions to help them integrate into the formal education system. In addition, we provided homework support sessions in formal schools to support newly enrolled children and increase retention rates, as well as offering caregiver sessions to promote children's wellbeing at home and encouraging parents to support their children's education. Concern also delivered 27 vocational training courses for 284 young women and men aged 18 to 25 supporting them to develop new technical skills to open up employment opportunities as well as the possibility of creating their own small business.

**Turkey** is home to 3.7 million Syrian refugees the large majority of whom live in urban environments where they face difficulties in accessing services (health, education, shelter, basic needs) due to language barriers, lack of up-to-date information on pathways and procedures, and capacity issues. Concern works in four provinces in the southeast of the country to address the education and protection needs of the refugees. Barriers to education are complex and interconnected including the inability to afford school-related expenses, the prevalence of child labour, lack of Turkish language skills, child disabilities and drop out due to bullying. We therefore provide tailored assistance so families are able to tackle some of these barriers and successfully enrol their children in school. In 2021, more than 1,425 children were registered in school with assistance from Concern.



# INTEGRATED PROGRAMMES

2.6m

People helped 

In 2021 we reached almost 1.4 million people directly through our integrated programmes and approximately 1.2 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.

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1.4m

People reached directly

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1.2m

People reached indirectly

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#### Saabirin, Somalia

Saabirin, is a shop owner. She is part of a Self help group, where she and the other members learn how to run a business. They eventually started lending money to other women to help start their businesses and help others create a sustainable income. **Photo:** Mustafa Saeed/Concern Worldwide



### Some examples of our achievements and performance in 2021 are set out below:

Despite the intensification of conflict in the first half of the year and the deteriorating security environment, Concern continued its work to build the resilience of extremely poor rural communities in Kunduz, Badakshan and Takhar provinces of north-eastern **Afghanistan**. Our multi-sectoral resilience programme reached over 16,000 people with projects focused on livelihoods, natural resource management, education and hygiene. Almost 3,400 people who rely on livestock for food and income benefited from improvements in veterinarian services and an increase in the availability of fodder as well as training on pasture and livestock management. Farmer Field School sessions were conducted for 600 farmers to help them learn about new crops and techniques. In addition, 120 orchards were established, growing 66 fruit varieties and 300 women received kitchen garden training. Another key component of the programme is watershed improvement, which plays a crucial role in soil and water preservation, reduces land degradation and protects against landslides, erosion and deforestation. In 2021, 48,500 drought-resistant trees were planted and 2,400kg of alfalfa was cultivated on the edge of the watersheds to stabilise the soil and prevent landslides.

In **Bangladesh**, lack of opportunities in rural areas has driven millions of people to migrate to cities in search of a better life. Unfortunately, many end up living in slums, squatter settlements and on the pavements with few opportunities to earn a living or access health or education services. Our programme to improve the lives of the urban extreme poor reached almost 37,000 people in Dhaka and Chattogram. We supported over 2,700 people with grants, business skills training and job placements and a further 5,300 with grants to use as start-up business capital. In order to prevent malnutrition in children under five years old, we provided hot food for 350 children in our day-care centres and cash support to their parents to help with food costs. We trained 150 volunteers to screen and identify malnourished children and refer them for treatment. We taught mothers and

care givers about the best ways to feed infants and young children through our 53 Community Nutrition Hubs and 87 Mother Support Groups. The programme has also been successful in helping people to access basic social services and realise their rights, including supporting 3,342 households to get referral services from health providers.

**Chad** is one of the poorest countries in the world, ranked 187 out of 189 in the latest Human Development Index and is highly vulnerable to the effects of climate change. Our integrated community resilience programme in Sila Province in eastern Chad aims to make sustained improvements in the health, nutrition and livelihoods security of extremely poor and marginalized people so they can withstand frequent shocks (especially drought and floods) and the predicted changes in climate over the next 20 years. In 2021, over 43,000 people directly benefited from the programme. We saw good results with the number of months of hunger gap (the period when food supplies are low) reducing from 2.57 to 2.12. This was due to intense support provided to livelihoods programme participants including training and support on conservation agriculture, market gardening, natural resource management, improved stove making and livestock management.

The **Central African Republic (CAR)** continues to face a deep and complex crisis leaving more than half the population in need of humanitarian assistance. Through our programme to build community resilience to shocks and stresses in three sub-prefectures in the west of the country, we supported over 12,700 people to have access to better health and nutrition. We carried out training and capacity-building sessions for health staff and community relays (respected community members who relay messages back to their community) in 13 health facilities on infant feeding and childcare and essential family health practices, and supplied medicines and nutritional supplements. We also carried out necessary rehabilitation and structural work on the buildings themselves to ensure quality of care and the prevention of infections. In the community, messages about good nutrition practices were passed on by community relays during

home visits and via group talks and participatory cooking demonstrations.

In **Somalia**, nearly 86,000 internally displaced people, returning refugees and host communities benefited from our integrated livelihoods, health and education programme. One of the key objectives of the programme is to enable people to increase their income and become self-reliant. To achieve this, we supported 14,250 people with a range of activities including technical and vocational education skills training, business development training, and the provision of business start-up grants. Community Self-Help Groups were supported with training, grants and mentorship. A mid-term survey of the livelihood interventions found that there had been a significant increase in income levels of the programme participants and an increase in the number of households able to meet their basic needs, together with a reduction in debt.

In the Tahoua region of **Niger**, our 'Realigning Agriculture to Improve Nutrition' (RAIN) programme focuses on improving food and nutrition security and enhancing the livelihoods of the most vulnerable households in Tahoua. The programme reached over 9,200 people with activities to increase food production and the diversity of nutrient-rich food and vegetables, promote key health practices to improve maternal and child nutrition, and improve access to reliable and safe water sources. Another important element of the programme is to reduce inequalities experienced by the extreme poor and vulnerable, particularly women and girls, so they are able to actively participate in building a sustainable future for their communities. To help address gender equality issues, we monitored and supported 10 husbands' schools at which 106 sessions on various health and social themes were delivered including on the importance of mosquito nets, essential family practices and girls' education. The participants in these sessions also benefited from radio messages on the same themes. 43% of households reported that women are now at least consulted in key areas of household decision-making, an important improvement from last year (18.5%).

# DEVELOPMENT EDUCATION AND ADVOCACY



## Development Education

The goal of our development education programme is to deepen awareness and understanding of issues around global poverty and development amongst the public, particularly young people.

### 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
- 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.

Some examples of our achievements and performance in 2021 are set out below:

Ongoing COVID 19-related disruptions in 2021 presented challenges to the delivery of the development education programme. However, online measures put in place from the beginning of the pandemic served us well, with over 12,000 students and youth directly engaging with us, an increase of nearly 3,000 compared with 2020. Engagement with resources on the Concern website remained strong with nearly 29,000 page views, more than 6,640 resource downloads and 1,280 unique video plays.

### Within the education system

Our schools and youth programme was active in 30 counties throughout Ireland with 528 schools and colleges across primary, post primary and third level taking part, of which 106 were in areas of educational disadvantage or DEIS schools.

One of the highlights of the year was a collaboration between final year students in Game Design in TU Dublin and Concern which saw the creation of 'Sustainimals' an online game for 10–12 year-olds. The game features fun mini-games that the player must complete to get aid supplies to support a community devastated by a storm that destroyed homes, water sources and food crops.

While we missed the excitement and energy of 'in-person' events, particularly the All-Ireland Debates final, we managed to run our full Debates programme online, at both primary and post primary levels, with over 2,000 students from 350 schools taking part. We were delighted with the encouragement and support from the 430 teacher/mentors who were thankful that we persevered with the debates despite the COVID-19 related disruptions.

**Nikolas Antoniou** of St. Brendan's primary school in Artane, Dublin playing the new Sustainimals video game made in partnership between TU Dublin and Concern Worldwide. **Photo:** Marc O'Sullivan Photography

We delivered a series of in-depth student and youth engagement workshops with the successful delivery of three, weeklong sessions of the TY Academy, a work experience programme for young people who are interested in global issues and careers in development. More than 90 young people participated. We also introduced the Concern Leadership Academy summer school as well as piloting our ClimACT programme as part of our 1Planet4All campaign with Youth Reach Centres who cater for students who left school without any formal qualifications and provides opportunities for basic education, personal development, vocational training and work experience. In September, we launched 'Nothing Kills Like Hunger' a campaign, to engage new campaigners and donors to join our fight to end conflict driven hunger.

### Engaging with the general public

More than 630 people from various community organisations including Solas, the National Adult Literacy Agency, Aontas, Bord Bia and the Botanic Gardens joined "Project Us" events to discuss their role in bringing about the Sustainable Development Goals. We also delivered seven Global Goals Business Conversations with 123 participants from 60 different companies.

### Networks and consortia

We continued in a management capacity in four key consortia groups supported by Irish Aid, WorldWide Global Schools, Saolta, Youth 2030 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 14 organisations engaged in global development issues across formal, community and adult education sectors.

## 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.

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.

### Some examples of our achievements and performance in 2021 are set out below:

In 2021, COVID-19 continued to influence our advocacy. We advocated for swift policy adjustments to minimise the impact of the pandemic on vulnerable people already experiencing extreme poverty in fragile and conflict-affected contexts. Using evidence from Alliance2015's multi-country research on COVID-19 on the impact of the pandemic, we worked with government and donors to increase vaccine access and distribution, strengthen health systems and increase financial support. We also released a report 'The Price of Inaction: How conflict, COVID-19 and climate change have led to an unprecedented global food crisis' on the triple impact of conflict, COVID-19 and climate change on hunger levels. The aim of the report was to inform the policy direction and budget decision-making of key donor governments including the UK and Ireland and contributed to an increase in Ireland's overseas development aid allocation.

Conflict-induced hunger is a persistent and growing challenge in many conflicts, requiring a combination of approaches. Concern influenced key policy makers, including the UN Security Council and UN agencies on the implementation of the Famine Compact, and engaged in a number of virtual roundtables and in-country visits with the UK Special Envoy on Famine and Humanitarian Affairs. The 2021 Global Hunger Index, published with our Alliance2015 partner, Welthungerhilfe, focussed on the impact of conflict and hunger, bringing together

diplomats from UN and EU Member States to reinforce the need for greater political will to act to prevent famine and provide adequate funding in the early stages of a crisis.

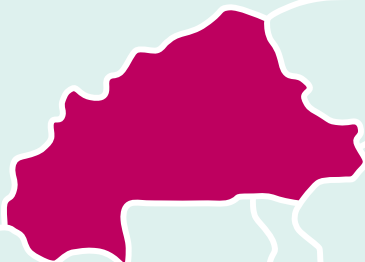
Hunger is the cause of great suffering and hardship and is the outcome of conflict, climate change and decades of underinvestment in systems – food, health and conflict-resolution. As the 'kick-off' event in a year of nutrition initiatives, in partnership with Irish Aid we convened a global conference on community management of acute malnutrition entitled 'CMAM 20 years on: Going to scale in fragile contexts'. The conference brought over 800 practitioners and policy makers with recommendations and actions agreed that shaped debate and commitments at the end of year Nutrition for Growth (N4G) Summit in Tokyo.

Climate change continues to be a focus for our advocacy work, and our country programmes advocated on a range of connected issues including humanitarian assistance and response to conflict & extreme weather events, and climate action and adaptation. Country level advocacy and programming on the impact of climate change was amplified in the run up to COP26, the global climate summit. Concern's 1Planet4All campaigners linked with the Malawi Youth Network on Climate Change to deliver on the 100billion4climatechange campaign.

Concern Malawi addressed the Chicago Council and the Irish Parliament's Joint Committee on Foreign Affairs on the impact of climate change on communities and called for greater commitments to meet climate targets. Collaborative advocacy work at country capital level and with donors was undertaken with the Climate Action Network and the Zurich Flood Resilience Alliance on climate finance and adaptation. Concern's briefing paper on 'anticipatory action' is a strong and urgent call for support to be given to at-risk communities before disasters occur based on forecasts or early warnings. The paper, with examples from Bangladesh, Somalia and Kenya, was developed ahead of a high-level event on anticipatory action hosted by Germany, the UK and the UN and presented by Concern's CEO.



# BURKINA FASO



Concern entered Burkina Faso in January 2021 as a response to the rapidly evolving humanitarian crisis in the country and the largest displacement of people in Africa. Increasing violence, displacement, and COVID-19 have resulted in rising food insecurity, with 3.3 million people facing a food crisis forcing people to resort to negative coping strategies, like the reduction of meals consumed each day and the preference for low-calories and cheaper food.



## 1.58m

Over 1.58 million people are internally displaced



## 3.5m

3.5 million people are in need of humanitarian assistance



## 24.9%

In Burkina Faso, 24.9% of children under 5 years are currently stunted



**Sylvie Adama Oubda, Burkina Faso**

Sylvie Adama Oubda, receiving a hygiene kit at Ramesim.

**Photo:** Jean-Paul Ouedraogo/Concern Worldwide



**Sawadogo Nourietou, Burkina Faso**  
Sawadogo Nourietou (9 months) and her mother are amongst the internally displaced people meeting the Concern staff in Pouytenga Centre East. **Photo:** Anne Mimault/Concern Worldwide



## Health Activities

**Hygiene & sanitation promotion campaign and distribution of hygiene and dignity kits to recently displaced people**

**Rehabilitation of water and sanitation infrastructure in health centres**

**Logistical support to provision of medical inputs to health centres**

## Nutrition Activities

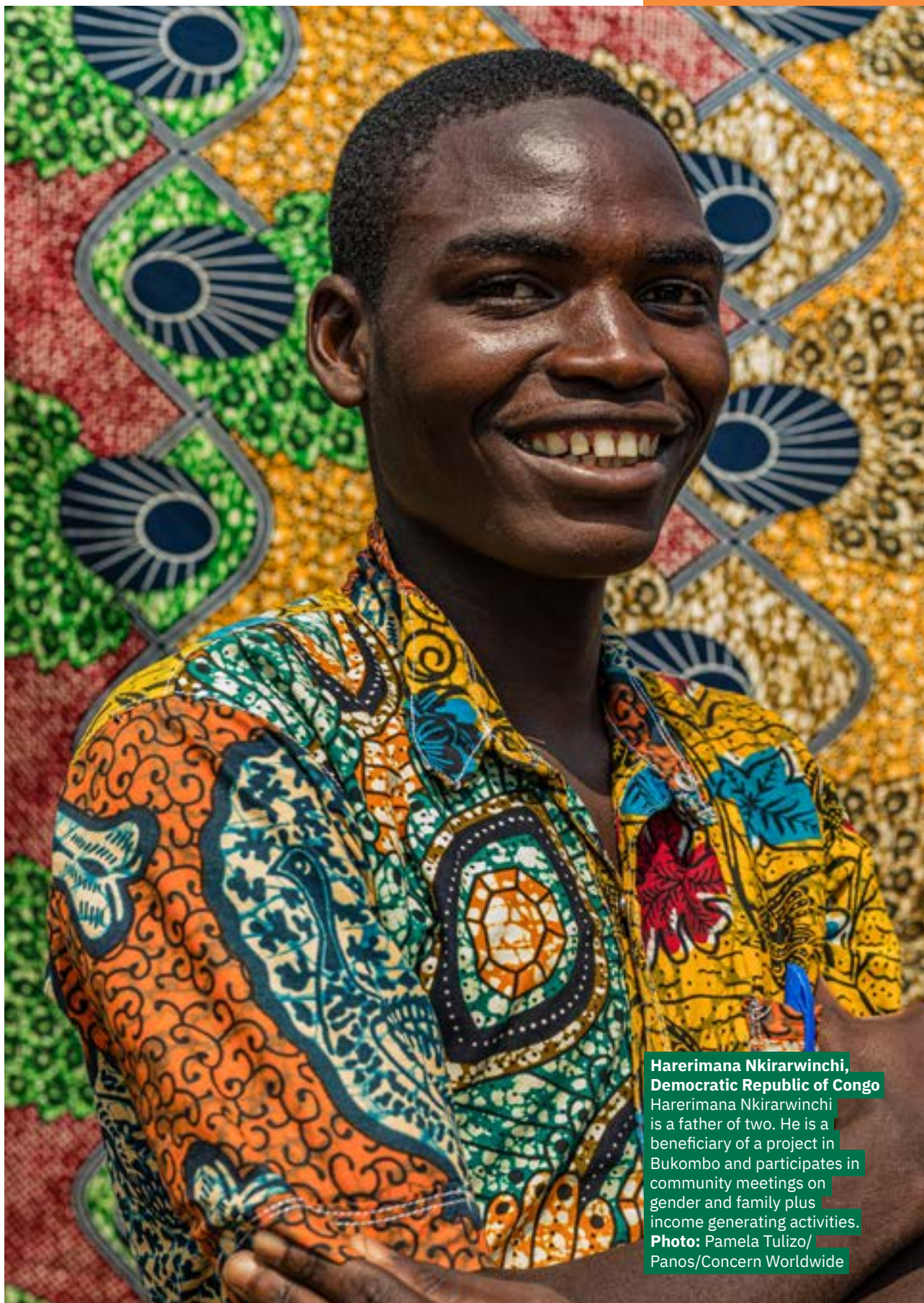
**Capacity building support to implementation of a “Simplified Protocol” for nutrition support services for insecure and hard-to-reach areas**

**Promote Infant and Young Child Feeding (IYCF) in emergencies by strengthening GASPAs (Groupes d'Apprentissage et de Suivi des Pratiques optimales d'Alimentation) and establish breastfeeding spaces in health centres. GASPAs are groups that support pregnant and lactating women/girls**

**Strengthen capacity of health services for the management of acute malnutrition through training/capacity building of health centres staff.**

Concern will target the area of Kouritenga in Centre-Est province, where more than 20,000 internally displaced people (IDP) are located. The response will support 500 IDP and host community households in Centre Est province with cash transfers delivered through a cash transfer service provider. Cash distributions will be coupled with hygiene promotion campaigns.





