CONCERN WORLDWIDE (UK)

England & Wales · Charity number 1092236

Details

Status	Registered
Legal form	Charitable company
Company number	04323646
Registered	2002-05-28
Register	View on the Charity Commission register

Contact

Address	Concern Worldwide (UK) The Foundry 17 Oval Way London SE11 5RR
Phone	02078011850
Email	londoninfo@concern.net
Website	www.concern.org.uk

Activities

Objects: 4.1 THE OBJECTS FOR WHICH THE CHARITY IS ESTABLISHED ARE: WORKING TOWARDS THE ELIMINATION OF POVERTY IN THE WORLD'S POOREST COUNTRIES AND REGIONS AND THE RELIEF OF PEOPLE IN NEED OF HUMANITARIAN ASSISTANCE.4.2 NOTHING IN THESE ARTICLES SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CHARITY FOR PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND IN RELATION TO THE APPLICATION OF THE TAX ACTS AS DEFINED BY S831(2) INCOME AND CORPORATION TAXES ACT 1988

Activities: Concern Worldwide (UK) is an international humanitarian organisation specialising in tackling hunger in the world's poorest countries. Our mission is to help people living in extreme poverty achieve major improvements in their lives. Working in partnership we help them bring about long-lasting change and realise their basic human rights; to food, health, education and ultimately a life of dignity.

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Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** WORLDWIDE
- Afghanistan
- Bangladesh
- Burundi
- Central African Republic
- Chad
- Congo (Democratic Republic)
- Ethiopia
- Haiti
- India
- Kenya
- Lebanon
- Liberia
- Malawi
- Mozambique
- Nepal
- Niger
- North Korea
- Pakistan
- Philippines
- Rwanda
- Sierra Leone
- Somalia
- South Sudan
- Sudan
- Syria
- Tanzania
- Uganda
- Zambia
- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£36,482,378	£39,022,757	£3,524,598	73
2023-12-31	£24,875,863	£28,202,133	£6,064,977	61
2022-12-31	£30,701,545	£25,138,136	£9,391,247	65
2021-12-31	£23,284,290	£22,839,618	£3,827,838	72
2020-12-31	£34,468,633	£33,685,242	£3,383,166	69

Trustees

Name	Role	Appointed
Catherine Ferrier		2025-06-25
Dr Hassan Roba		2023-12-07
Dylan Cannon		2024-09-28
Hugh David Ritchie		2023-06-23
John Dunford		2018-06-23
Patricia Margaret McCrea Sloan		2023-11-10
Roisin McEvoy		2023-09-30
Stephen Lane		2025-06-18
Victoria Olufunke Akinboro		2021-06-26
Wilhelmina Teuna van Rijn		2024-09-28

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CONCERN WORLDWIDE (UK)

England & Wales - Charity number 1092236

Accounts

Concern Worldwide (UK) Annual Report and Accounts 2024

CONCERN worldwide

ENDING EXTREME POVERTY WHATEVER IT TAKES

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***** Names have been changed to protect the identity of individuals.

Left: Zainab Kargbo cultivates vegetables on a plot of reclaimed marshland near her home in Magborkorr, Sierra Leone.
Photo: Kieran McConville/Concern Worldwide

Front cover: A father and son return home with a hygiene kit from Concern after an outbreak of cholera in the Al-Salam settlement for internally displaced people in Yemen.
Photo: Ammar Khalaf/Concern Worldwide

Who we are and what we do

Our identity – who we are

Concern Worldwide is an international, humanitarian, non-governmental organisation dedicated to the elimination of extreme poverty and the reduction of suffering, primarily in fragile countries.

Our vision

Our vision is a world where all people live in peace and prosperity and are treated equally, with dignity and respect.

Our mission – what we do

We work with people living in extreme poverty to achieve major improvements in their lives which last and spread without ongoing support from Concern. Informed by the priorities of affected communities, we go where the needs are greatest, and work to save lives, protect and develop livelihoods, support recovery and build long-term resilience.

Our core values

To advance our mission and achieve quality and impact in all that we do, our work is guided by our core values and nurturing a culture of inclusion, compassion and humanity. Built on the commitment of Concern's founders and our strong track record, these values inform our behaviour and ways of working:

- **We are community led:** We listen to and work with communities to find effective solutions to their needs.
- **We are committed:** We take informed risks, balanced with sound judgement, allowing us to work in the most challenging contexts.
- **We are accountable:** We manage resources ethically, transparently and responsibly. We build trust with the communities with whom we work, our partners, peers and those who support and fund us.
- **We are committed to equality:** We treat everyone with dignity and respect recognising people are equal in rights.
- **We value our people:** We create a culture where all feel valued, safe, trusted and supported to thrive and contribute to achieving our mission.
- **We learn and innovate:** We strive to continuously improve the quality and impact of our work. We are solutions focused using research, evidence and technology.