**Harerimana Nkisarwinchi,  
Democratic Republic of Congo**

Harerimana Nkisarwinchi is a father of two. He is a beneficiary of a project in Bukombo and participates in community meetings on gender and family plus income generating activities.

**Photo:** Pamela Tulizo/  
Panos/Concern Worldwide

# 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 in collaboration with other organisations and institutions.

Collaborating with existing local government and community structures is a core part of how we work. Sometimes we work directly with community groups, such as Village Development Committees and Community Education Committees; in other contexts we enter into formal partnerships with local non-governmental organisations to deliver programmes jointly. Increasingly Concern works in consortia to help deliver programmes at scale. We also work with public bodies, research institutions and private sector companies.

Working with local partners is a priority for Concern, with the focus at a global level on the development of a Global Partnership Strategy, which has at its heart a renewed commitment to working with local partner organisations. We support partners through training, coaching and mentoring across the period of a project to develop their capacity and foster sustainability. The next phase in this formal and strategic recognition of

the importance of partners to Concern is the development of individual country partnership strategies, already underway in Rwanda, Malawi, Turkey, Haiti and Somalia.

We have strengthened relationships with government ministries such as education, health, social protection, and the Department of Disaster Management amongst others in 2021, with Concern participating in various technical working groups. During this COVID-19 period, Concern has played a major role in creating awareness of COVID-19 prevention measures and sensitisation for vaccines by working with local partners and government units. In Africa in particular, there were fears that vaccines would expire before being administered due to weak health systems. Concern played a key role in the countries we operate in by supporting outreach health facilities to have the capacity for vaccine administration and building vaccine awareness and acceptance in our target communities.

Concern plays an active role in the Cash Learning Partnership and the Collaborative Cash Delivery Network, which aim to improve the quality of humanitarian cash and voucher assistance. We also work together with a number of organisations to amplify our voice around global justice, human rights, humanitarian aid and strengthening citizen participation.



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## €16.8m

Grants provided to partners



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## 106

Partners

These include InterAction in the USA, Dóchas in Ireland, Bond in the UK, VOICE (Voluntary Organisations in Cooperation in Emergencies) in the EU, and the International Council of Voluntary Agencies in Geneva.

In the academic arena, we collaborate with Sonke Gender Justice, the Conflict Unit of Dublin City University, Tufts University, Liverpool School of Tropical Medicine, Kenyatta National Hospital, the University of Nairobi, Imperial College London, University College London, and Institute of Development Studies at the University of Sussex, Trinity College Dublin, and University College Dublin.

As a founding member of Alliance2015, a network of seven European non-governmental organisations with a presence in 85 countries, we continued to work closely with our fellow members at programme and policy levels.

In 2021, Concern provided €16.8 million in grants to 106 partners.



## How we measure success and learn from our programmes

Concern remains committed to the highest standards in monitoring and evaluating, with an emphasis on learning from our programmes and making timely changes in order to increase our impact on the extreme poor.

A team of global advisors at headquarters level assists country teams with up-to-date guidance on best practice in monitoring and evaluation, and in 2021, we started monthly online 'café-style' meetings to promote cross-country learning between staff working on the frontline in our programme countries. We held an online global workshop in October, where 89 participants across 18 countries came together to discuss monitoring and evaluation challenges and solutions, and how to ensure we are systematically learning from our programmes.

In practical terms, Concern's Digital Data Gathering (DDG) system remains a key mechanism for gathering data from our programme participants, and the cutting-edge technology allows automated analysis of the data collected. This means that field teams have immediate access to the most up-to-date findings on programmes and can make evidence-based decisions on programme strategy.

During 2021, we developed a number of DDG tools, including a digital Health Facility Assessment. Teams used this tool in 178 health facilities across 19 health districts in five countries. The functionality of health and nutrition services was assessed through key questions across 14 service domains from staffing to infrastructure to availability of essential health services such as antenatal care, immunisation and child health. The innovative digital tool provides automatic calculations of scores in each domain, displayed on interactive dashboards that can look at the situation in an individual health centre, or aggregate the data to district, or even country, level. This tool has helped Concern and its Ministry of Health (MoH) partners to identify gaps in essential health and nutrition services, prioritise and target support and assess progress in capacity over time. It also provides evidence to advocate for targeted investments in health systems by stakeholders beyond the MoH and Concern.

There has been a substantial increase in the use of such dashboards for data visualisation across other programmes too, allowing even quicker and more intuitive access to data for decision making and learning. This data visualisation will continue to be a priority of our monitoring and evaluation systems into the future, both at country level, and for bringing cross organisational data into one location for learning on a specific sector or issue.

The monitoring of unintended consequences is another area that we prioritised in 2021, in order to ensure that our programmes are not causing any unintended negative impacts for programme participants. It has also been interesting to capture positive impacts that were unforeseen in our planning. Again, the use of our digital data gathering system for data collection has allowed a global visualisation of unintended consequences that will allow staff to prioritise areas for improvements in our programmes going forward and ensure our core principle of "Do No Harm" is respected.

Another important learning initiative in 2021 was the global evaluation of Concern's Irish Aid programme. This evaluation covered both development and humanitarian programmes across 20 Concern countries, as well as the development education and public engagement programmes focusing on the Irish public. The final reports of this evaluation focused on learnings since the programmes began in 2017, and recommendations for how to strengthen various aspects of the programmes in future.

A further 39 evaluations were carried out across various programmes at country level in 2021, all based on a comprehensive Terms of Reference and resulting in a final report evaluating Concern's performance against the criteria of Relevance, Coherence, Effectiveness, Efficiency, Impact, and Sustainability. Evaluators also include in the final reports evidence-based recommendations for improving programmes, thus completing the Concern programme cycle where learning from previous programmes is always the first step in programme planning.

Disseminating this learning in formats that are accessible and useful to those who need it is also an important consideration. In 2021 Concern produced two issues of the magazine 'Knowledge Matters' – the first on lessons learned from the Graduation programmes, and the second on lessons learned from our Gender Equality programming. The Graduation issue reflects on the evolution of the approach since 2007 and explores specific themes (coaching, income generation, risk management, system strengthening, gender transformative programming, monitoring and evaluation) to generate learning for the design and implementation of future programmes. This was particularly focused on what is needed to achieve sustainability and scale. The Gender Equality issue examined our work on gender equality and strategies to reduce gender-based violence. The issue shared lessons and promising practice across various sectors. In keeping with organisational learning, the authors highlighted the challenges and opportunities that their approaches have brought to the situation of gender equality in various contexts.

## Accountability

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). The CHS 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 which resulted from a global consultation process.



In late 2017, Concern was the first Irish agency to gain certification for 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. A maintenance audit was conducted in October 2020 to check our ongoing compliance, and to follow up on progress on the resolution of the four corrective action requirements from previous audits. The actions mainly focused on the systematisation of Complaints and Response Mechanisms across country programmes, and systematic information sharing across communities and partners. The audit concluded that good progress was being made and we continue to embed the principle of accountability in all that we do.

## Safeguarding

In 2021, we continued to strengthen our organisational capacity and commitment to prioritising the safety and protection of the communities with whom we work and of our staff with the organisational roll out of the Protection and Safeguarding Strategy (2021-2026). Core to the new strategy is Concern's non-negotiable commitment to safeguarding through our responsibility to ensure that our staff, anyone engaged by Concern, our operations, and our programmes cause no harm to children or at-risk adults and do not expose them to abuse or exploitation. Our safeguarding policies protect affected populations from physical, emotional and sexual harassment, exploitation or abuse by staff and associated personnel, as well as from safeguarding risks resulting from the design and implementation of our programmes. They also protect staff and associated personnel from harm including sexual misconduct within the workplace. The behaviour we require from all of our staff and associated personnel is outlined in our policies: the Concern Code of Conduct, the Child Safeguarding Policy, the Programme Participant Protection Policy and the Anti-Trafficking in Persons Policy.

As we continue to build safeguarding awareness and improved practice across the organisation, an updated safeguarding module – Safeguarding 2021 – was launched on Learn365 (Concern's training platform) and all staff were required to complete it. A comprehensive Safeguarding in the Employment Cycle pack is in place and it aims at mitigating safeguarding risks throughout the employment cycle for personnel in all contexts where Concern works. This pack was updated in 2021.

Designated Safeguarding Focal Points (DSFPs) were appointed in all programme locations, with a clear set of responsibilities to signpost on how to report and promote awareness about safeguarding with staff and communities. In 2021, training of DSFPs has started in English and in French. This follows the development of a training package for focal points, designed by Concern and International Medical Corps.

We remain committed to taking all reports of safeguarding incidents seriously and to responding appropriately to allegations of breaches of our policies.

During 2021, our investigations team received 21 new safeguarding case referrals. Seventeen of the cases related to Concern and resulted in investigations. Four of these cases were reported by Concern's partner organisations and in three cases, the partner organisation carried out its own investigation, the results of which are included below.

For the remaining case, a Concern investigation team performed the investigation for the partner organisation, as they did not have the capacity in house.

The investigations into all 21 cases were completed by year-end and are summarised as follows:

- One case related to recruitment disclosures – it was reported to Concern that a national staff member recently employed by Concern had been involved in a safeguarding investigation in their last employment. This matter was investigated resulting in the staff member in question being dismissed and the corrective action taken centred on tightening recruitment checks.
- The remaining 20 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.

Type of case	No. of complaints substantiated	No. of complaints unsubstantiated or unfounded	Other*	Total
Sexual exploitation	2	5	1	8
Sexual harassment	3	5	1	9
Sexual abuse	0	1	2	3
<b>Total</b>	<b>5</b>	<b>11</b>	<b>4</b>	<b>22</b>

\* Not taken forward at the request of the person who experienced the incident in three cases and in the fourth case the matter is being dealt with by the police in that jurisdiction.

All investigations, which resulted in substantiated complaints, were concluded by year end. These 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 are 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

**We raise funds to ensure Concern has sufficient resources to deliver its work and achieve its mission to end extreme poverty.**

## Objectives:

Our main objectives in 2021 were to:

- Continue to adhere to the highest standards when raising funds from the public
- Raise €36 million from the public in Ireland, UK and South Korea
- Raise €149 million from governments and institutional donors
- Expand to reach new audiences and grow our base of donors.

## Some examples of our achievements and performance in 2021 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 UK Fundraising Regulator's Code of Fundraising practice.

### Raising funds from the public

In 2021, we were once again inspired and overwhelmed by the generosity of people and organisations around the world who supported the work of Concern. In a year when so many people continued to suffer the negative impact of the COVID-19 pandemic, we were hugely grateful to receive €41.6 million in donations from our supporters. This included €10.1 million raised in the UK and €3.9 million in South Korea. We would like to extend our sincere thanks to everyone who contributed to make our work possible. Funds were raised through a range of activities:

#### - Individual and community fundraising

Despite restrictions on the way we were able to fundraise due to the pandemic, we ran two successful emergency appeals following the devastating earthquake in Haiti

and the deteriorating humanitarian situation in Afghanistan, both of which generated a huge response.

We continue to be very grateful to the thousands of donors around the world who give to Concern monthly or annually through direct debits and standing orders. This type of funding is extremely important as it allows us to plan our ongoing activities in the knowledge that we have a secure funding base.

Tax efficient giving, where supporters' donations are augmented by a government refund of the related income tax, continues to be a significant source of income for Concern in both the UK and Ireland. Income from legacies is also of great importance and we are extremely grateful to those who chose to remember Concern in their wills. In 2021 this amounted to €3.0 million.

Restrictions due to COVID-19 continued to limit our usual face-to-face fundraising events and restricted the work of our street and door-to-door fundraising teams. We also had to close our shops for extended periods. Our supporters, however, continued to raise funds for us, even throughout lockdown, with record-breaking amounts raised through our Christmas Gifts campaign and our raffle. Walkers, trekkers, Go-Greeners, Fasters and volunteers found ways to continue to support Concern's work. In the UK, our third annual Ration Challenge event saw 2,904 people take up the challenge to live on the same rations as a refugee for a week raising a huge €1.14 million.

#### - Business, Major Donors and Trusts

Our on-going membership of the Zurich Flood Resilience Alliance, which focuses on finding practical ways to help communities at risk of flooding, saw the expansion of our programme to three new countries – Kenya, Malawi and South Sudan. We also continued our work with vulnerable communities in Bangladesh. We would like to extend our thanks to the Z Zurich Foundation who fund this important programme.

We are also grateful to the Kerry Group who continued to support our 'Realigning Agriculture to Improve Nutrition' (RAIN) programme in Niger, which seeks to improve the food security of the most vulnerable households.

In the UK, we were delighted to develop new partnerships with the innocent foundation, Whole Planet Foundation, Klaus and Gertrud Conrad Foundation and the Milton Damerel Trust. We remain grateful for their generous support.

Our annual Women of Concern event moved online this year. We were delighted to welcome 3,000 virtual attendees along with our sponsors who came together to raise funds for Concern and to honour academic, peace activist and human rights defender, Professor Monica McWilliams.

Concern also hosted a roundtable event for senior leaders from over 30 companies in Ireland, including Accenture, Kerry, Zurich, Mason Hayes and Curran and Microsoft, to discuss the global impact of COVID-19. Led by World Health Organisation's Executive Director, Dr Mike Ryan, the group discussed collaboration opportunities between Concern and the private sector, working towards a more sustainable global future.

Support from staff from a wide range of companies and organisations in Ireland, including Microsoft, Accenture, Bank of Ireland and Electric Aid to name a few, also continues to be an important source of income which enables us to carry out our work.

- **Disasters Emergency Committee**  
Concern is a member of the Disasters Emergency Committee in the UK, an umbrella organisation bringing together 15 leading UK aid agencies to launch joint fundraising appeals at times of humanitarian crisis. In 2021 we were part of the Afghanistan Crisis Appeal to help fund our emergency programmes there.

## Raising funds from governments and institutional donors

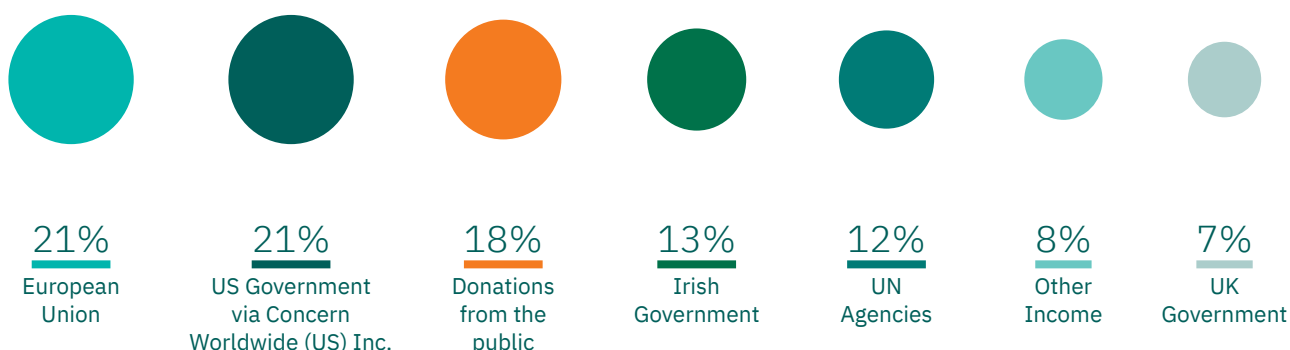
Concern received a total of €185.9 million from governments and institutional donors (including €16.6 million of donated commodities).