Concern Worldwide (UK) ('Concern (UK)') supports the overseas programmes of Concern Worldwide. Whilst we do not implement our own programmes, we contribute to their success by working closely with colleagues across the organisation and by funding programmes. We are only able to do this thanks to the generosity of a wide range of donors and supporters for which we are very grateful.

Dibida Brahim joined one of Concern's programmes in eastern Chad in early 2024 and says that it has already had a substantial positive impact on her family's economic situation.
Photo: Kieran McConville/Concern Worldwide

A message from the Interim Chair of Trustees

In the past year, the world has seen a distressing increase in the number of people who need urgent humanitarian support. Conflict has expanded across countries including Sudan, Gaza, Lebanon and Haiti, and over 120 million people have become displaced – leaving many families without shelter, food, and the everyday resources we all need to survive. Emergencies caused by climate change, such as extreme flooding in Bangladesh and Pakistan, have also continued to have a grave impact on the health and livelihoods of communities.

Having previously worked for Concern Worldwide for over 20 years, I have seen firsthand how vital Concern's support is for people who are living in extreme poverty and facing vulnerable conditions. Concern is present in some of the world's hardest-to-reach places, consistently responding in areas that have become 'forgotten crises' and do not receive global attention or funding. As a trustee for the past six years, I have been honoured to fill the role of Interim Chair and continue advocating for this organisation's vital work. That includes remaining active in and responding to the challenging situation in Sudan, now considered one of the world's worst humanitarian crises. With over 30 million people in need of support and hundreds of thousands at risk of famine, Concern has been providing life-saving health and nutrition support, cash transfers and emergency supplies. Concern has also been responding to the conflict in Gaza with our partner CESVI, providing water trucking and sanitation projects to reduce the risk of disease. This was further supported by the DEC Middle East Humanitarian Appeal, and the generosity of the UK public.

Amidst so much unpredictability in the world, Concern's ability to take action and provide support is a testament to the talent and commitment of our staff working overseas. Along with my fellow trustees, I want to express my gratitude for their hard work – often during difficult circumstances that affect their own lives and loved ones.

This year has also brought new changes for Concern and expanded our reach. In February, we began working in Yemen, a country where 55% of the population is in need of humanitarian assistance. We started by providing integrated health and nutrition services in one health facility and are now in six. This includes treating cholera outbreaks and emergency levels of malnutrition in children.

In September, Sayyeda Salam joined the organisation as our new UK Executive Director. Sayyeda has spent more than 20 years in the charity sector, including overseas. As a strong leader and advocate for humanitarian values, we look forward to the new opportunities and ideas that Sayyeda can bring to Concern.

I would also like to welcome the two new trustees appointed in 2024, Willeke Van Rijn and Dylan Cannon, who have brought with them valuable expertise and guidance to carry us forward to meet our strategic goals. The Board of Trustees would also like to thank Bernadette Sexton, who has now stepped down as Interim Chair, for her time and dedication to Concern.

Concern is fortunate to receive generous support and dedication from people across the UK and our partners, without which we could not achieve all that we have in the past year. To all of you who have contributed to Concern's work, thank you.

Linda Horgan
Interim Chair

A message from the Executive Director

I am delighted to have joined Concern Worldwide (UK) as Executive Director. Concern is an organisation I have long admired for its outstanding reputation in the development and humanitarian sector. Before taking up the role, friends and colleagues often warmly described Concern's work as 'phenomenal', 'second to none', and delivering 'true impact and value'. That is due recognition for a well-respected organisation and one that I am now immensely proud to be part of and have the privilege to lead.

From the moment I took up the position, I have been struck by the dedication, passion and commitment of everyone involved with Concern – our loyal supporters, hard-working staff and trustees, generous volunteers, and engaged key stakeholders – people who truly believe in the incredible work we are doing.

In 2024, our Advocacy and International Relationships Department have continued to foster strong relationships with the UK government, supporting our country teams on funding proposals and securing a substantial contract to help communities in Afghanistan build resilience to the impact of climate change.

We continued to engage MPs and civil society on priority issues including nutrition and climate funding and published our Manifesto for Change ahead of the General Election in May.

Our communications have shone a spotlight on our emergency responses around the world, most notably in Gaza and Lebanon, Ukraine and Sudan, as well as our long-term development work in Sierra Leone.

We had a strong response to our Disasters Emergency Committee (DEC) Middle East Humanitarian Appeal, with Concern raising more than £200,000 from public donations to support communities impacted by the devastating crisis in the region. Innovation to grow and diversify our public income was a key focus of our fundraising in 2024, and we launched an exciting new lottery product and opened a new boutique shop in Belfast.

I have been deeply impressed by our 140 volunteers in Northern Ireland, some of whom I recently met, who help keep our successful charity shops open year-round. Then there is our work with primary and post-primary schoolchildren through our debates programme which seeks to inspire the next generation to become responsible global citizens who care for the planet and the people who inhabit it in increasingly fragile circumstances. It is wonderful to be part of an organisation that is doing such meaningful work.

In this new role, I hope to contribute to Concern in a way that adds real value and impact to advance our current achievements. While the outlook may be challenging, not least due to recently announced aid cuts, there are areas where we can consolidate and build, and others where we are well-positioned for growth.

In 2025, I am looking forward to the opportunity to create our new five-year strategy with the team, our supporters and the communities we work alongside, setting out our ambitions to 2030 – a crucial target date for humanity to collectively hit the Sustainable Development Goals of no poverty, zero hunger and gender equality.

I want to thank our Interim Chair, Linda Horgan, for her leadership and support over the past year, and am looking forward to welcoming a new chair in 2025 to work alongside such a diverse and experienced Board of Trustees.

Above all, I am thrilled to be able to collaborate with all of you – our supporters – as we build a stronger, more impactful organisation – a community of people committed to bringing about sustainable change with communities who face ever increasing needs in our volatile world.

Thank you for your support.

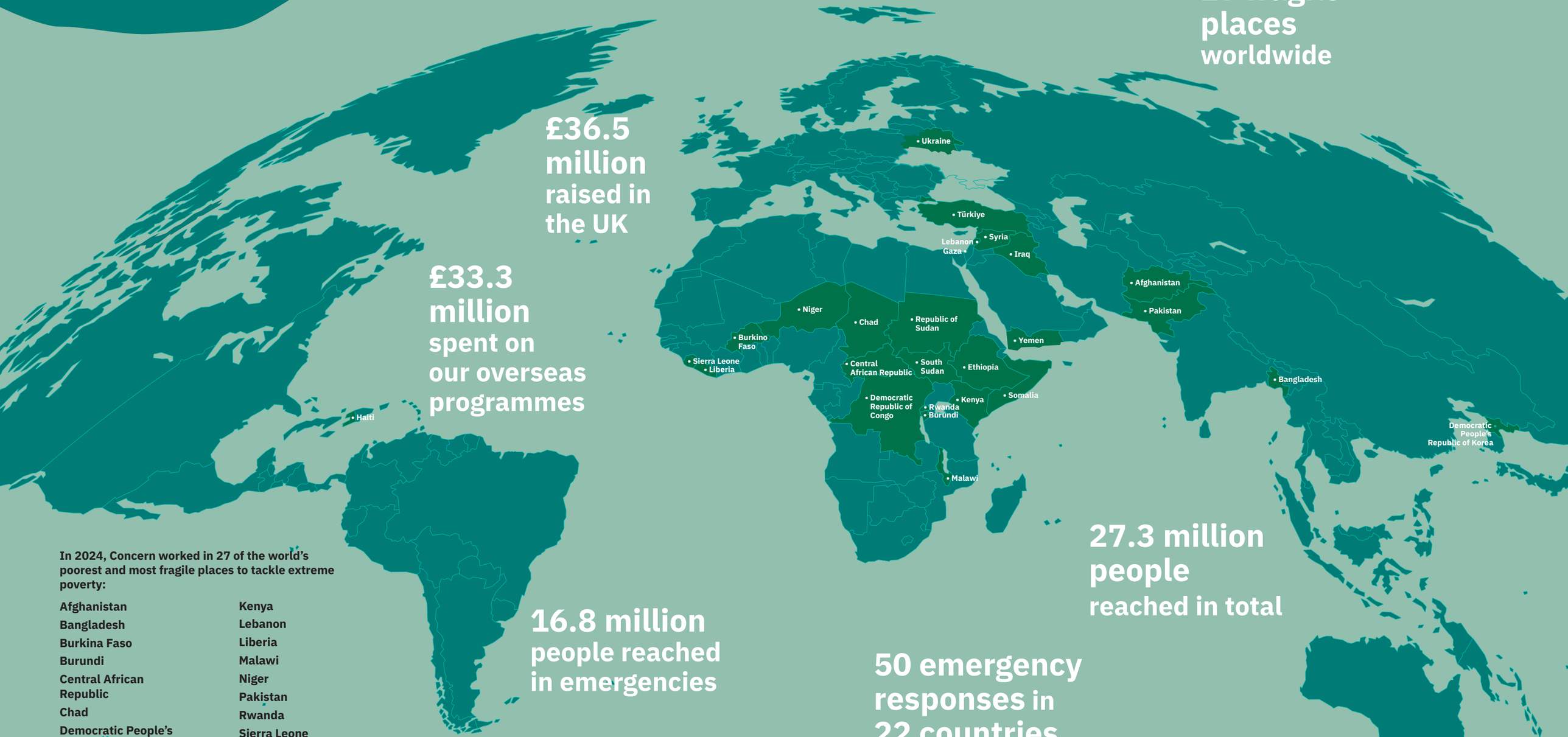
Sayyeda Salam
Executive Director

Our overseas work in 2024

£36.5 million
raised in the UK

£33.3 million
spent on our overseas programmes

27 fragile places
worldwide



16.8 million
people reached in emergencies

27.3 million
people
reached in total

50 emergency responses in 22 countries

In 2024, Concern worked in 27 of the world's poorest and most fragile places to tackle extreme poverty:

- Afghanistan
- Bangladesh
- Burkina Faso
- Burundi
- Central African Republic
- Chad
- Democratic People's Republic of Korea
- Democratic Republic of Congo
- Ethiopia
- Gaza
- Haiti
- Iraq
- Kenya
- Lebanon
- Liberia
- Malawi
- Niger
- Pakistan
- Rwanda
- Sierra Leone
- Somalia
- South Sudan
- Sudan
- Syria
- Türkiye
- Ukraine
- Yemen

Emergencies

In 2024, we responded to 50 emergencies in 22 countries, reaching more than 6.8 million people directly and almost 10 million indirectly.

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

Objectives and activities

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

Our main objectives are to:

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

Some examples of our achievements and performance in 2024 are set out below

Nearly a decade of conflict in **Yemen** has left more than 18 million people in need of humanitarian assistance. The destabilising effects of the conflict have triggered a hunger crisis affecting 17 million people, with five million children under the age of five in need of treatment for acute malnutrition. The protracted crisis has also created an endemic situation of forced displacement, with 4.5 million internally displaced persons (IDPs), most of whom have had to flee multiple times. Living conditions have deteriorated for many. 49% of the population lack access to clean water, and only 50% have access to functioning health facilities. Concern launched its programme in 2024 to meet the urgent needs of people in the most vulnerable situations. In our first year of operation, we supported six health units facilitating integrated health and nutrition services for over 29,400 people. More than 17,600 people attended consultations with healthcare professionals. Just under 4,000 children under five and more than 2,000 pregnant and breastfeeding women were screened for malnutrition and treated. We also responded to a deadly cholera outbreak – Yemen accounted for 35% of worldwide cholera cases and 18% of cholera-related deaths in 2024. Lack of safe water and toilets are among the chief causes associated with the spread of cholera. To improve sanitation conditions in displacement camps, we rehabilitated water wells and installed 34 toilets and distributed hundreds of cholera prevention hygiene kits to families, which include items like soap, washing powder and water purification tablets. The project also supported 45 community health volunteers to conduct health and hygiene awareness sessions in their communities, including messages about the causes of cholera and prevention methods.

Concern has rehabilitated a water point and installed a solar-powered pump in the Al-Salam settlement for internally displaced people in Yemen.
Photo: Ammar Khalaf/Concern Worldwide

In 2024, **Lebanon** experienced major upheaval due to a significant escalation of the ongoing conflict in the southern part of the country, which had started in October 2023. The situation worsened between September and November 2024, with a sharp increase in violence, until a ceasefire was announced in November. During these two months, approximately 1.4 million people were displaced. This large-scale displacement created urgent challenges, including the need for housing, food security, and protection for those affected. Concern was quick to respond, both mobilising additional resources and adapting our existing programming and staff resources to address the changing context. We also mobilised pre-identified emergency partners which enabled us to reach larger numbers of people, implement a range of interventions, and work in areas of the country where we did not already have a presence. We reached just under 18,700 people through activities that covered the provision of food, hygiene kits, shelter and protection activities. In Beirut and Mount Lebanon, we worked with two community kitchens who prepared food and collaborated with seven collective shelters (temporary accommodation for displaced people) to deliver balanced and nutritious meals to almost 2,000 people. Nearly 6,200 people were supported with hygiene kits to help them stay healthy. The shelter component of our response in Jezzine and Saida targeted over 2,600 displaced people outside of the collective shelters and provided them with winterisation kits including five blankets per family, a heater and a gas cylinder, and hygiene kits. Our protection teams worked in collective shelters providing support to more than 3,400 children and adults affected by the psychological distress of displacement.

After nearly two years of conflict, **Sudan** is currently facing the world's largest humanitarian crisis. Over 11.2 million people have been forced to flee their homes since the outbreak of conflict in 2023, with three million leaving for neighbouring countries such as South Sudan and Chad. The levels of food insecurity, malnutrition and disease are soaring. Currently, almost 26 million people are experiencing acute hunger, with 755,000 one step away

from famine. In early 2024, the UN launched funding for famine prevention work, and Concern received five emergency response grants for interventions reaching more than 106,000 people in 10 localities across West Darfur, and West and South Kordofan. Our response focused on integrated health and nutrition services to prevent famine by delivering ready-to-use therapeutic and supplementary food (for treating children affected by severe and moderate acute malnutrition) and distributing essential non-food items. We adopted a flexible approach to delivering food or cash assistance to vulnerable communities in order to be able to provide humanitarian assistance in hard-to-reach locations. In both West and South Kordofan, for example, food distribution was possible at the beginning of the year. However, when the rainy season arrived in August, access challenges limited the capacity of the traders. As a result, we shifted to cash assistance through local financial service providers.