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 2021 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 2021. The chart below shows the range and spread of our income:

### Range and Spread of Income







# THANK YOU

## We greatly appreciate the on-going support from governments and institutional donors including:

The Austrian Government  
The British Government  
The Canadian Government  
The Czech Government  
The European Union  
The French Government  
The German Government  
The Government of South Korea (KOICA)  
The Irish 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

## Thanks also to the following organisations:

Accenture  
AerCap  
Comic Relief  
Archer Daniels Midland  
Bank of Ireland Staff Fund  
Disasters Emergency Committee  
David Nikkel  
Electric Aid  
FDC Accountants  
Haddon Trust  
Harambee UK  
innocent foundation  
JP McManus Charitable Foundation  
Kerry Group Plc  
Klaus and Gertrud Conrad Foundation  
Linda Norgrove Foundation  
Microsoft Ireland  
Milton Damerel Trust  
Start Network  
Parking People  
The Elma Relief Foundation  
The Turing Foundation  
The Waterloo Foundation  
Whole Planet Foundation  
Z Zurich Foundation

### Democratic Republic of Congo

Ernestine Lenge wa Mbuyi, mother and grandmother of a large family, sells sugar and flour, an income-generating activity she began with the help of Concern's Graduation Project in Manono, Tanganyika.

**Photo:** Pamela Tulizo/Panos/  
Concern Worldwide







**Nurse Beatrice Eyomo, Kenya**  
Nyanga is 2.5 years old, his mother Hella has brought him to the outreach centre where he is receiving treatment as he is severely malnourished.  
**Photographer:** Jennifer Nolan / Concern Worldwide



# OUR STAFF AND VOLUNTEERS

**During 2021, we continued to support our staff to navigate the COVID-19 pandemic so that our work with communities on the ground could continue.**

In recognition of the challenges posed by the pandemic, we built on the progress made in 2020 and continued to support managers and staff to deliver while working remotely. We also built on our wellbeing supports with a focus on mental health first aid and building individual resilience.

Investing in our staff is important to us and in 2021 we focused on the roll out of our new online induction programme – We are Concern. Available in both French and English the course consists of six modules designed to equip everyone joining Concern with the essentials to get started in the organisation. Content helps learners understand our mission, puts a focus on everyone's responsibilities in relation to accountability and safeguarding, shares some of our work with communities and explains how we engage with people and stakeholders external to the organisation. To accommodate the needs of our

people who are often working in locations with intermittent network access, the programme is available offline, allowing learners to access the content no matter where they are. Manager guides accompany each module, helping managers deliver in-person group sessions using the online materials.

We continued to deliver Pathways, our middle manager development programme, online via virtual classrooms to over 100 managers across the organisation. Building on this success, we launched a new Global Training Calendar. Learn at Concern provides formal learning opportunities for Concern staff working across the world. Curated by staff for staff, Learn at Concern's regularly updated course list includes content designed to support, equip and inspire our people to be their best at work. Delivered in both French and English, virtual classrooms allow staff to participate with their peers

across Concern's offices, bringing a rich learning environment and helping create an inclusive culture of learning.

We continued to listen to our staff to understand their experience of equality, diversity and inclusion across the organisation. Informed by this learning, we agreed an overall organisational approach to workplace equality, diversity and inclusion, which we set out in a document entitled 'Progressing Workplace Equality, Diversity and Inclusion'. The document highlights the organisation's commitment; our focus on groups who experience inequality; our ambition for greater equality of opportunity, participation and outcome for those groups in our workplaces; and the values that we want all staff to be aware of and model in order to achieve this ambition. We have started to use this guidance document in staff inductions, information sessions with management teams, management training, and have developed an Actions/Procedures Guide. The latter assist all our offices to identify and implement actions aimed at strengthening our organisational culture, HR systems and management systems in order to promote equality, diversity and inclusion.

In any given year over 1,500 volunteers support, a host of activities around Ireland, including adjudicating debates, helping in the office or at public events and supporting our fundraising efforts. Yet again in 2021, many of these activities could not take place. We were however, delighted that our panel of over 200 debates adjudicators adapted very well to the online world of debating, 64 of whom attended training workshops to judge debates at both primary and secondary level. We acknowledge with gratitude the commitment and support of all our volunteers.

In 2021, we again asked a great deal of our staff as we continued to navigate the global pandemic. The courage and commitment of our staff ensured we could continue to work with communities on the ground throughout the year. This courage and commitment is recognised and we thank each staff member for their contribution in what was again another most difficult year.

# REVIEW OF FINANCIAL OUTCOME 2021

## The financial outcome for 2021 is set out in the 'Consolidated Statement of Financial Activities' on page 68.

During 2021, Concern's income and expenditure increased compared to 2020. This was mainly due to increased programme activities particularly in the Middle East and Africa.

A more detailed commentary on the financial results for 2021 is set out below.

### Income

The organisation's income in 2021 amounted to €228 million – see note 2 to the financial statements for a detailed breakdown by source. This is an increase of 8.5% on 2020 and represents the highest income ever recognised by the organisation. The increase took place across all of our main income streams and was a very good performance in a highly 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 2021, are outlined below:

#### Incoming resources from donations and legacies:

Income from donations and legacies comprises donations from individual and corporate donors, trusts and foundations. In 2021, we received €41.6 million from this income stream – see note 2(a) to the financial statements.

We continued to fundraise in three markets (Ireland, the UK and South Korea) and income increased by 6% when compared to 2020. The largest increases occurred in Ireland and South Korea, while the UK experienced a decrease, this was due to the following main factors:

- In Ireland, which continues to be our largest source of income (accounting for 66% of the overall total of donations and legacies), revenues increased by €2m, which was mainly due to increased income relating to tax giving and legacies.
- In the UK, income decreased by €0.5 million when compared to 2020. This reduction was primarily due to a reduction, which is noted

on the community fundraising line, in people signing up to certain challenges and a reduction in legacy income.

- In South Korea, there was an increase in both regular giving and one-off donations across television and web campaigns resulting in income growth of €0.7m.

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

Concern received a total of €169.3 million in grants from governments and other institutional donors in 2021 – see note 2(b) to the financial statements for an analysis by donor. This represents a 6.8% increase from our 2020 levels.

The overall increase in grant income was because we secured funding for:

- A planned scaling-up of activity across a range of ongoing country programmes
- Increased activity in conflict related emergencies in the Middle East and Africa.
- A return to normal programme activity levels across country programmes throughout 2021 after suspending some activity in 2020 due to COVID circumstances.

Concern Worldwide (US) Inc. (including the US Government) was the single largest donor in 2021 providing €48.8 million or 28.8% of the institutional donor income. The European Union was the next largest donor in 2021 providing €48.1 million, (EU €19.7m and ECHO €28.4m) (28.4%), followed by the Irish Government at €28.6 million (16.9%), the British Government at €16.1 million (9.5%), and UN Agencies at €13 million (7.7%), of institutional donor income. There was a noted decrease in funding from the British Government in 2021, when compared to 2020, because of their decision to cut their 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 €16.6 million in 2021, an increase of 42% from 2020 – see note 2(c) to the financial statements for details. The bulk of the donations were foodstuffs for emergency distributions in South Sudan, Ethiopia, Bangladesh and Republic of Sudan, with smaller but significant amounts in Chad, Pakistan, Somalia, DRC, and Malawi.

## Expenditure

Our total expenditure for the year was €217 million, made up as follows:

	€'m	%
Charitable activities	€201.8	93%
Raising funds	€15.5	7%
	€217.3	100%

Overall, this represents a 7.2% increase from the 2020 level of €202.7 million, with the majority of the increase occurring on charitable activities.

### Charitable activities

Expenditure on charitable activities in 2021 totalled €201.8 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	2021
Health and nutrition	4.6%
Education	8.4%
Livelihoods	8.5%
Integrated programming	15.7%
Emergency	60.0%
Development education and advocacy	2.3%
Governance	0.5%
Total Charitable Exp.	100.0%

As can be seen from the above chart, emergency response remained our largest programme accounting for 60% of total charitable spend. Contributing to the increase in emergency in 2021 was the increase in donated commodities, as noted in the income section above.

Our total direct overseas programme expenditure continued to be concentrated in Africa (64%), though we continue to operate on a large scale in the Middle East (23%) and maintain a strong presence in Asia (11%). Haiti remains our only country of operation in the Americas.

### Raising funds

The cost of raising funds totalled €15.5 million in 2021 which is 3.2% higher than 2020. The increase in expenditure is primarily due to a return to door and street fundraising activities following the lifting of COVID-19 restrictions.

The return earned on fundraising expenditure is closely monitored and was felt to be satisfactory in 2021.

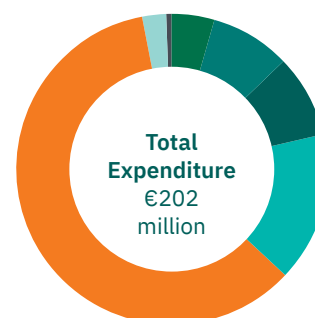
### Support Costs

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 and information technology. 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 gain) amounted to €11.1 million (see note 3 (d) to the financial statements), compared to €13.3 million in 2020, a 16.4% decrease. The main reasons for this decrease are due to a mix of factors:

- in 2021 there was an overall foreign exchange gain of €2.3m (arising primarily from an appreciation of the euro in respect of our foreign currency expenditure and bank holdings) versus a loss of €0.8m in 2020, which accounts for €3.1m of the decrease,
- an increase in costs of €0.9m before exchange gain due to the cost of strategic investments approved as part of the new strategic plan (including safeguarding, compliance and new systems), higher staff numbers due to increased activity and pay increases.

## Expenditure on Charitable Activities



4.6%

Health and nutrition  
(€9m)

8.4%

Education  
(€17m)

8.5%

Livelihoods  
(€17m)

15.7%

Integrated programming  
(€32m)

60.0%

Emergency  
(€121m)

2.3%

Development education  
and advocacy  
(€5m)

0.5%

Governance  
(€1m)



## 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 to the right:

- *Return on fundraising spend* essentially measures how much we get back in donations and legacies for each euro spent on fundraising. While fundraising costs increased in 2021 in comparison to 2020, the income growth was higher, due to the return on prior year investments in fundraising.
- *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 92% recorded in 2021 is 2% higher than in 2020, demonstrating the organisation's continued success in securing high levels of funding during the year.
- *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 6.2% realised in 2021 is similar to 2020. 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 expenditure that we can cover from our available unrestricted resources. The 2021 figure of 144 days is regarded as satisfactory.

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

Indicator	2021	2020
Return on fundraising spend	2.7	2.6
Government & institutional income as a percentage of total expenditure on charitable activities (excluding donated commodities)	92%	90%
Support costs (excluding exchange gain/loss) as a percentage of total costs	6.2%	6.2%
Percentage of total income derived from our largest donor	21%	18%
Expenditure cover held in unrestricted reserves	144 days	136 days

## Financial Results of Subsidiary Companies

In addition to the parent company, during 2021 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 fundraising decreased in 2021 due to a reduction in challenge related income and legacies. There was also a reduction in funding secured from the British Government from €27.7m to €16.1m 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 continued to provide support to the Group's fundraising activities. While activities were restricted for early part of 2021 due to Covid-19, they returned to normal fundraising activities during the year and the costs have been borne by the parent company.
- 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 2021 from €3.2m to €3.9m due largely to the strategic investments made in prior years.

## Pensions

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

Concern Worldwide operates a defined benefit pension scheme, providing benefits based pensionable salary as at March 31, 2009. 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 deficit). As a result of these changes no current or future benefits are being accrued under the defined benefit scheme. The scheme continues however to provide life assurance benefits to staff based on their annual salaries during their period of scheme membership. In 2009, the 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. An actuarial valuation of the scheme, at the balance sheet date, shows a surplus of €3m (see note 16 to the financial statements). The Board is satisfied that this surplus is recoverable by the Group through refunds from the scheme or through reduced contributions in the future.

Up until August 2021, the Company paid ongoing benefits to two ex-staff members who became incapacitated while working overseas. The Company made investments to fund these benefits and these were transferred

into a discretionary trust for the benefit of the relevant individuals in 2007. During 2021, following consultation with the ex-staff members involved, the scheme was settled and the trust was terminated. Following the completion of the settlement arrangements by the Company through the use of its own funds and termination of the trust, the residual investments transferred to the Company and are recognised as Short Term Investments under Current Assets (Note 13).

In many 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 €4.4m 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

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 €92million at December 31, 2021 are detailed in Note 17 to the financial statements and fall into two categories:

- Restricted funds (€6 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 (€86 million): these are of two types:
  - Designated funds (€85 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 2021, funds had been designated for five specific purposes as follows:
    - To cover the planned 2022 budget deficit (€1.1m).
    - To recognise that a portion of reserves is invested in the charity's fixed assets (tangible and intangible), and is not therefore immediately available for other purposes (€17.5m).
    - To ensure the continuity of operations (€42.4m).
    - To cover the risk of holding assets in our overseas programmes (€0.5m).
    - To finance investment in new strategic projects and fundraising opportunities, in line with the Strategic Plan 2021-2025 (€23.5m).

- General unrestricted funds (€1 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 and the Board reviews the level of reserves held periodically. The last review was done in conjunction with the approval of the 2022 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 2022 expenditure plans would include investments in fundraising activities, systems and programmes that would reduce designated reserves from the 2021 levels.

## Going concern

Based on the results for the year, the year-end financial position and the approved 2022 budget, the Board believes that the charity has adequate resources to continue in operational existence for the foreseeable future.

The organisation highlighted COVID-19 as a major risk in 2020. In 2021, due to the pervasive nature of COVID-19, it was replaced as a separate risk and incorporated into the analysis of every risk on the register. Therefore the organisation has continued to monitor this risk during 2021 as part of its overall operations. While COVID-19 restrictions had slowed down the implementation of many field projects during 2020 and early 2021, the organisation worked with institutional donors to reschedule timelines to ensure that programmes could resume in 2021 following the lifting of restrictions. The Board are satisfied that management continue to assess the possible effects of this pandemic on the continued operations of the organisation and believe that the organisation has sufficient reserves and other capacity to deal with this crisis.

The Board believes that there are therefore 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



**Mme Sadi Oumale, Niger**  
Mme Sadi Oumale with her daughter Laïla (2) is preparing her field for the beginning of the rainy season. **Photo:** Ollivier Girard / Concern Worldwide



## 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.

## Governance and Management

### 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 Board's deliberations.

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 overall limit of nine continuous or twelve non-continuous years' service.

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

Body	Description	Activities	Status
<b>Concern Worldwide (UK)</b>	A company limited by guarantee - regarded as a subsidiary because Concern Worldwide is the sole member.	Concern Worldwide UK 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.
<b>Concern Korea Foundation</b>	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.	Concern Korea 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.
<b>Concern Charity Trading</b>	A company limited by guarantee - regarded as a subsidiary because Concern Worldwide appoints the Board of Directors.	Recruits fundraising staff and provides other fundraising services to Concern Worldwide.	Services company.
<b>Concern Worldwide (Northern Ireland)</b>	A company limited by guarantee - Concern Worldwide (Northern Ireland) is a subsidiary of Concern Worldwide (UK).	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 regulators.

Concern Worldwide (US) Inc. is an affiliated but independently governed organisation based in the United States of America. Two Board members of Concern Worldwide sit on the Board of Concern Worldwide (US) Inc. Given that the Board of Concern Worldwide (US) Inc. constitutes 24 directors, the involvement of the two Board members of Concern Worldwide does not result in any undue influence.