Almost two million people have been forced to flee their homes since conflict began in **Gaza** in October 2023 and then escalated. Over 50,000 lives have been lost and more than 110,000 people injured. Concern is working with our Alliance2015 partner, CESVI, providing support to local communities. We have reached almost 180,000 people through water trucking and supported more than 36,000 people through the construction of toilets and the rehabilitation of water, sanitation and hygiene (WASH) facilities.

In 2024, **Ukraine** faced significant challenges, including ongoing conflict-related disruptions, economic instability and environmental vulnerabilities. Due to the escalation in attacks and the movement of the front line during the year, we continued to provide humanitarian assistance in areas of high severity in the north, east and southern regions of the country, working with our partners on the Joint Emergency Response programme in Ukraine (JERU). The programme directly reached just under 84,000 people and included the provision of cash to families to meet their immediate needs, shelter repairs and distributions of food and hygiene items. We helped families prepare for the harsh winter with cash assistance for utility costs or by providing heating sources such as fuel and stoves for those in remote and rural areas. In order to reduce dependence on recurring humanitarian assistance, JERU's economic recovery and livelihoods programme expanded significantly to support households to earn an income by providing small grants for the rebuilding or start-up of micro-businesses and agricultural support for subsistence farmers. We supported the recovery and expansion of small and medium enterprises (SMEs) with cash grants and mentoring, and offered reskilling and technical training opportunities to individuals. Outcome data shows that 94% of individual entrepreneurs restarted or launched businesses, 100% of SMEs expanded or reopened, and 87% of soft skills trainees felt better prepared for the job market.

Conflict-related displacement in the **Democratic Republic of Congo** (DRC) has reached record levels with an upsurge in attacks by armed groups, leading to massive population movements and increased exposure to violence and protection risks. These displaced populations are extremely vulnerable and have no access to the basic services and resources required to cover their essential needs. Through our rapid response programme, SAFER, we carried out 12 emergency interventions in 2024 in response to displacements and return movements in North and South Kivu, reaching more than 242,000 people. We made four cash distributions to meet the basic needs of people who had been forced to flee, abandoning their belongings and livelihoods. Our five WASH interventions addressed the health issues that lack of clean water, poor sanitation and lack of hygiene knowledge engender. Activities included the operation of a water treatment unit serving several internally displaced people (IDP) sites in Goma, the rehabilitation of water points and the construction of toilets and showers and other sanitation infrastructure such as rubbish pits in IDP sites and in areas of return/displacement, and hygiene promotion. Three protection interventions included assistance to individuals to meet specific needs and community-based protection activities such as community training, awareness-raising and rights workshops.

Left: As part of our emergency response in Ukraine, Valerii received a stove and winter fuel assistance to help him through the cold winter months.
Photo: Simona Supino/Concern Worldwide

Spotlight: Gaza and Lebanon

Throughout 2024, Concern continued to respond to the needs of people displaced by the escalating conflict and crisis in Gaza and Lebanon. In October, we joined other UK humanitarian charities to launch the Disasters Emergency Committee (DEC) Middle East Humanitarian Appeal, to provide vital support to people in Gaza, Lebanon and the wider region. Concern's supporters in the UK raised an incredible £202,000 for the appeal in 2024.

In Gaza, where 90% of the population has been displaced, Concern partnered with humanitarian organisation, CESVI, to deliver life-saving aid in Gaza City, Deir Al-Balah and Kahn Younis. This response is ongoing and has included providing access to water to almost 180,000 people through water trucking, rehabilitating waste facilities to reduce the spread of illness for over 36,000 people and supplying therapeutic food for malnourished children.

In Lebanon, more than a million people fled for safety after violence worsened in September. Concern acted quickly to provide emergency shelter and cash assistance in the north of the country, so families who left their homes with few belongings could purchase essential items. Concern also assisted in psychological first aid for children experiencing trauma and grief.

Concern will continue our work in the region to support communities as they adapt to the changing circumstances.

"We thank CESVI for providing us with water... as it has been a year and a half since we are suffering. Thanks to everyone who helps us. Water is the essence of life."

Maria*, who lives in the northern sector of Gaza

Above left: In Lebanon, Concern has partnered with Nusaned to provide 500 hot meals a day to people living in six displacement shelters in Beirut, in response to the humanitarian crisis.
Photo: Toufic Rmeiti/Concern Worldwide

Above right: In Gaza, our partner, CESVI, distributes clean water to people living in a displacement camp in Deir Al-Balah.
Photo: Khalil Adwan/Concern Worldwide

Livelihoods

In 2024, we improved the food security and livelihoods of more than 873,700 people directly and almost 1.7 million indirectly.