Below is a list of the Board members on the date this report was approved:

- Christine Barrett is Director of Digital Sales in Microsoft for the German market and has vast international experience in multinational organisations. She is an advocate for Diversity and Inclusion in the workplace.
- Zamila Bunglawala is the International Director at the UK Department for Education and leads key global programmes with the Foreign, Commonwealth and Development Office, other Governments and NGOs.
- Catherine Corcoran leads the BA in Social and Community Studies at LIT Tipperary.
- Donal D'Arcy leads the governance function in respect of the provision of coronial and related services, within the Civil Justice pillar of the Department of Justice.
- 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.
- Jacinta Flanagan is the Programme Director of Enterprise Applications for the agri-services group Origin Enterprises plc.
- Colin Gordon sits on the RDS Foundation Board and the Board of Febvre & Co Ltd. Colin is a published author of reference texts for commercial excellence and since January 2019, has been running his own consulting practice having spent a number of years in various senior management roles in a number of leading companies across sectors of Irish industry.
- 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.
- Jim McShane is Chairman of the Board of Directors of The McShane Companies and a member of the Board of Directors, Concern Worldwide (US) Inc.

- Cormac Murphy is a Chartered Accountant and leads the Banking Sector for EYs EMEA Financial Services Office in Ireland.
- Jason Murphy is a Chartered Accountant and Financial Controller at NewsWhip, a software company. Previously, he was Internal Audit Manager with Concern Worldwide.
- Vincent Murphy is a Chartered Director and Chartered Accountant and works as the Finance Director and Company Secretary with Aviva Stadium.
- Hugh David Ritchie is Chief Officer and Secretary General of the Representative Body of the Church of Ireland (the RCB).
- Rachel Rodgers is a lawyer and a partner in Walkers, an international law firm.
- Bernadette Sexton is CEO of Oxford Policy Management, an international development consultancy and serves on the Board of Trustees of Concern Worldwide (UK).
- Cormac Staunton is an EU and International Policy Manager at the Central Bank of Ireland.
- Dr Rosalyn Tamming is the Head of Policy, Research and Public Affairs in the National Disability Authority in Ireland.
- John Treacy is the former Chief Executive of Sport Ireland, the statutory agency for sport in Ireland, and Chairs the Board of Directors of Concern Worldwide.
- Donald Workman is a former Executive Chairman of RBS and chairs the Board of Trustees of Concern Worldwide (UK).

The Board met five times during 2021 and attendance of eligible members was as follows:

Board Member	No. Attended/ No. Eligible
Christine Barrett	5/5
Zamila Bunglawala	3/5
Catherine Corcoran	4/5
Donal D'Arcy	5/5
Kevin Doris Ejon	5/5
Jacinta Flanagan	4/5
Colin Gordon	5/5
Youngshin Lee	1/1
Teresa McColgan	2/2
Jim McShane	5/5
Cormac Murphy	4/5
Jason Murphy	1/1
Vincent Murphy	5/5
Gary Rice	2/2
Hugh David Ritchie	5/5
Rachel Rodgers	5/5
Bernadette Sexton	4/5
Cormac Staunton	5/5
Rosalyn Tamming	5/5
John Treacy	5/5
Donald Workman	5/5
John Treacy	5/5
Donald Workman	5/5

### 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 four Board Committees 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 2021 and attendance was as follows:

Committee Member	No. Attended/ No. Eligible
Dermot Browne	5/5
Teresa McColgan	3/3
Jason Murphy	1/1
Vincent Murphy	4/5
Gary Rice	3/3
Hugh David Ritchie	5/5

During 2021, the items reviewed and approved by the Committee included quarterly management accounts, the annual report and the 2022 budget.

- **Audit and Risk Committee** – this Committee monitors the control and risk management systems of Concern and advises the Board on internal controls, risk, compliance and related policies. The Committee met five times during 2021 and attendance of eligible members was as follows:

Committee Member	No. Attended/ No. Eligible
Christine Barrett	5/5
Gemma Collins	4/4
Donal D'Arcy	5/5
Victoria Fakehinde	1/1
Jacinta Flanagan	0/5
Una Henry	2/2
Liz Joyce	2/3
Tony McCusker	2/3
Peter McNichol	1/2
Rachel Rodgers	4/5
Yvonne Slattery	1/1
Cormac Staunton	1/2

During 2021, the items reviewed and approved by the Committee included internal audit reports, the risk management policy and the audit risk register.

- **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 four occasions during 2021 and attendance was as follows:

Committee Member	No. Attended/ No. Eligible
Catherine Corcoran	2/4
Howard Dalzell	4/4
Jacinta Flanagan	0/4
Vydehi Muppavarapu	2/2
Cormac Murphy	4/4
Victor Otero	4/4
Cormac Staunton	3/4
Rosalyn Tamming	4/4

During 2021, the items reviewed and approved by the Committee included meta evaluations and the advocacy evaluation.

- **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 2021 and attendance was as follows:

Committee Member	No. Attended/ No. Eligible
Zamila Bunglawala	4/5
Donal D'Arcy	5/5
Colin Gordon	4/5
Teresa McColgan	2/2
Vincent Murphy	3/3
Rosalyn Tamming	5/5
John Treacy	5/5

During 2021, this Committee reviewed (and recommended approval by the Board) the proposed pay increases for 2022 and oversaw the CEO recruitment process (which is expected to conclude in 2022).

#### 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. During 2021, we ran our first online Board induction session.

#### 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 are the Key Management Personnel of Concern as outlined on page 61.

#### 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.

#### 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 during 2021 we continued to rollout the recommendations made – these included improved access to electronic board papers and the adoption of the risk management policy.

During 2021, the Board reviewed the efficiency and effectiveness of its own operations. Recommendations made, as a result of this review, included taking a blended approach to Board/Committee meetings in 2022 (with some meetings being in person and others online).



## Standards

The Board of Directors of Concern Worldwide is committed to maintaining high standards of corporate governance and 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 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.

## Internal Control and Organisational Risk Management

### Internal control

Concern Worldwide 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 applied 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 function that both monitors compliance and investigates problematic transactions.

During 2021, we investigated 48 reported allegations of fraud. These investigations uncovered nine incidents that caused loss to Concern with the total estimated loss due to fraud in 2021 being €15k. 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.

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 2021 review are listed below in order of significance:

2021 Ranking*	2021 Risks
1 (2)	Funding environment
2 (3)	Staff safety, well-being & security
3 (5)	Safeguarding
4 (6)	Compliance
5 (7)	Fraud & corruption
6 (4)	Staff recruitment & retention
7 (8)	System failure, cyber-attack and data Security

\* The 2020 rankings are shown in brackets

In 2020, the top risk for the organisation was the Consequences of COVID-19. When preparing the risk register for 2021 it was agreed that the impact of COVID-19 had been so far reaching that it permeated every part of Concern’s operating environment and every risk to which Concern was exposed. Accordingly, COVID-19 was removed as a separate risk and instead incorporated into the analysis of every risk on the register.

The risks and mitigating actions for 2021 are explained more fully below:

- **Funding environment:** The combination of Brexit and COVID-19 continued to create uncertainty in relation to the funding likely to be available to the organisation in 2021. Concern continued to react by carefully adjusting and closely monitoring its budgets and expenditure to reflect likely levels of available income. It also sought to grow and diversify income, to achieve balance in its revenue sources and to reduce exposure to any single economy or donor.
- **Staff safety, well-being and security:** 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 impacts the people with whom we work. We managed (and continue to manage) this risk, by the development and enforcement of strong policies, by good recruitment practice and by 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



**Talaso Abduba, Kenya**  
Talaso Abduba, does the X for international Womens day by a water point in Horrigutha in Marasbit.  
**Photo: Ed Ram/Concern Worldwide**

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 2021 it continued to carry out in person internal audits where possible.

- **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.

- **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 be 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 security reviews.

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

Appropriate systems and procedures are in place to manage these risks and provide reasonable but not absolute assurance against occurrence. Management undertakes ongoing monitoring of the level of risk and reports on this to the Board.

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



**Democratic Republic of Congo**  
Children on the Lualaba River,  
Kiambi, Manono Territory.  
**Photo** Hugh Kinsella Cunningham /  
Concern Worldwide





## Lobbying and Political Contributions

There were no political contributions in 2021, 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 2021 financial statements.

## Accounting Records

The Board of Directors believe that they have complied with the requirements of Chapter 2 of Part 6 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 in 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

The Directors acknowledge that they are responsible for securing the company's compliance with the relevant obligations, as defined in the Companies Act 2014, and as required by Section 225 of that Act and they confirm that:

- a compliance policy document has been drawn up that sets out policies that in their opinion are appropriate to the company respecting compliance by the company with its relevant obligations.
- appropriate arrangements or structures are in place that are, in their opinion, designed to secure material compliance with the company's relevant obligations, and,
- during the financial year, the arrangements or structures referred to above have been reviewed.

# LOOKING AHEAD PLANS FOR THE FUTURE



**Mamaya Conte, Sierra Leone**

Mamaya Conte being vaccinated in Kunthai Town in Kambia, Sierra Leone by the mobile vaccination team. At the beginning, they had reservations about taking the vaccine but once they spoke to Concern staff, they were convince it was safe and a line to be vaccinated formed.

**Photo:** Gavin Douglas  
/Concern Worldwide



**It is just over ten years since Concern made the strategic decision to shift further into fragile contexts. At the time, there was a growing consensus that it was in these states where humanitarian need was increasingly found, while the flourishing of civil society in countries such as India, meant that although extreme poverty was still present, the need for international organisations was lessened.**

At the time however, no one could have foreseen how tragically prescient this decision was. The last decade has seen an accelerated growth in fragility, hunger and humanitarian need - predominantly due to conflict and the worsening climate crisis, but also because of a failure to rebound from the Global Recession of 2008-2010, growing inequality, political instability and of course, the COVID-19 pandemic.

At the time of writing, the invasion of Ukraine has precipitated an enormous humanitarian crisis at the heart of Europe which presents a worldwide economic challenge that will have serious negative implications for the most vulnerable communities in the world.

The number of people in need of humanitarian assistance has grown from 105 million in 2012 to 274 million in 2022. In that time, the amount of funding needed to respond to the most urgent humanitarian needs has grown from \$9 billion to \$42 billion. At the same time, global hunger has deepened considerably, with an estimated 45 million people on the brink of famine conditions at the time of writing.

It is a stark moment in time that we are all living through, and for a dual mandate humanitarian and development organisation such as Concern, there is an extremely

wide breadth of challenges and workload in general. Humanitarian and development challenges are no longer concentrated in specific regions of the world, but are spread across the globe in a way that would have been considered almost inconceivable twenty years ago.

In navigating a course through a time that could be potentially overwhelming, it is a focus on those in greatest need that provides a guiding star for Concern, along with a mission and set of values that can reliably provide a clarity of strategic intent for teams and the organisation as a whole. That focus was reaffirmed in our strategic plan, along with four strategic goals that frame Concern's ambition for impact until 2025.

The vision of the plan builds on the considerable investment in internal systems that was made in recent years, such as the rolling out of the Grant Management System and the establishment of a Safeguarding Unit, as well as considerable strategic investment in areas such as diversity and inclusion, environment and compliance. In the coming years, these investments will be essential to not only future proofing the organisation, but also ensuring that there is internal bandwidth to focus as much as possible on programming, and sustainably enhancing Concern's impact in a more volatile world.

In the immediate future, the development of approaches to Localisation and Nexus programming will be essential not only in ensuring Concern remains in step with the progress of the sectors in which we work, and the requirements that some of our most critical donors place on us, but that our staff have a tangible framework of ambition to achieve commitments to local populations in these areas. They will build on our existing approaches to emergencies, partnership and understanding of extreme poverty.

COVID-19 has changed the dynamics of the workplace at an unprecedented speed. As we continue to emerge from the pandemic, hopefully for the final time, a comprehensive Future of the Workplace project will last throughout the year to ensure that we are optimising our organisational impact while retaining flexibility for staff.

The generous support of the public through our global network has been at the heart of who we are as an organisation and we will continue to ensure that they remain engaged and informed of the realities on the ground and how their support contributes towards achieving our mission of ending poverty and hunger.

Looking further into the future, a review of Concern's policy statement in 2025 will provide an opportunity to reflect on the fundamentals of Concern and the extent to which it is adapting to a world that is changing faster than ever before. As always, our focus will remain on those in greatest need, but how we apply that focus may change, as it has many times since the beginning in 1968.

On behalf of the Board



**John Treacy**  
Director



**Vincent Murphy**  
Director

25 April, 2022



# LEGAL AND ADMINISTRATIVE INFORMATION

A close-up photograph of a woman with dark skin and short hair, smiling broadly. She is wearing a bright red t-shirt. The background is slightly out of focus, showing shelves in what appears to be a small shop or market. There are various items on the shelves, including boxes of 'Hedax' and 'Parabola' products, and some yellow and red packaging.

**Eliza Manjolo, Malawi**

Eliza and her husband Landen started a business with the support of Concern's Graduation programme.

**Photo:** Chris Gagnon/  
Concern Worldwide

## Board Members

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

Christine Barrett  
Zamila Bunglawala  
Catherine Corcoran  
Donal D'Arcy  
Kevin Doris Ejon  
Jacinta Flanagan  
Colin Gordon  
Youngshin Lee  
Jim McShane  
Cormac Murphy  
Jason Murphy  
Vincent Murphy  
Hugh David Ritchie  
Rachel Rodgers  
Bernadette Sexton  
Cormac Staunton  
Roselyn Tamming  
John Treacy  
Donald Workman

Catherine Corcoran, Colin Gordon, Jim McShane and John Treacy stood for election at the Annual General Meeting in May 2021 and were appointed to the Board.

Jason Murphy and Youngshin Lee were co-opted to the Board in September 2021.

Gary Rice and Teresa McColgan retired from the Board in May 2021.

## Committees of the Board and other information

### Finance Committee

Dermot Browne\*  
Jason Murphy  
Vincent Murphy  
Hugh David Ritchie - Chair

### Programme Monitoring and Evaluation Committee

Catherine Corcoran  
Howard Dalzell\*  
Jacinta Flanagan  
Vydehi Muppavarapu\*  
Cormac Murphy  
Victor Otero\*  
Cormac Staunton  
Roselyn Tamming - Chair

### Audit and Risk Committee

Christine Barrett  
Gemma Collins\*  
Donal D'Arcy – Chair  
Victoria Fakehinde\*  
Jacinta Flanagan  
Una Henry  
Liz Joyce  
Tony McCusker\*  
Pete McNichol\*  
Rachel Rodgers  
Yvonne Slattery\*  
Cormac Staunton

### Remuneration and Succession Committee

Zamila Bunglawala  
Donal D'Arcy  
Colin Gordon  
Vincent Murphy  
Roselyn Tamming  
John Treacy – 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 2021

### Chief Executive Officer

Dominic MacSorley

### Chief Operations Officer

Jim Hynes  
(to June 2021)

Aoife Gleeson  
(from June 2021)

### Communications Director

Sarah Hegarty

### Emergency Director

Dominic Crowley

### Fundraising and Development Director

Richard Dixon  
(to March 2021)

Gaby Murphy  
(from July 2021)

### Human Resources Director

Louise Supple

### International Programmes Director

Carol Morgan

### Strategy, Advocacy and Learning Director

Connell Foley

### Executive Director, Concern (UK)

Danny Harvey

### Executive Director, Concern Korea

Jun Mo Lee

### Chief Executive Officer, Concern US

Colleen Kelly

### Finance Director during 2021

Ciara O'Neill



**Mme Sadi Oumale, Niger**

Mother of eight, Mme Sadi Oumale, with daughter Laïla (2) at their house in Village Allela. She is a participant in the Realigning Agriculture to improve Nutrition (RAIN) project which focuses on improving food and nutrition security and enhancing the livelihoods of the most vulnerable households in the area. **Photo:** Ollivier Girard / 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;

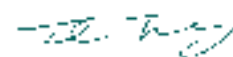
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Group's and Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Group and 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 of the Company comply with the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial

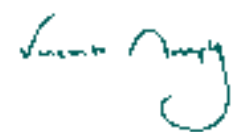
statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible 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



**John Treacy**  
Director



**Vincent Murphy**  
Director

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Concern Worldwide

### Report on the audit of the financial statements

#### Opinion

We have audited the Group and Company financial statements of Concern Worldwide ("the Group" or the "Company") for the year ended 31 December 2021 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 FRS102 (issued in October 2019) (the "Charities SORP").

In our opinion, the Group and Company financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Group and Company as at 31 December 2021 and of the Group's income and expenditure for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and

- 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 and the Company 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 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;
- in our opinion, the Report of the Board has been prepared in accordance with the Companies Act 2014.

#### **Opinions on other matters prescribed by the Companies Act 2014**

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 Group and 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 63, 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 and 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 <http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/Description-of-the-auditor-s-responsibilities-for>

#### **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 the 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.

27 April 2022



**Richard Hobson**  
for and on behalf of:

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





**Abela Mwamba wa Kumuna**  
**Democratic Republic of Congo**  
Abela Mwamba wa Kumuna and his wife are parents to 11 children have been selected to participate in the Graduation programme which will support them with a range of activities which combine to move them out of poverty. **Photo:** Pamela Tulizo/Panos/Concern Worldwide



# FINANCIAL STATEMENTS

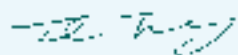
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## Consolidated Statement of Financial Activities

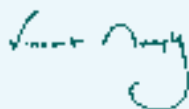
for the year ended December 31, 2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		€'000	€'000	€'000	€'000
<b>Income from:</b>					
Donations and legacies	2(a)	28,567	13,053	41,620	39,379
Charitable activities:					
- grants from governments and other institutional donors	2(b)	-	169,254	169,254	158,439
- donated commodities	2(c)	-	16,615	16,615	11,698
Other trading activities	2(d)	538	-	538	444
Investments and other income	2(e)	324	2	326	480
<b>Total income</b>		<b>29,429</b>	<b>198,924</b>	<b>228,353</b>	<b>210,440</b>
<b>Expenditure on:</b>					
Charitable activities	3(a)	5,022	196,753	201,775	187,662
Raising funds	3(c)	14,597	940	15,537	15,057
<b>Total expenditure</b>		<b>19,619</b>	<b>197,693</b>	<b>217,312</b>	<b>202,719</b>
<b>Net income for the year</b>		<b>9,810</b>	<b>1,231</b>	<b>11,041</b>	<b>7,721</b>
<b>Other recognised gains and losses:</b>					
Exchange gain/(loss) on consolidation of subsidiaries	17(a)	76	228	304	(179)
Actuarial gain/(loss) on staff retirement arrangements	16(2)	376	-	376	(560)
<b>Net movement in funds</b>	17(a)	<b>10,262</b>	<b>1,459</b>	<b>11,721</b>	<b>6,982</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	17(a)	75,724	4,533	80,257	73,275
<b>Total funds carried forward</b>		<b>85,986</b>	<b>5,992</b>	<b>91,978</b>	<b>80,257</b>

On behalf of the Board



**John Treacy**  
Board Member



**Vincent Murphy**  
Board Member

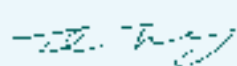


# Consolidated Balance Sheet

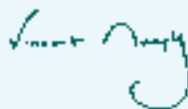
as at December 31, 2021

	Notes	2021		2020	
		€'000	€'000	€'000	€'000
<b>Fixed assets</b>					
Intangible assets	7		1,967		1,455
Tangible assets	8		15,303		14,742
Surplus on defined benefit pension scheme	16(2)		2,999		2,621
<b>Total fixed assets</b>			20,269		18,818
<b>Current assets</b>					
Stock	10	133		133	
Debtors and prepayments	11	35,826		35,365	
Cash at bank and in hand	12	81,549		80,280	
Short term investments	13	441		-	
<b>Total current assets</b>		117,949		115,778	
<b>Creditors: amounts falling due within one year</b>	14	(41,887)		(50,409)	
<b>Net current assets</b>			76,062		65,369
<b>Total assets less current liabilities</b>			96,331		84,187
<b>Net assets excluding staff retirement liabilities</b>			96,331		84,187
Staff retirement liabilities	16(2)		(4,353)		(3,930)
<b>Net assets</b>			91,978		80,257
<b>The funds of the charity:</b>					
Unrestricted funds	17(a)		85,986		75,724
Restricted funds	17(a)		5,992		4,533
<b>Charity funds</b>			91,978		80,257

On behalf of the Board



**John Treacy**  
Board Member



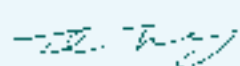
**Vincent Murphy**  
Board Member

## Company Balance Sheet

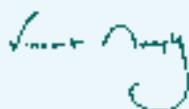
as at December 31, 2021

	Notes	2021		2020	
		€'000	€'000	€'000	€'000
<b>Fixed assets</b>					
Intangible assets	7		1,967		1,455
Tangible assets	8		14,981		14,392
Financial Asset Investments	9		391		391
Surplus on defined benefit pension scheme	16(2)		2,999		2,621
<b>Total fixed assets</b>			20,338		18,859
<b>Current assets</b>					
Stock	10		133		133
Debtors and prepayments	11		40,259		42,881
Cash at bank and in hand	12		69,716		66,104
Short term investments	13		441		-
<b>Total current assets</b>			110,549		109,118
<b>Creditors: amounts falling due within one year</b>	14		(39,946)		(47,944)
<b>Net current assets</b>			70,603		61,174
<b>Total assets less current liabilities</b>			90,941		80,033
<b>Net assets excluding staff retirement liabilities</b>			90,941		80,033
Staff retirement liabilities	16(2)		(4,353)		(3,930)
<b>Net assets</b>			86,588		76,103
<b>The funds of the charity:</b>					
Unrestricted funds	17(b)		82,109		72,496
Restricted funds	17(b)		4,479		3,607
<b>Charity funds</b>			86,588		76,103

On behalf of the Board



**John Treacy**  
Board Member



**Vincent Murphy**  
Board Member

## Consolidated Cash Flow Statement

for the year ended December 31, 2021

	Notes	2021	2020
		€'000	€'000
<b>Cash flows from operating activities</b>			
Net income for the year		11,041	7,721
Amortisation	4	102	102
Depreciation	4	502	505
Deposit interest earned	2(e)	(14)	(81)
Difference between pension charge and cash contributions		198	248
Increase in stocks	10	-	(83)
(Increase) in debtors and prepayments	11	(461)	(5,781)
(Decrease)/increase in creditors	14	(8,522)	13,085
Exchange movements		(831)	234
<b>Net cash provided by operating activities</b>		<b>2,015</b>	<b>15,950</b>
<b>Cash flows from investing activities</b>			
Deposit interest received		14	101
Payments to acquire intangible fixed assets	7	(614)	(351)
Payments to acquire tangible fixed assets	8	(1,040)	(166)
<b>Net cash used in investing activities</b>		<b>(1,640)</b>	<b>(416)</b>
<b>Cash flows from financing activities</b>			
Repayments on bank loan		-	(1,653)
<b>Net cash used in financing activities</b>		<b>-</b>	<b>(1,653)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>375</b>	<b>13,881</b>
Cash and cash equivalents at the beginning of the year		80,280	67,011
Exchange rate movements	18	894	(612)
<b>Cash and cash equivalents at the end of the year</b>	18	<b>81,549</b>	<b>80,280</b>



## 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 financial instruments 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 2021 on page 49).

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 consolidated 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 and have been set up specifically to carry out the work of the Group.

# Notes to the Financial Statements

(continued)

## 1 Accounting Policies (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.

### Consortia arrangements

Income received and expenditure incurred by the Group and Company, as a member of a consortium arrangement, 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 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 the related expenditure, 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.

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.

# Notes to the Financial Statements

(continued)

## 1 Accounting Policies

(continued)

### Other trading activities

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

Governance costs represent the salaries, direct expenditure and overhead costs incurred on the strategic, as opposed to day-to-day management, of the charity and on compliance with constitutional and statutory requirements. Costs related to internal audit and organisational risk management are also included in this category.

### 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 overseas programme management, overseas programme technical support, finance, information technology and human resources. The basis of the cost allocation has been 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 Group can no longer withdraw the offer of the benefits 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.
- (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 tangible and intangible assets for on-going use by the charity and to cover planned future deficits.



# Notes to the Financial Statements

(continued)

## 1 Accounting Policies

(continued)

### G) Intangible Assets

Intangible assets represent the development costs of computer software and 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.

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 the developing world), 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 Group's and Company's functional currency because the majority of funds raised by the Group 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

#### Financial Asset Investments

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

#### 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.

# Notes to the Financial Statements

(continued)

## 1 Accounting Policies (continued)

### 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 activity.

### 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.

### Interest bearing borrowings

Interest bearing borrowings including bank loans are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, interest bearing borrowings are stated at amortised cost using the effective interest method.

### 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 in the current and prior periods. 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 liability arising 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.

#### Liability in relation to incapacitated staff

For the liability in relation to incapacitated staff, the amount charged to the *Consolidated Statement of Financial Activities* is the actuarially determined cost of benefits to two ex-staff members for the year. The expected return on the investments made to cover the liabilities and the increase in these liabilities, due to the unwinding of the discount during the year, are included under the appropriate expenditure headings in the *Consolidated Statement of Financial Activities*.

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, was disclosed as a liability/asset in the balance sheet until the settlement of the liability by the Company during 2021.

#### 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

	2021	2020
	€'000	€'000
Individual giving	32,328	30,267
Legacies	3,004	2,575
Corporates, major donors and trusts	3,985	3,429
Community fundraising	1,593	2,667
Disaster Emergency Committee (DEC) (Note 23)	710	441
<b>Total</b>	<b>41,620</b>	<b>39,379</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 2021 €13.1 million (2020: €11.5 million) of incoming resources from donations and legacies was restricted.

### (b) Charitable activities: grants from governments and other institutional donors

	2021	2020
	€'000	€'000
Irish Government	28,647	27,009
Concern Worldwide (US) Inc. (including US Government)	48,838	37,142
European Union		
- EU	19,661	17,157
- ECHO	28,406	19,240
UK Government	16,117	27,679
UN Agencies	13,045	15,095
World Bank	3,649	5,001
Canadian Government	1,798	2,376
Swedish Government	1,483	1,396
Government of South Korea	1,126	1,955
German Government	937	375
Swiss Government	21	896
Other Governments	4,305	803
Other institutional donors	1,221	2,315
<b>Total</b>	<b>169,254</b>	<b>158,439</b>

In 2021 €169.3 million (2020: €158.4 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

		2021	2020
Donor	Commodity received	€'000	€'000
United Nations World Food Programme	Foodstuffs	11,437	9,060
BHA/Office of U.S. Foreign Disaster Assistance	Shelter kits, medical supplies and vehicles	1,949	-
United Nations Children's Fund	Foodstuffs, medical supplies and shelter kits	1,914	1,067
International Organisation for Migration	Cooking utensils and shelter kits	426	383
ECHO (European Commission)	Flights	334	-
European Union	Medical supplies and hygiene kits	298	-
World Health Organisation	Medical supplies	77	-
Food and Agriculture Organisation	Foodstuffs, tools and seeds	73	88
Irish Aid	Shelter materials, hygiene kits and cooking utensils	53	-
United Nations Population Fund	Hygiene kits	19	18
UK Government	Foodstuffs and medical supplies	-	780
United Nations High Commissioner for Refugees	Shelter kits, foodstuffs and fuel	-	9
Action Contre la Faim International (France)	Shelter materials	-	134
Save the Children International (USA)	Seeds and mobile phones	-	86
International Medical Corps	Hygiene kits	-	15
Other donors	Various	35	58
<b>Total</b>		<b>16,615</b>	<b>11,698</b>

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

#### (d) Other trading activities

	2021	2020
	€'000	€'000
Retail income	439	358
Income from letting premises	99	86
<b>Total</b>	<b>538</b>	<b>444</b>

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

#### (e) Investments and other income

	2021	2020
	€'000	€'000
Deposit interest	14	81
Other income	312	399
<b>Total</b>	<b>326</b>	<b>480</b>

In 2021 €0.002 million (2020: €0.02 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 programme type as shown below. Integrated programming reflects activities that achieve results in more than one programme type.

Programme	Own work	Grants to partners	Distribution of donated commodities	Total direct	Support (Note 3(d))	Total 2021	Total 2020
	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Health and nutrition	3,875	4,664	-	8,539	804	9,343	14,939
Education	15,433	831	-	16,264	709	16,973	11,969
Livelihoods	13,226	2,886	-	16,112	975	17,087	21,285
Integrated programming	23,046	7,067	-	30,113	1,553	31,666	32,585
Emergency	98,878	1,182	16,615	116,675	4,380	121,055	101,333
<b>Total overseas programmes</b>	<b>154,458</b>	<b>16,630</b>	<b>16,615</b>	<b>187,703</b>	<b>8,421</b>	<b>196,124</b>	<b>182,111</b>
Development education and advocacy	3,943	137	-	4,080	555	4,635	4,454
Governance costs (Note 3(b))	370	-	-	370	646	1,016	1,097
<b>Total</b>	<b>158,771</b>	<b>16,767</b>	<b>16,615</b>	<b>192,153</b>	<b>9,622</b>	<b>201,775</b>	<b>187,662</b>
<b>Total 2020</b>	<b>145,331</b>	<b>18,852</b>	<b>11,698</b>	<b>175,881</b>	<b>11,781</b>		<b>187,662</b>

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

#### (b) Governance costs

	Direct	Support (Note 3(d))	Total 2021	Total 2020
	€'000	€'000	€'000	€'000
Staff costs	254	440	694	621
Legal and professional fees	81	83	164	168
Office and other costs	35	123	158	308
<b>Total</b>	<b>370</b>	<b>646</b>	<b>1,016</b>	<b>1,097</b>
<b>Total 2020</b>	<b>352</b>	<b>745</b>		<b>1,097</b>

## Notes to the Financial Statements

(continued)

### 3 Expenditure (continued)

#### (c) Raising funds

	Campaigns	Staff	Occupancy & other direct	Total direct	Support (Note 3(d))	Total 2021	Total 2020
	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Individual giving	5,793	4,112	1,866	11,771	1,213	12,984	12,461
Legacies	46	-	37	83	13	96	96
Corporates, major donors and trusts	65	896	194	1,155	119	1,274	1,261
Community fundraising	132	247	304	683	175	858	944
Retail	7	202	110	319	6	325	295
<b>Total</b>	<b>6,043</b>	<b>5,457</b>	<b>2,511</b>	<b>14,011</b>	<b>1,526</b>	<b>15,537</b>	<b>15,057</b>
<b>Total 2020</b>	<b>5,198</b>	<b>5,330</b>	<b>2,974</b>	<b>13,502</b>	<b>1,555</b>		<b>15,057</b>

#### (d) 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					
	Overseas programmes	Development education and advocacy	Governance	Cost of raising funds	Total 2021	Total 2020
	€'000	€'000	€'000	€'000	€'000	€'000
Overseas programme management	4,126	-	-	-	4,126	3,873
Overseas programme technical support	1,710	207	16	-	1,933	1,779
Finance	1,095	118	210	412	1,835	1,673
Information & communication technology and other services	1,622	9	464	410	2,505	2,408
Human resources	1,209	-	20	502	1,731	1,823
Other support costs	489	221	30	534	1,274	976
<b>Subtotal</b>	<b>10,251</b>	<b>555</b>	<b>740</b>	<b>1,858</b>	<b>13,404</b>	<b>12,532</b>
Net exchange (gain)/loss	(1,830)	-	(94)	(332)	(2,256)	804
<b>Total support costs</b>	<b>8,421</b>	<b>555</b>	<b>646</b>	<b>1,526</b>	<b>11,148</b>	<b>13,336</b>
<b>Total 2020</b>	<b>10,553</b>	<b>483</b>	<b>745</b>	<b>1,555</b>		<b>13,336</b>

Net exchange (gain)/loss 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

	2021	2020
	€'000	€'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	502	505
Auditors' remuneration, excluding VAT - Group:		
Audit of the Group and subsidiary financial statements	88	86
Other assurance and advisory services	14	28
Income from letting premises	(99)	(86)
Reimbursement of expenses claimed by members of the Board	1	1
Payments under operating leases for premises used by the Group	273	226
Payments under operating leases for premises used by branches located in countries of operation	3,676	3,710
Interest payable on bank loan	-	14
<b>(b) Company</b>		
Amortisation of intangible assets	102	102
Depreciation of tangible assets	437	444
Auditors' remuneration, excluding VAT - Company:		
Audit of Company only financial statements	65	65
Other assurance and advisory services	14	28
Payments under operating leases for premises used by branches located in countries of operation	3,676	3,710
Interest payable on bank loan	-	14

### 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, 2021 (2020: 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:

	2021	2020
	€'000	€'000
<b>Management and support staff (Ireland, UK and South Korea)</b>		
Wages and salaries	16,692	15,933
Social protection costs	1,685	1,596
Pension costs (i)	1,490	1,446
<b>Subtotal</b>	<b>19,867</b>	<b>18,975</b>
<b>Project staff in countries of operation</b>		
Wages and salaries	38,895	34,942
Social protection costs	2,625	2,537
Local staff cessation benefits	1,394	1,310
<b>Subtotal</b>	<b>42,914</b>	<b>38,789</b>
<b>Total</b>	<b>62,781</b>	<b>57,764</b>

- (i) Pension costs include employer contributions to the defined contribution pension scheme amounting to €1 million (2020: €1 million) (see Note 16(1)), and the cost of insurance policies that provide benefits in the event of the death or ongoing incapacity of staff members amounting to €0.5 million (2020: €0.4 million).