People living in extreme poverty often find it difficult to earn enough to make sure that their families have sufficient food to eat, get adequate healthcare and an education. Our livelihoods programmes aim to support people with the tools they need to be 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 people living in extreme poverty to have secure livelihoods.

Our main objectives are to:

- Reduce hunger
- Strengthen support systems to help people meet their basic needs and improve their work skills
- Support people to become economically productive
- Promote and strengthen climate-smart agriculture and climate change adaptation

Examples of our work and achievements are detailed below

2024 presented continued challenges for Concern in **Afghanistan** in relation to access and growing restrictions on the operating environment, particularly in relation to working with women. Despite this, we continued to successfully run AWARE (Advancing Women-led Agribusinesses to Reach economic Empowerment) – a project that reaches 6,300 women. The programme supports economic empowerment through the provision of assets, technical training and business and marketing support to groups of Women's Agro-Business Collectives (WABCs) in the dairy, fruit, almond, saffron and vegetable value chains. The technical support is complemented by life-skills training to build women's confidence to act on economic opportunities and by the establishment of self-help groups with savings and loans mechanisms, and numeracy training to support the women to save small amounts of capital to invest in their businesses. Additionally, the programme works to change gender attitudes and norms at both household and community levels, to create a more accepting space for women to engage in economic activities. Despite the challenges, there have been notable successes – women's incomes have increased from 120 AFN (approx. £1.30) to 5,029 AFN (approx. £54) per month with a 283% improvement in vegetable sales, and 99% of the women participating in the programme are selling their produce in markets compared with 24% at the start. Improvements in men's attitudes towards gender roles are also notable. Men are participating more in household tasks and 95% of men now believe that women are as capable as men at running businesses, an improvement of 38% on the baseline. The positive psychological impact of the programme on the women participating is perhaps best evidenced in that 96% now report they are satisfied with their lives, compared to 4% at the start.

In Karusi and Kirundo provinces in **Burundi**, our project to prevent malnutrition and strengthen people's resilience has supported vulnerable households through financial contributions to 499 Village Savings and Loan Associations (VSLAs). The funds are for joint use by members to finance income-generating activities. In 2023, the VSLAs were introduced to hydroponics – a new approach to growing vegetables to improve the dietary diversity of households. This is an agricultural system that promotes the use of nutrient-laden water in place of soil to promote plant growth in areas where soil is arid or infertile, or where space and access to land is limited. Working with the Institute of Agronomic Sciences of Burundi (ISABU), and the Provincial Office of Environment, Agriculture and Livestock (BPEAE), training in hydroponics was organised for VSLA members. In 2024, seven hydroponic greenhouses were set up with members of 14 VSLAs running them and growing a variety of vegetables including spinach, tomatoes and cabbage. At each harvest, production per type of vegetable and per greenhouse ranged from 18 to 30 kilos. Members of other VSLAs not involved in hydroponic agriculture were trained in cultivation techniques for a variety of crops and established vegetable fields. 36 VSLAs (900 people) were supported with 12,900 kilos of seeds as well as irrigation equipment, and to help increase harvests, BPEAE technicians advised on field maintenance and environmental protection.

Above: As well as farming, Yatta Samie owns a small shop in Grand Bassa County in Liberia and has been supported with business and farming skills training.
Photo: Kieran McConville/Concern Worldwide

Türkiye continues to host one of the largest refugee populations worldwide including 3.1 million Syrian people. Despite extensive support programmes, refugees in Türkiye face significant challenges such as restricted access to formal employment, educational opportunities and healthcare. The sheer number of refugees also puts considerable pressure on the host community, so our livelihoods work in Sanliurfa sought to support both Syrian refugees and host communities by increasing formal job opportunities and fostering awareness about the benefits of formal employment. The project, which reached just under 3,500 people, aimed to guide individuals on labour laws, match refugees with Turkish employers, and provide administrative and financial support for work permit applications. In tandem, the project extended support to Syrian refugees to establish small businesses. This involved conducting awareness events and personalised consultations to underscore the advantages of business registration, with the project team actively assisting in the application process and covering registration fees. Adolescents who had not been able to complete their education and were now too old to continue with their former grades in formal education were supported to access the Open Education system, which allows students to enrol in online courses to obtain the necessary diploma. We assisted them to overcome language barriers, digital illiteracy and difficulties around paying the bank transfer to enrol in the programme, by navigating the online application platform. We also facilitated access to vocational training and formal employment through a government-backed apprenticeship programme. Weekly youth club sessions helped them build essential life skills. By providing a supportive and informal environment, the programme encouraged young people to interact socially and engage with each other in ways that promoted personal growth and development. In total, 46 young people were enrolled in apprenticeship programmes, while the team supported 106 to enrol in open education.