Termination costs, included in Wages & salaries, amounted to €0.07m (2020: Nil).

The average number of employees is as follows:

	2021	2020
	No. employees	No. employees
Management and support staff (Ireland, UK and South Korea)	359	343
Project staff in countries of operation	4,043	3,632
<b>Total</b>	<b>4,402</b>	<b>3,975</b>

## Notes to the Financial Statements

(continued)

### 6 Staff Costs (continued)

#### (b) Salary range

A total of 84 employees (2020: 57) earned remuneration in excess of €60,000 in 2021 as follows:

	2021	2020
	No. employees	No. employees
€60,001 to €70,000	39	22
€70,001 to €80,000	21	15
€80,001 to €90,000	10	11
€90,001 to €100,000	10	6
€100,001 to €110,000	3	3
€110,001 to €120,000	1	-

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

There were no employees whose remuneration was greater than €60,000 to whom retirement benefits were accruing under defined benefit pension schemes in 2021 (2020: 0).

Contributions of between 7.5% and 9% of salary were made by the Company to the defined contribution pension scheme for 84 (2020: 57) 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 61) in 2021 amounted to €937,839 (2020: €959,471).

The Group's CEO, Dominic MacSorley, is paid €113,493 (2020: €109,773) per year and receives a 9% contribution to a defined contribution pension scheme. He received no additional benefits in the current or prior year.

#### (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 (2020: 4) amounted to €643 (2020: €686) and were paid by either directly reimbursing the members 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 2021 amounted to €0 (2020: €6,686) for 0 members (2020: 4).

## Notes to the Financial Statements

(continued)

### 7 Intangible Assets

#### Intangible Assets - Group

Computer Software	Customer relationship management system	Grant management system	Total
	€'000	€'000	€'000
<b>Cost</b>			
At beginning of year	1,045	512	1,557
Additions in year	614	-	614
<b>At end of year</b>	<b>1,659</b>	<b>512</b>	<b>2,171</b>
<b>Amortisation</b>			
At beginning of year	-	102	102
Amortisation charge for year (i)	-	102	102
<b>At end of year</b>	<b>-</b>	<b>204</b>	<b>204</b>
<b>Net book value</b>			
<b>At December 31, 2021</b>	<b>1,659</b>	<b>308</b>	<b>1,967</b>
<b>At December 31, 2020</b>	<b>1,045</b>	<b>410</b>	<b>1,455</b>

#### Intangible Assets - Company

Computer Software	Customer relationship management system	Grant management system	Total
	€'000	€'000	€'000
<b>Cost</b>			
At beginning of year	1,045	512	1,557
Additions in year	614	-	614
<b>At end of year</b>	<b>1,659</b>	<b>512</b>	<b>2,171</b>
<b>Amortisation</b>			
At beginning of year	-	102	102
Amortisation charge for year (i)	-	102	102
<b>At end of year</b>	<b>-</b>	<b>204</b>	<b>204</b>
<b>Net book value</b>			
<b>At December 31, 2021</b>	<b>1,659</b>	<b>308</b>	<b>1,967</b>
<b>At December 31, 2020</b>	<b>1,045</b>	<b>410</b>	<b>1,455</b>

- (i) No amortisation charge arose in 2021 on the Customer Relationship Management System as the asset was not in use as at December 31, 2021. The Board is satisfied that the project is on track and 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, 2021 has not diminished below their carrying value.



## Notes to the Financial Statements

(continued)

### 8 Tangible Assets

#### Tangible Assets - Group

	Land & freehold premises	Office furniture & equipment	Computer equipment	Motor vehicles	Total
	€'000	€'000	€'000	€'000	€'000
<b>Cost</b>					
At beginning of year	19,259	1,468	1,647	108	22,482
Additions in year	966	5	69	-	1,040
Disposals and retirements in year	-	(176)	(352)	(13)	(541)
Exchange difference	27	34	18	-	79
<b>At end of year</b>	<b>20,252</b>	<b>1,331</b>	<b>1,382</b>	<b>95</b>	<b>23,060</b>
<b>Depreciation</b>					
At beginning of year	5,025	1,117	1,521	77	7,740
Depreciation charge for year	311	70	105	16	502
Eliminated on disposals and retirements	-	(176)	(352)	(13)	(541)
Exchange difference	15	23	18	-	56
<b>At end of year</b>	<b>5,351</b>	<b>1,034</b>	<b>1,292</b>	<b>80</b>	<b>7,757</b>
<b>Net book value</b>					
<b>At December 31, 2021</b>	<b>14,901</b>	<b>297</b>	<b>90</b>	<b>15</b>	<b>15,303</b>
<b>At December 31, 2020</b>	<b>14,234</b>	<b>351</b>	<b>126</b>	<b>31</b>	<b>14,742</b>

The Board is satisfied that the service potential of all tangible assets held by the Group at December 31, 2021 has not diminished below their carrying value.

#### Tangible Assets - Company

	Land & freehold premises	Office furniture & equipment	Computer equipment	Motor vehicles	Total
	€'000	€'000	€'000	€'000	€'000
<b>Cost</b>					
At beginning of year	18,906	932	1,227	109	21,174
Additions in year	966	1	59	-	1,026
Disposals and retirements in year	-	-	-	(13)	(13)
<b>At end of year</b>	<b>19,872</b>	<b>933</b>	<b>1,286</b>	<b>96</b>	<b>22,187</b>
<b>Depreciation</b>					
At beginning of year	4,829	748	1,127	78	6,782
Depreciation charge for year	300	34	87	16	437
Eliminated on disposals and retirements	-	-	-	(13)	(13)
<b>At end of year</b>	<b>5,129</b>	<b>782</b>	<b>1,214</b>	<b>81</b>	<b>7,206</b>
<b>Net book value</b>					
<b>At December 31, 2021</b>	<b>14,743</b>	<b>151</b>	<b>72</b>	<b>15</b>	<b>14,981</b>
<b>At December 31, 2020</b>	<b>14,077</b>	<b>184</b>	<b>100</b>	<b>31</b>	<b>14,392</b>

The Board is satisfied that the service potential of all tangible assets held by the Company at December 31, 2021 has not diminished below their carrying value.

## Notes to the Financial Statements

(continued)

### 9 Financial Asset Investments

	Group		Company	
	2021	2020	2021	2020
	€'000	€'000	€'000	€'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 20 (b).

### 10 Stock

	Group		Company	
	2021	2020	2021	2020
	€'000	€'000	€'000	€'000
Stock	133	133	133	133
<b>Total</b>	<b>133</b>	<b>133</b>	<b>133</b>	<b>133</b>

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

### 11 Debtors and Prepayments

	Group		Company	
	2021	2020	2021	2020
	€'000	€'000	€'000	€'000
Amounts due from governments and other institutional donors	29,682	28,241	25,229	24,184
Debtors and prepayments in countries of operation	3,870	4,134	3,870	4,134
Other debtors and prepayments	2,274	2,990	568	1,525
Amounts due from subsidiaries (i)	-	-	10,592	13,038
<b>Total</b>	<b>35,826</b>	<b>35,365</b>	<b>40,259</b>	<b>42,881</b>

(i) The amounts due from subsidiaries are comprised of 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.

# Notes to the Financial Statements

(continued)

## 12 Cash at Bank and In Hand

	Group		Company	
	2021	2020	2021	2020
	€'000	€'000	€'000	€'000
Cash held in parent and subsidiary companies (excluding branches)	26,461	29,141	14,628	14,965
Cash held in branches in countries of operation	6,627	7,373	6,627	7,373
Short term deposits of parent company	48,461	43,766	48,461	43,766
<b>Total</b>	<b>81,549</b>	<b>80,280</b>	<b>69,716</b>	<b>66,104</b>

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

Cash held in branches in countries of operation are 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, 2021 the deposits were held in the following currencies: Euro €21.6 million (2020: €35.1 million); US Dollar \$11.0 million (2020: \$2.0 million) and Sterling £14.3 million (2020: £6.3 million). The average interest rates applicable to these deposits at December 31, 2021 were: Euro deposits -0.1% (2020: 0.02%); US Dollar deposits 0.01% (2020: 0.33%) and Sterling deposits 0.2% (2020: 0.11%).

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 €6.0 million (2020: €4.5 million) (see Note 17(a)) are included in the Group short term deposits set out above. Restricted funds of the Company of €4.5 million (2020: €3.6 million) (see Note 17(b)) are included in the Company short term deposits set out above. Included in the funds held in parent and subsidiary companies is €2.1 million (2020: €7.3 million) in respect of consortia arrangements (see Note 21) and €26.0 million (2020: €32.3 million) advanced from governments and other institutional donors (see Note 14).

## Notes to the Financial Statements

(continued)

### 13 Short Term Investments

	Group		Company	
	2021	2020	2021	2020
	€'000	€'000	€'000	€'000
Investment policy	441	-	441	-
<b>Total</b>	<b>441</b>	<b>-</b>	<b>441</b>	<b>-</b>

During the year and as part of the settlement arrangements of the incapacitated staff scheme (Note 16(b)), the residual asset values reverted to the Company. This asset is expected to be disposed in 2022.

### 14 Creditors: Amounts Falling Due Within One Year

	Group		Company	
	2021	2020	2021	2020
	€'000	€'000	€'000	€'000
Amounts advanced from governments and other institutional donors	26,024	32,258	25,688	31,539
Trade creditors and accruals in countries of operation	9,425	7,973	9,425	7,973
Other trade creditors	2,024	2,120	1,031	902
Accruals	4,414	8,058	3,802	7,530
<b>Total</b>	<b>41,887</b>	<b>50,409</b>	<b>39,946</b>	<b>47,944</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
	2021	2021	2021	2021	2021	2021
	€'000	€'000	€'000	€'000	€'000	€'000
Amounts due from governments and other institutional donors	28,241	1,441	29,682	24,184	1,045	25,229
Amounts advanced from governments and other institutional donors	(32,258)	6,234	(26,024)	(31,539)	5,851	(25,688)
<b>Total</b>	<b>(4,017)</b>	<b>7,675</b>	<b>3,658</b>	<b>(7,355)</b>	<b>6,896</b>	<b>(459)</b>

	Group	Company
	2021	2021
	€'000	€'000
<b>Analysis of movement</b>		
Cash received during the year (i)	(166,115)	(148,200)
Income earned during the year (ii)	173,443	155,010
Exchange rate movement	347	86
<b>Total</b>	<b>7,675</b>	<b>6,896</b>



## Notes to the Financial Statements

(continued)

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

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 €16.7 million (2020: €25.2 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 €22.9 million (2020: €15.7 million) which was deferred in previous years and met the criteria for recognition as income in the current year.

### 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:

#### (1) Defined contribution pension scheme

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

The defined contribution pension scheme charge for 2021 was €1.0 million (2020: €1.0 million) all of which related to employees in Ireland, the UK and South Korea. 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, 2021 an accrual of €0.1 million (2020: €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. All of this accrual relates to the parent company.

#### (2) Defined benefit pension scheme and other pension arrangements

At the balance sheet date, the net obligation or surplus in relation to the defined benefit scheme and other pension arrangements are as follows:

Assets	Group & Company	
	2021	2020
	€'000	€'000
Surplus on defined benefit pension scheme (see (a) below)	2,999	2,621
<b>Total</b>	<b>2,999</b>	<b>2,621</b>

Liabilities	Group & Company	
	2021	2020
	€'000	€'000
<b>Funded</b>		
Liability for incapacitated staff benefits (see (b) below)	-	(185)
<b>Unfunded</b>		
Liability for overseas local staff service provision (see (c) below)	(4,353)	(3,745)
<b>Total</b>	<b>(4,353)</b>	<b>(3,930)</b>

## Notes to the Financial Statements

(continued)

### 16 Staff Retirement Arrangements (continued)

The movement in the net obligation or surplus on these arrangements during the year was as follows:

	Defined benefit pension scheme	Scheme for incapacitated staff	Overseas local staff service provision	Total 2021	Total 2020
	€'000	€'000	€'000	€'000	€'000
<b>Balance at beginning of year</b>	2,621	(185)	(3,745)	<b>(1,309)</b>	(719)
Current service costs	-	-	(1,394)	<b>(1,394)</b>	(1,310)
Operating expenses	(46)	-	-	<b>(46)</b>	(41)
Past service costs	-	-	-	<b>-</b>	6
Net interest income/(cost)	15	(2)	-	<b>13</b>	30
Net actuarial gain/(loss)	409	(33)	-	<b>376</b>	(560)
Contributions paid during the year	-	443	786	<b>1,229</b>	1,073
Settlement gain	-	318	-	<b>318</b>	212
Disposal of assets	-	(541)	-	<b>(541)</b>	-
<b>Balance at end of year</b>	<b>2,999</b>	<b>-</b>	<b>(4,353)</b>	<b>(1,354)</b>	(1,309)

Amounts included as expenditure on staff retirement arrangements in the *Consolidated Statement of Financial Activities* for the year were €1.1 million, all of which was categorised as Expenditure on Charitable Activities (given the composition of the scheme's membership). This represented a charge of €0.03 million for the defined benefit pension, a credit of €0.3 million for the liability for incapacitated staff and a charge of €1.4 million in relation to the overseas local staff service provision.

An actuarial gain of €0.4 million was credited to *Other recognised gains and losses*. This represented a gain of €0.4 million for the defined benefit pension scheme and a loss of €0.03 million for the liability for incapacitated staff.

#### (a) 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.

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 €3.0 million. The Board is satisfied that this surplus is recoverable by the Group through refunds from the scheme or through reduced contributions in the future.

# Notes to the Financial Statements

(continued)

## 16 Staff Retirement Arrangements (continued)

### (i) Financial assumptions

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

	2021	2020
Valuation method	Projected unit method	Projected unit method
Discount rate for scheme liabilities	1.05%	0.55%
Inflation rate	2.00%	1.35%
Rate of increase to pensions in payment	2.00/0.0% *	1.35/0.0% *

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

The valuation uses 108% 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 23.8 years (2020: 23.7 years) and female 24.9 years (2020: 24.8 years).

Assumptions relating to future salary increases are not applicable in 2021 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, 2021 would have decreased by €0.4 million (2020: €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	Increase/ (decrease) on scheme liabilities	% increase/ (decrease) on scheme liabilities
			€'000	€'000	%
Discount rate	1.05%	+0.25%	9,946	(354)	-3.4%
		-0.25%	10,672	372	3.6%
Price inflation	2.00%	+0.25%	10,546	246	2.4%
		-0.25%	10,066	(234)	-2.3%
Mortality	88/89 Years	Member assumed to live one extra year	10,712	412	4.0%

## Notes to the Financial Statements

(continued)

### 16 Staff Retirement Arrangements (continued)

#### (ii) 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 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, 2021 was as follows:

	2021	2020
	€'000	€'000
Bonds	11,415	13,560
Cash	1,884	357
<b>Total fair value of pension scheme assets</b>	<b>13,299</b>	<b>13,917</b>
Present value of pension scheme liabilities	(10,300)	(11,296)
<b>Net surplus in defined benefit pension scheme</b>	<b>2,999</b>	<b>2,621</b>

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

	2021	2020
	€'000	€'000
Opening fair value of scheme assets	13,917	15,764
Interest income	74	170
Actuarial gain on assets	384	520
Net benefits paid	(1,030)	(2,496)
Operating expenses	(46)	(41)
<b>Closing fair value of scheme assets</b>	<b>13,299</b>	<b>13,917</b>
<b>Actual return on pension scheme assets</b>	<b>458</b>	<b>690</b>

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

	2021	2020
	€'000	€'000
Opening present value of scheme liabilities	(11,296)	(12,907)
Past service costs	-	6
Interest expense	(59)	(139)
Net benefits paid	1,030	2,496
Actuarial gain/(loss) on liabilities	25	(964)
Settlement gain	-	212
<b>Closing present value of scheme liabilities</b>	<b>(10,300)</b>	<b>(11,296)</b>



## Notes to the Financial Statements

(continued)

### 16 Staff Retirement Arrangements (continued)

#### (b) Liability for incapacitated staff

Up until 2021, the Company paid ongoing benefits to two ex-staff members who became incapacitated while working overseas. The Company made investments to fund these benefits and these were transferred into a discretionary trust for the benefit of the relevant individuals in 2007. During 2021, following consultation with the ex-staff members involved, the scheme was settled and the trust was terminated.

An updated actuarial assessment of the liabilities to the incapacitated staff was carried out using the projected unit method at August 31, 2021 by AON Hewitt on behalf of the Company and the movement in the present value of the trust liabilities was recognised before the settlement.

Following the completion of the settlement arrangements and termination of the trust, the Company's obligations have been fully discharged and the residual asset values have reverted to the Company and are recognised as Short Term Investments under Current Assets (Note 13).

#### (i) Financial assumptions

The main financial assumptions used to calculate the liability for incapacity benefits payable were as follows:

	August 2021	December 2020
Rate of increase in benefits in payment	1.75%	1.35%
Inflation rate	1.75%	1.35%
Discount rate for liabilities - Euro €	0.80%	0.45%
Discount rate for liabilities - Stg £	1.70%	1.40%

In addition it has been assumed that the beneficiaries will enjoy a normal lifespan of 89.8 years. They are currently aged 68 and 57 years.

#### (ii) Valuation

The assets are stated at their fair value at each balance sheet date. The present value of the liability to meet future payments is arrived at by applying a discount rate equivalent to the rate of return expected to be derived from a Class AA corporate bond.

Using these bases the valuation at December 31, 2021 was as follows:

	2021	2020
	€'000	€'000
Property	-	436
Other	-	101
<b>Total market value of incapacitated staff trust assets</b>	-	537
Present value of liabilities	-	(722)
<b>Net deficit in incapacitated staff trust</b>	-	(185)

## Notes to the Financial Statements

(continued)

### 16 Staff Retirement Arrangements (continued)

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

	2021	2020
	€'000	€'000
Opening fair value of trust assets	537	620
Interest income	4	12
Actuarial loss on assets	(1)	(95)
Employer contributions	444	24
Benefits paid	(14)	(24)
Settlement payment	(429)	-
Disposal of assets	(541)	-
<b>Closing fair value of trust assets</b>	-	537
<b>Actual return on trust assets</b>	4	(84)

#### (iv) Movement in the present value of trust liabilities

	2021	2020
	€'000	€'000
Opening present value of trust liabilities	(722)	(712)
Interest expense	(6)	(13)
Net benefits paid for the year	14	24
Actuarial (loss) on liabilities	(33)	(21)
Settlement payment	429	-
Settlement gain	318	-
<b>Closing present value of trust liabilities</b>	-	(722)

#### (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

	2021	2020
	€'000	€'000
Liability at beginning of year	(3,745)	(3,484)
Current service costs	(1,394)	(1,310)
Benefits paid during the year	786	1,049
<b>Unfunded liability at end of year</b>	<b>(4,353)</b>	<b>(3,745)</b>

# Notes to the Financial Statements

(continued)

## 17 Funds

### (a) Reconciliation of funds - Group

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	€'000	€'000	€'000	€'000
<b>Total funds of the charity at beginning of year</b>	75,724	4,533	80,257	73,275
<b>Movement in funds</b>				
Net income for the year	9,810	1,231	11,041	7,721
Exchange gain/(loss) on consolidation of foreign subsidiaries	76	228	304	(179)
Actuarial gain/(loss) on staff retirement arrangements	376	-	376	(560)
<b>Net movement in funds for the year</b>	<b>10,262</b>	<b>1,459</b>	<b>11,721</b>	<b>6,982</b>
<b>Charity funds at end of year</b>	<b>85,986</b>	<b>5,992</b>	<b>91,978</b>	<b>80,257</b>

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

	Subsidiaries	Company	Total 2021	Total 2020
	€'000	€'000	€'000	€'000
Unrestricted funds	3,877	82,109	85,986	75,724
Restricted funds	1,513	4,479	5,992	4,533
<b>Total</b>	<b>5,390</b>	<b>86,588</b>	<b>91,978</b>	<b>80,257</b>

### (b) Reconciliation of funds - Company

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	€'000	€'000	€'000	€'000
<b>Total funds of the charity at beginning of year</b>	72,496	3,607	76,103	70,052
<b>Movement in funds</b>				
Net income for the year	9,237	872	10,109	6,611
Actuarial gain/(loss) on staff retirement arrangements	376	-	376	(560)
<b>Net movement in funds for the year</b>	<b>9,613</b>	<b>872</b>	<b>10,485</b>	<b>6,051</b>
<b>Charity funds at end of year</b>	<b>82,109</b>	<b>4,479</b>	<b>86,588</b>	<b>76,103</b>

## 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, 2021	Income	Expenditure	Other recognised gains and losses	Exchange gains/ (losses)	Transfers	Balance at December 31, 2021
		€'000	€'000	€'000	€'000	€'000	€'000	€'000
<b>Restricted funds</b>								
Afghanistan		332	5,577	(4,688)	-	36	-	1,257
Bangladesh		33	10,849	(11,174)	-	-	451	159
Burkina Faso		-	623	(623)	-	-	-	-
Burundi & Rwanda		45	4,592	(4,595)	-	3	-	45
Central African Republic		92	4,285	(4,262)	-	6	-	121
Chad		342	5,525	(5,838)	-	-	-	29
Democratic People's Republic of Korea		5	165	(170)	-	-	-	-
Democratic Republic of Congo		284	16,021	(15,430)	-	18	-	893
Ethiopia		-	15,594	(15,313)	-	5	-	286
Haiti		17	3,678	(3,665)	-	2	-	32
Kenya		55	5,105	(5,160)	-	-	-	-
Lebanon		228	3,991	(4,201)	-	7	-	25
Liberia		167	2,874	(3,012)	-	8	-	37
Malawi		70	4,400	(4,222)	-	32	-	280
Nepal		6	-	(2)	-	-	-	4
Niger		53	6,662	(6,648)	-	3	-	70
Pakistan		389	5,969	(5,770)	-	1	-	589
Republic of Sudan		3	8,134	(8,137)	-	-	-	-
Sierra Leone		2	4,808	(5,205)	-	-	451	56
Somalia		83	18,036	(17,726)	-	1	-	394
South Sudan		345	21,719	(21,617)	-	33	-	480
Syria/Iraq		64	24,336	(24,218)	-	-	-	182
Turkey		-	14,008	(14,008)	-	-	-	-
Yemen		88	16	(10)	-	-	-	94
Other projects & funded HQ support costs		1,830	11,957	(11,999)	-	73	(902)	959
<b>Total restricted funds</b>	(i)	<b>4,533</b>	<b>198,924</b>	<b>(197,693)</b>	<b>-</b>	<b>228</b>	<b>-</b>	<b>5,992</b>
<b>Unrestricted funds</b>								
General funds	(ii)	1,492	29,429	(19,619)	376	76	(10,782)	972
Designated funds:	(iii)							
Planned budget deficit		1,493	-	-	-	-	(429)	1,064
Tangible/Intangible assets		18,733	-	-	-	-	(1,235)	17,498
Programme continuity fund		43,661	-	-	-	-	(1,222)	42,439
Potential loss of assets fund		500	-	-	-	-	-	500
Strategic investment fund		9,845	-	-	-	-	13,668	23,513
<b>Total unrestricted funds</b>		<b>75,724</b>	<b>29,429</b>	<b>(19,619)</b>	<b>376</b>	<b>76</b>	<b>-</b>	<b>85,986</b>
<b>Total funds</b>	(iv)	<b>80,257</b>	<b>228,353</b>	<b>(217,312)</b>	<b>376</b>	<b>304</b>	<b>-</b>	<b>91,978</b>



# Notes to the Financial Statements

(continued)

## 17 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, 2021 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 2021 funds had been designated for specific purposes as follows:
- To cover the planned 2022 budget deficit (€1.1 million).
  - To recognise that a portion of reserves is invested in fixed assets (tangible and intangible), and is not therefore available for other purposes (€17.5 million).
  - To ensure the continuity of operations (€42.4 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) (€23.5 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 2022 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	Unrestricted Funds	Total Funds
	€'000	€'000	€'000
Fund balances at December 31, 2021 are represented by:			
Intangible assets	-	1,967	1,967
Tangible assets	-	15,303	15,303
Surplus on defined benefit pension scheme	-	2,999	2,999
Current assets	34,129	83,820	117,949
Current liabilities	(28,137)	(13,750)	(41,887)
Staff retirement liabilities	-	(4,353)	(4,353)
<b>Total</b>	<b>5,992</b>	<b>85,986</b>	<b>91,978</b>

## Notes to the Financial Statements

(continued)

### 17 Funds (continued)

Analysis of Company net assets between funds.

	Restricted Funds	Unrestricted Funds	Total Funds
	€'000	€'000	€'000
Fund balances at December 31, 2021 are represented by:			
Intangible assets	-	1,967	1,967
Tangible assets	-	14,981	14,981
Investments in subsidiaries	-	391	391
Surplus on defined benefit pension scheme	-	2,999	2,999
Current assets	30,167	80,382	110,549
Current liabilities	(25,688)	(14,258)	(39,946)
Staff retirement liabilities	-	(4,353)	(4,353)
<b>Total</b>	<b>4,479</b>	<b>82,109</b>	<b>86,588</b>

### 18 Analysis of Changes in Net Debt

	Opening balance	Net cash flow	Exchange rate movements	Closing balance
	2021	2021	2021	2021
	€'000	€'000	€'000	€'000
Cash at bank and in hand	80,280	375	894	81,549
Bank overdraft	-	-	-	-
<b>Cash and cash equivalents</b>	<b>80,280</b>	<b>375</b>	<b>894</b>	<b>81,549</b>
Bank loan	-	-	-	-
<b>Total cash, cash equivalents and debt</b>	<b>80,280</b>	<b>375</b>	<b>894</b>	<b>81,549</b>

### 19 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. The Group as a 'Company Limited by Guarantee' is exempt from Financial Risk Management disclosures and as such has voluntarily disclosed the following information.

#### (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:

	2021	2020
	€'000	€'000
<b>Carrying amount of financial assets of the Group:</b>		
Amounts due from governments and other institutional donors (i)	29,682	28,241
Cash at bank and in hand (ii)	81,549	80,280
Sundry debtors (iii)	5,726	6,572
Short term investments	441	-
<b>Total</b>	<b>117,398</b>	<b>115,093</b>

### 19 Financial Risk Management (continued)

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 as a result overseas holdings are minimised.
- (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.

#### (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 \$31.4 million and its sterling denominated net assets of £27.9 million. Based on these net positions at December 31, 2021 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 €5.5 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 €6.7 million.

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

## Notes to the Financial Statements

(continued)

### 19 Financial Risk Management (continued)

#### (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	Contractual Cash flows	< 6 Months	6 - 12 Months	2- 3 Years	> 3 Years
	€'000	€'000	€'000	€'000	€'000	€'000
Trade creditors and accruals	15,712	15,712	15,712	-	-	-
<b>Total 2021</b>	<b>15,712</b>	<b>15,712</b>	<b>15,712</b>	-	-	-
<b>Total 2020</b>	<b>17,920</b>	<b>17,920</b>	<b>17,920</b>	-	-	-

Accruals of €0.2 million (2020: €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.

### 20 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, 2021 were €4.6 million (2020: €3.8 million). The Net gain in funds for the year 2021 was €0.5 million (2020: Net gain €0.9 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, 2021 were €1.2 million (2020: €0.8 million). The Net gain in funds for the year 2021 was €0.43 million (2020: €0.23 million).
- (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 activity 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, 2021 were nil (2020: Nil). The net gain in funds for the year 2021 was nil (2020: Nil). The Company qualifies for the audit exemption as outlined under section 365(2) of the Companies Act 2014.



# Notes to the Financial Statements

(continued)

## 21 Commitments, Contingencies and Guarantees

- (i) The 2022 Annual Plan, which was approved by the Board on December 11, 2021, allows for overseas expenditure in 2022 of €155 million. 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 €6.3 million (2020 €6.3 million) 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, 2021 in respect of premises used by the Group and Company are as follows:

	Group		Company	
	2021	2020	2021	2020
	€'000	€'000	€'000	€'000
Payable on leases in which the commitment expires within:				
One year	852	806	644	622
Two to five years	478	520	225	201
More than five years	2	1	-	-
<b>Total</b>	<b>1,332</b>	<b>1,327</b>	<b>869</b>	<b>823</b>

During the year €0.3 million (2020: €0.2 million) was recognised as an expense in the *Consolidated Statement of Financial Activities* in respect of operating leases.

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

	Group		Company	
	2021	2020	2021	2020
	€'000	€'000	€'000	€'000
Authorised but not contracted	932	1,315	903	1,256
<b>Total</b>	<b>932</b>	<b>1,315</b>	<b>903</b>	<b>1,256</b>

## Notes to the Financial Statements

(continued)

### 21 Commitments, Contingencies and Guarantees (continued)

- (iv) During 2021 the Group was the lead agency in 26 consortia arrangements of non-governmental organisations (2020: 21), that were awarded grants and contracts from institutional donors to fund programme activities. The total value of these grants and contracts is €158.2 million (2020: €180.4 million). Of this amount, €64.3 million is to be spent by the Group (2020: €77.1 million) and the balance will be utilised by the other consortia members.

In 2021, expenditure on these grants and contracts totalled €34.8 million (2020: €40.5 million). Of this amount €16.3 million (2020: €16.6 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
	2021	2021	2021	2021
	€'000	€'000	€'000	€'000
Funds relating to consortia members	7,304	20,449	(25,640)	2,113

As the Group signed the agreements and contracts with the institutional donors, it has obligations in relation to monitoring and reporting the full expenditure of these grants, and these obligations remain until the projects have been fully 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 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.

### 22 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, 2021, there were 627 active members (2020: 707), 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 €10.5 million (2020: €6.1 million).

### 23 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 2021 was €48.8 million (2020: €37.1 million). These grants are accounted for in the same way as grants from governments and other institutional donors. There was an outstanding balance of €11.8 million (2020: €10.9 million) due from and no outstanding balance (2020: €Nil) due to Concern Worldwide (US) Inc. at the balance sheet date. In addition, during the year, a grant of €0.4 million (2020: €0.2 million) 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 (2020: €0.034 million). Concern Worldwide (UK)'s Executive Director is a trustee of the DEC. The Group's income for the year included €0.7 million (2020: €0.4 million) from DEC appeals.

The Group is also a member of Alliance2015 and in the year paid a subscription of €0.1 million (2020: €0.1 million). There was no amount included from Alliance2015 in the Group's income for the current year (2020: €Nil).

### 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 2021 financial statements.

### 25 Approval of Financial Statements

These financial statements were approved by the Board on April 25, 2022.