Sierra Leone ranks among the lowest 10 countries in the UN's 2024 Human Development Index, with an estimated 26% of the population living below the international poverty line. The livelihoods of most of the population depend on the use of natural resources and our five-year programme, Yoti Yoti, aims to build food and nutrition security by strengthening food systems using equitable and climate-smart methods. The project operates in 64 communities across two districts and reaches almost 9,500 people directly. To increase food production, farmers benefited from vaccinations for almost 9,000 small ruminants, the distribution of seeds and tools, and the piloting of solar-powered irrigation in two project areas. Land use was improved through participatory mapping involving 975 people, while 45 forest management committees were formed to promote conservation and agroforestry. Training in organic and sustainable farming practices, including making organic liquid fertiliser and compost, impacted almost 1,500 people, while 10 radio talk shows focusing on climate change adaptation, resilience, mitigation and agricultural best practice were broadcast reaching a broad audience.

We carried out value chain assessments to identify the six key agricultural products prioritised by project participants. To help address the problems they experienced in accessing markets for these products, we brought together 261 stakeholders including transporters, wholesalers and processors to identify barriers and solutions to them. The project team was also involved in sharing market information with farmers. By receiving timely data on market trends, pricing, demand and supply, farmers were better able to plan their production, reduce post-harvest losses and maximise profits. Our annual survey found that the average number of barriers experienced by programme participants to engage with markets decreased from 4 at the start of the project to 1.4 in 2024. Our nutrition work aimed to ensure that programme participants have an adequate and affordable diet. We provided training on maternal and child nutrition to more than 1,400 people, alongside cooking demonstrations which reinforced key lessons on nutrition and healthy food preparation. In addition, a nutrition campaign was conducted through local radio stations in both districts to raise awareness on appropriate nutrition practices. By the end of the year, women's dietary diversity improved from 34% to 48%, while child dietary diversity increased from 15% to 29.4%.

Concern began working in **Rwanda** in 1994 in response to the genocide. The country has made remarkable progress since then, but chronic malnutrition and poverty still remain key issues. Concern has been implementing the Graduation approach in Rwanda since 2011. The model has become so prominent that it has now become a national strategy. Concern is one of the government's main partners on Graduation and is the only NGO on the social protection sector working group. Graduation is a holistic approach that supports participants to identify their interests and skills so they can find meaningful ways to sustainably 'graduate' out of poverty. It provides families with cash transfers, coaching and mentoring, access to financial services, and business skills training — the essential tools, resources and opportunities they need to improve their lives and secure their livelihoods. Our most recent five-year Green Graduation Programme began in 2023 and has directly impacted more than 4,500 participants in 2024. As its name suggests, the programme has evolved. Green Graduation Programmes promote a 'do no harm' approach to the environment while improving livelihoods and building the resilience of communities to a changing climate.

In practical terms, that means helping programme participants develop businesses that make optimal use of often scarce natural resources, use less fossil fuels and reduce environmental risk. In 2024, the agriculture business plans developed by participants were internally evaluated to ensure alignment with possible climate adaptation actions. Eighteen agri-businesses which were identified as having the potential for a positive return in terms of profitability and sustainability were financed.

Across **Malawi**, the effects of the warmer-than-average climate pattern El Niño were evident in 2024, with programme participants experiencing reduced harvests and incomes. As a result, Concern supported a higher number of people who were food insecure, compared to previous years. Our Food Systems for Food Security (FS4FS) programme, which reached 18,000 people directly, made substantial progress in addressing the pressing issues of food insecurity and malnutrition through its comprehensive approach aimed at alleviating poverty, improving nutrition, and enhancing food system resilience. Building on the achievements of 2023, the programme connected 23,120 rural farmers to share and promote good agricultural practices. Key achievements included the establishment of 360 demonstration plots and the introduction of fruit production training and subsequent planting of fruit trees. Efforts to enhance market access and financial inclusion led to new partnerships being fostered with four micro-finance institutions to support VSLA groups, supporting over 1,700 members. The programme also focused on promoting climate-smart agriculture, integrated homestead farming, and livestock management, with training provided to 56 community animal health workers. A total of 100 modern beehives were introduced, 98% of which were colonised, enabling honey harvesting at the end of the year. Five irrigation groups received solar pumps, increasing crop production cycles and bolstering food security in areas affected by El Niño-induced dry spells. To support improved nutrition and diet quality, more than 3,000 homestead gardens and 50 school gardens were established, growing fruit and vegetables for consumption and income generation. Over 2,100 project participants took part in field days and cooking demonstrations learning about sustainable practices. Together, these interventions have enhanced food security, supported households' empowerment and built resilience against climate shocks.

Left: The RESPECCT programme seeks to improve livelihood and economic opportunities for vulnerable people in eastern Chad – both those who have been displaced by conflict or members of host communities.
Photo: Kieran McConville/Concern Worldwide

Spotlight: Democratic Republic of Congo

Ongoing conflict in the Democratic Republic of Congo (DRC) has forced more than 7.2 million people from their homes, making it the second largest internal displacement crisis in Africa and one of the worst in the world. Despite its scale and severity, this humanitarian crisis remains largely ignored and neglected.