## Appendix 1

(not forming part of the Financial Statements)

### Five Year Summary of Consolidated Statement of Financial Activities

	2021	2020	2019	2018	2017
	€'000	€'000	€'000	€'000	€'000
<b>Income</b>					
Donations and legacies	41,620	39,379	37,678	34,881	39,802
Irish Government	28,647	27,009	27,468	26,579	26,880
Concern Worldwide (US) Inc.(including US Government)	48,838	37,142	35,392	25,899	24,478
European Union	48,067	36,397	24,058	24,347	30,538
UK Government	16,117	27,679	20,390	16,354	27,560
Other institutional funding	27,585	30,212	31,342	23,564	26,502
Donated commodities	16,615	11,698	12,383	10,521	15,478
Trading, investment and other income	864	924	770	1,364	376
<b>Total Income</b>	<b>228,353</b>	<b>210,440</b>	<b>189,481</b>	<b>163,509</b>	<b>191,614</b>
<b>Expenditure</b>					
Afghanistan	4,477	3,845	3,576	3,579	4,424
Bangladesh	11,128	11,577	8,913	6,544	4,374
Burkina Faso	719	54	-	-	-
Burundi & Rwanda	4,569	4,586	4,783	3,311	2,644
Central African Republic	4,389	4,915	4,177	3,555	4,444
Chad	5,765	3,781	2,932	2,384	3,306
Democratic People's Republic of Korea	201	1,251	2,249	1,466	1,172
Democratic Republic of Congo	15,263	12,772	10,694	7,319	6,411
Ethiopia	15,352	12,877	11,634	11,584	10,513
Haiti	3,910	2,470	1,943	1,670	2,970
Kenya	5,473	8,422	5,807	5,108	3,746
Lebanon	4,251	3,377	5,449	6,433	9,880
Liberia	3,205	2,314	2,149	1,995	2,222
Malawi	4,221	6,794	7,148	4,336	4,036
Mozambique	-	113	1,044	115	3,943
Nepal	2	-	-	856	1,446
Niger	6,797	4,933	4,807	4,321	3,580
Pakistan	5,725	7,934	8,110	4,613	9,110
Republic of Sudan	8,765	6,293	6,208	5,409	5,516
Sierra Leone	5,204	5,384	4,333	3,461	3,963
Somalia	17,841	20,174	14,471	16,539	23,148
South Sudan	21,809	19,113	20,461	19,903	22,342
Syria/Iraq	24,216	17,348	18,393	13,244	5,251
Turkey	14,247	11,088	5,692	3,958	12,800
Uganda	-	-	-	106	3,037
Yemen	6	61	17	534	269
Zambia	-	-	-	967	2,527
Other countries & projects	168	82	235	223	811
Overseas support costs	8,421	10,553	8,059	7,666	8,204
Governance costs	1,016	1,097	952	858	941
Development education & advocacy	4,635	4,454	4,160	3,892	3,694
<b>Total cost of charitable activities</b>	<b>201,775</b>	<b>187,662</b>	<b>168,396</b>	<b>145,949</b>	<b>170,724</b>
<b>Raising funds</b>	<b>15,537</b>	<b>15,057</b>	<b>15,360</b>	<b>13,862</b>	<b>12,343</b>
<b>Total expenditure</b>	<b>217,312</b>	<b>202,719</b>	<b>183,756</b>	<b>159,811</b>	<b>183,067</b>
<b>Net income for the year</b>	<b>11,041</b>	<b>7,721</b>	<b>5,725</b>	<b>3,698</b>	<b>8,547</b>



## Appendix 2

(not forming part of the Financial Statements)

### Irish Aid Programme Funding

**Programme Grant II, Humanitarian Programme Plan and Emergency Response Fund Scheme Grants funded by Irish Aid, Department of Foreign Affairs**

**A. Grants received from Irish Aid, Department of Foreign Affairs were utilised as follows:**

	Programme Grant II	Humanitarian Programme Plan	Emergency Response Fund Scheme	Total
	2021	2021	2021	2021
	€'000	€'000	€'000	€'000
Direct programme activities	18,948	3,816	818	23,582
Programme quality	1,526	354	-	1,880
Programme support and administration	1,311	266	50	1,627
<b>Total</b>	<b>21,785</b>	<b>4,436</b>	<b>868</b>	<b>27,089</b>

**Purpose for which funds received were applied in current year:**

	Programme Grant II	Humanitarian Programme Plan	Emergency Response Fund Scheme	Total
	2021	2021	2021	2021
	€'000	€'000	€'000	€'000
Charitable activity/service provision	20,474	4,170	818	25,462
Pay and general administration	1,311	266	50	1,627
<b>Total</b>	<b>21,785</b>	<b>4,436</b>	<b>868</b>	<b>27,089</b>

**Details of the direct programme activities are as follows:**

	Programme Grant II
Programme Outcomes	2021
	€'000
Assets and return on assets	10,215
Inequality	2,641
Risk and vulnerability	5,542
Active citizenship	350
Public engagement	200
<b>Total direct programme expenditure</b>	<b>18,948</b>

## Appendix 2

(not forming part of the Financial Statements) (continued)

### Irish Aid Programme Funding (continued)

#### Expenditure by Country

	Programme Grant II	Humanitarian Programme Plan	Emergency Response Fund Scheme	Total
	2021	2021	2021	2021
	€'000	€'000	€'000	€'000
Afghanistan	900	349	-	1,249
Bangladesh	1,453	-	94	1,547
Burkina Faso	-	-	142	142
Burundi & Rwanda	1,675	-	142	1,817
Chad	1,273	392	-	1,665
Central African Republic	1,335	435	-	1,770
Democratic People's Republic of Korea	47	-	-	47
Democratic Republic of Congo	1,110	478	110	1,698
Ethiopia	1,100	435	-	1,535
Haiti	1,095	-	-	1,095
Lebanon	-	521	-	521
Liberia	1,141	-	-	1,141
Malawi	1,442	-	-	1,442
Niger	1,000	-	-	1,000
Republic of Sudan	1,066	8	142	1,216
Sierra Leone	1,550	-	94	1,644
Somalia	1,211	435	94	1,740
Syria/Iraq	-	328	-	328
Republic of South Sudan	1,000	435	-	1,435
Active Citizenship	350	-	-	350
Public Engagement	200	-	-	200
<b>Total direct programme expenditure</b>	<b>18,948</b>	<b>3,816</b>	<b>818</b>	<b>23,582</b>

In addition to the funding outlined above, a grant of €427,229 was received in 2020, for Covid Emergency Response in Sierra Leone, covering the period July 1, 2020 to April 30, 2021. As at December 31, 2021, the grant was fully spent, €403,046 of which was spent on service provision/charitable expenditure with the balance of €24,183 allocated to pay and general administration. Sierra Leone also received a grant for €100,000 to respond to a fuel tank disaster in Wellington, Freetown, covering the period November 05, 2021 to February 28, 2022. As at December 31, 2021, €41,788 of the grant was spent, with €39,423 spent on service provision/charitable expenditure, and €2,365 spent on pay and general administration costs.

In Ethiopia, a grant of €400,000 was received in 2020, for a Multi-sectoral Response to the Humanitarian Crisis in Tigray and its bordering areas for the period December 4, 2020 to October 31, 2021. As at December 31, 2021, the grant was fully spent, of which, €377,358 was spent on service provision/charitable expenditure and €22,642 was spent on pay and general administration costs. Ethiopia also received a grant in the amount of €650,000, for a Multi-sectoral Response to the Humanitarian Crisis in Tigray and its bordering areas covering the period November 1, 2021 to June 30, 2022. As at December 31, 2021, a total of €9,177 of the grant was spent, with €8,658 spent on service provision/charitable expenditure and €519 spent on pay and general administration costs.

A grant of €14,945 was received by Concern in 2020, by way of institutional funding from Irish Aid towards an EU project, 1Planet4All, covering the period February 1, 2020 to January 31, 2021. As at December 31, 2021, the full grant was utilised, all of which was spent on service provision/charitable expenditure. An additional 1Planet4All grant in the amount of €20,149 was received by way of institutional funding from Irish Aid towards an EU project, covering the period February 1, 2021 to January 31, 2022. As at December 31, 2021, 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.

## Appendix 2

(not forming part of the Financial Statements) (continued)

### B. Analysis of Movement in Irish Aid Accrued and Deferred Income Related to the Above Grants for the Year Ended December 31, 2021

	Opening balance	Cash received	Income earned	Closing balance
	2021	2021	2021	2021
	€'000	€'000	€'000	€'000
Programme Grant II	-	21,843	(21,785)	58
Humanitarian Programme Plan	8	4,428	(4,436)	-
Emergency Response Fund Scheme	-	868	(868)	-
<b>Sub total</b>	<b>8</b>	<b>27,139</b>	<b>(27,089)</b>	<b>58</b>
Other	662	1,531	(1,558)	635
<b>Total</b>	<b>670</b>	<b>28,670</b>	<b>(28,647)</b>	<b>693</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".

The Irish Aid Programme Grant II and Humanitarian Programme Plan grants were utilised during the period January 1, 2021 to December 31, 2021. The Emergency Response Fund Scheme grants were utilised during the following periods; Bangladesh March 24, 2021 to June 30, 2021; Burkina Faso July 15, 2021 to November 19, 2021; Burundi March 1, 2021 to June 30, 2021; Democratic Republic of Congo June 21, 2021 to December 20, 2021; Republic of Sudan February 1, 2021 to June 30, 2021; Sierra Leone March 26, 2021 to June 25, 2021; Somalia April 1, 2021 to June 30, 2021.

Funds received from Irish Aid Programme Grant 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 3

(not forming part of the Financial Statements)

### Grants to Partner Agencies

The top 50 grant recipients in 2021 are listed below:

	Name of partner agency	Country	No. of grants	2021 €'000
1	Kurdistan Reconstruction and Development Society	Syria/Iraq	4	1,069
2	Shabelle Community Development Organization (SHACDO)	Somalia	5	1,065
3	Swedish Center for Communication & Collaboration in Kurdish regions (AVA)	Syria/Iraq	1	1,042
4	Thardeep Rural Development Programme (TRDP)	Pakistan	4	947
5	Lifeline Gedo	Somalia	4	843
6	Association pour la Promotion des Libertés Fondamentales au Tchad (APLFT)	Chad	1	800
7	Sajida Foundation (SF)	Bangladesh	3	714
8	People's Primary Healthcare Initiative Sindh (PPHI)	Pakistan	2	684
9	Jagrata Juba Shangha (JJS)	Bangladesh	2	663
10	Youth Link	Somalia	2	574
11	Social Assistance and Rehabilitation for the Physically Vulnerable (SARPV)	Bangladesh	3	511
12	SAWA Sudan for Development and Humanitarian Aid	Republic of Sudan	7	470
13	Malatya-Suriyelilerle Dayanışma ve Eğitim Derneği	Turkey	3	406
14	Sami Foundation	Pakistan	2	396
15	Gökkuşuğu Eğitim Kültür ve Yardımlaşma Derneği	Turkey	3	377
16	Partners in Health and Development (PHD)	Bangladesh	1	367
17	Water Environment and Sanitation Society (WESS)	Pakistan	2	290
18	Sukaar Foundation	Pakistan	2	289
19	Pakistan National Forum on Women's Health (PNFWH)	Pakistan	1	271
20	Khulna Mukti Seba Sangstha (KMSS)	Bangladesh	1	260
21	Social & Economic Enhancement Programme (SEEP)	Bangladesh	1	250
22	Bir Dünya Çocuk Derneği	Turkey	1	247
23	Nile Hope	South Sudan	2	245
24	MayaVakfi	Turkey	1	221
25	Assistance for Social Organization and Development (ASOD)	Bangladesh	3	207
26	Gargaar Relief and Development Organization (GREDO)	Somalia	1	195
27	Sened Derneği	Turkey	1	179
28	Nari Maitree (NM)	Bangladesh	1	174
29	Somaliland Skills Training Association (SOSTA)	Somalia	1	172
30	Shifa Foundation (SF)	Pakistan	1	165
31	SKS Foundation	Bangladesh	1	155
32	Avaz Derneği	Turkey	2	138
33	Sakala	Haiti	2	135
34	Rupantar	Bangladesh	1	124
35	Bonyan Organisation	Turkey	2	117
36	American University of Beirut (ESDU)	Lebanon	1	110
37	Coalition for Humanity	South Sudan	1	109
38	Initiative for Development and Empowerment Axis	Pakistan	1	107
39	Balochistan Rural Development Society	Pakistan	1	105
40	Alfalah Development Foundation	Pakistan	1	103
41	Investing in Education for Tomorrow/Investir dans l'éducation pour demain (IED)	Niger	1	100
42	Lakou Lake	Haiti	2	92
43	Voice of Old People (VOP-FAM)	Syria/Iraq	1	92
44	Great Lakes Inkingi Development - GLID	Burundi/Rwanda	2	86
45	Pakistan Community Development Program (CDP)	Pakistan	1	82
46	New Way Social and Development Organization (NSDO)	Afghanistan	1	78
47	Water Environment and Sanitation Society	Pakistan	1	78
48	Eagles Relief & Development Programme	Malawi	1	69
49	Community Health and Development Organization (CHADO)	South Sudan	1	68
50	Churches Action in Relief and Development PROSPER	Malawi	1	65
	<b>Subtotal</b>			<b>16,106</b>
51	Other partners			661
	<b>TOTAL</b>			<b>16,767</b>



## Appendix 4

(not forming part of the Financial Statements)

### Income Earned in 2021 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 2021
			€'000
Afghanistan	Development Cooperation Instrument	Advancing Women-led Agro Businesses to Reach Economic Empowerment (AWARE)	299
Bangladesh	Development Cooperation Instrument	Improving health and nutrition status of urban extreme poor in Bangladesh through sustainable health service provision	(14)
Bangladesh	Development Cooperation Instrument	Promoting Sustainable Health and nutrition Opportunities for Marginalized urban extreme poor Population (PROSHOMON) in Bangladesh	299
Bangladesh	Development Cooperation Instrument	Collective Responsibility Action and Accountability for Improved Nutrition (CRAINN)	931
Burundi	Instrument contributing to Stability and Peace	Supporting Burundian Youth in the Context of a Crisis	(4)
Burundi	European Development Fund	Measure of Support to the Resilience of the Populations of Burundi	1,215
Burundi	Development Cooperation Instrument	Inkingi Z'amahoro Mw'Iterambere- Insertion socio-économique des jeunes pour la paix et le développement	141
Central African Republic	EU Trust Fund	Integrated Support to Agropastoralist for Livelihoods and Markets	119
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)	288
Chad	EU Trust Fund	Programme de développement inclusif des zones d'accueil – zone Sud (DIZA Est)	1,358
Democratic People's Republic of Korea	Development Cooperation Instrument	Promoting the Goal of Resilience through integrated Livelihoods, WASH, and DRR (PROGRESS)	24
Democratic People's Republic of Korea	Development Cooperation Instrument	Rural and Urban Nutrition II (RUN II)	10
Democratic People's Republic of Korea	Development Cooperation Instrument	Scaling up sustainable technologies for action on improved nutrition (SUSTAIN)	68
Ethiopia	EU Trust Fund	Job creation for potential migrants in Addis Ababa	(8)
Haiti	Development Cooperation Instrument	Appui à la filière pêche côtière artisanale à La Gonâve	(3)
Lebanon	European Neighbourhood Instrument	Mashta Hassan and Chadra Sewage Pipe Network and WWTP and Pipeline Capacity Extension in Mashta Hammoud	61
Liberia	European Development Fund	EU Liberia Agriculture Programme (EULAP)	552

## Appendix 4

(not forming part of the Financial Statements)

### Income earned in 2021 on grants funded by European Union (continued)

Country	EU Programme	Project Name	Income Earned 2021
			€'000
Malawi	Development Cooperation Instrument	PRO-ACT FUTURE	33
Malawi	Development Cooperation Instrument	Raising Assets and Income for a Sustainable Environment in Malawi (RAISE) (ProAct'19)	540
Niger	Development Cooperation Instrument	Projet d'Appui à la Fortification Alimentaire au Niger (PAFAN)	54
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	877
Pakistan	Development Cooperation Instrument	CSOs Building Resilience through Improved Delivery, Governance and Empowerment Programme	47
Pakistan	Development Cooperation Instrument	Programme for Improved Nutrition in Sindh (PINS) Nutrition Specific ER-2	804
Republic of Sudan	EU Trust Fund	Strengthening Resilience for IDPs, Returnees & Host Communities in West Darfur	29
Republic of Sudan	EU Trust Fund	Humanitarian Development Nexus: Building Resilient Communities in West Kordofan (BRICK)	1,011
Somalia	EU Trust Fund	Enhancing Integration of Displacement Affected Communities in Somalia (EIDACS)	14
Somalia	EU Trust Fund	Enhancing Integration of Displacement Affected Communities in Somalia (EIDACS B)	(1)
Somalia	EU Trust Fund	Wadajir - Ensuring Durable Solutions for Reintegration in Somaliland	10
Somalia	EU Trust Fund	Social transfers to vulnerable Somali people (SAGAL)	1,098
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	615
Turkey	EU Trust Fund	Building Tomorrow	8,964
Ireland	European Voluntary Humanitarian Aid Corps EU Aid Volunteers (EUAV)	EU Aid Volunteers Initiative: Deployment	(7)
Ireland	European Voluntary Humanitarian Aid Corps EU Aid Volunteers (EUAV)	EU Aid Volunteers Initiative: Deployment	101
Ireland	Development Cooperation Instrument	1Planet4All - Empowering youth, living EU values, tackling climate change	136
			19,661







Concern Worldwide adheres to the following Codes:

**The Charities Governance Code issued by the Charities Regulator of Ireland.**

**The Dóchas Code of Conduct on Images and Messages.**

**The Irish Development NGO's Code of Corporate Governance.**

Concern Worldwide is a certified member of the **Core Humanitarian Standard (CHS) Alliance**.

Concern Worldwide is a member of **Alliance2015**.

#### **Afghanistan, Hasan\***

Millions of people including Hassan and his family have had their lives displaced due to conflict in Afghanistan.

**Photo:** Stefanie Glinski/  
Concern Worldwide

\*name changed to protect  
the identity of the individual

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