During 2024, a resurgence of armed conflict led to the displacement of an additional 940,000 people in the eastern provinces of North Kivu, South Kivu, Tanganyika and Ituri. These deadly attacks have forced people to move from place to place, seeking refuge in classrooms, places of worship or in temporary mass settlements.

Daily life is precarious for people who have been displaced multiple times. They have lost their homes, their sources of income and their land, and no longer have access to basic services such as healthcare or safe drinking water. Children are unable to attend school and are exposed to increased protection risks. Cases of gender-based sexual violence, particularly among women, are widespread.

More than 25 million people, or almost a quarter of the population, face severe food insecurity, mostly as a result of attacks on farms and markets. This means that many people struggle meet their basic food needs. Every other child under five in the country is affected by chronic malnutrition.

Working with four other national and international organisations, Concern is the consortium lead on a £28-million programme funded by the UK government in the areas most affected by conflict in the east of DRC. The Enabling Affected Communities to Survive and Thrive (EAST) project aims to provide a holistic package of protection, nutrition and livelihoods support to 434,138 people living in highly vulnerable situations.

‘I will be a boss lady’

Alice Masika Nzangura (27), a mother-of-five, was forced to flee her home repeatedly due to conflict, moving from town to town. She and her family found safety in a camp in North Kivu, but Alice struggled to make an income to feed her children.

She said: “Life was very hard in the displacement settlement. Finding food was a big problem. We had to search for people for whom we could do laundry to get some money. We found people who had farms and offered to go and collect cassava leaves, and cook them for the family.”

However, Alice also practiced sewing clothes in a neighbour’s shop. Prior to fleeing, she had trained as a seamstress, and using her neighbour’s sewing machine rekindled her desire to start up her own business.

Alice was able to take out a loan from a Village Savings and Loan Association (VSLA) supported by Concern, to cover the costs of fabric and start her own business.

The EAST project supports VSLAs to help women start their own businesses and provide for their families. Each member of the VSLA receives training, equipment and cash every month to cover basic food costs while they attend the training.

Above left and right: Conflict forced Alice Masika Nzangura (27) to flee her home in eastern DRC in 2022. Today, she runs a successful dressmaking business and is training other women to sew.

Photo: Eugene Ikua/Concern Worldwide

Now, Alice has expanded her shop, and is passing on her skills to other women in the community by training them to sew and produce garments.

She said: “My shop has been open for a year. I have been able to buy five sewing machines and have trained six people. There is work and a business from selling the fabrics that I purchase. I can make five dresses in a day.”

Alice is not stopping there. Through her training with the VSLA, she is diversifying her income by learning about livestock management, in particular breeding chickens. From difficult circumstances, Alice now predicts that in a year’s time, she will be, in her own words, “a boss lady”.

Health and nutrition

In 2024, our health programmes reached almost 1.6 million people directly and more than 3.4 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 undernutrition and avoidable 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 programmes is to contribute to the achievement of health and nutrition security for people living in poverty.

Our main objectives are to:

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

Examples of our work and achievements are detailed below

2024 presented multiple challenges for Concern's work in **South Sudan**. The continued impact of the conflict in neighbouring Sudan, economic instability and frequent climate shocks have compounded the struggles faced by the population. In the face of a deteriorating humanitarian context, we continued to deliver life-saving interventions and resilience-building initiatives across our operational areas in Northern Bahr el Ghazal, Unity and Central Equatoria States. Our WASH activities are a vital part of our health and nutrition interventions. We provided safe and clean drinking water to almost 125,000 people through a number of mechanisms including solar water yards, boreholes, managing surface water treatment systems, and providing water points at health facilities. In terms of sanitation, we continued the operation and maintenance of sanitation facilities in Bentiu Camp for internally displaced people and in sites for people who had been displaced by floods, serving about 40,000 people on a daily basis. Work included repairing existing toilet blocks and building new ones in camps and sites for IDPs, as well as in household compounds, health facilities and schools. To make the toilets more hygienic and to reduce any negative environmental impact, we piloted building toilets with permanent sub-structures by lining the pits with block masonry. This provided more protection to ground water by preventing contamination from waste and also removed the necessity of repeated reconstruction, so saving on materials. We also continued to raise awareness of good hygiene practices across all locations, focusing on handwashing at critical times, the safe storage of clean water and infection prevention and control.

Above: Pregnant mother Safinatu Kamara (22) with her aunt and grandmother at the family home in Mambolo. The health centre that Safinatu is attending for her pregnancy is supported by Concern.
Photo: Darren Vaughan/Concern Worldwide

In the last quarter of 2024 in **Somalia**, a fifth of the population was coping with high levels of food insecurity, including 1.7 million children under five facing acute malnutrition, with 430,000 of these children likely to be severely malnourished. Tackling malnutrition has been at the heart of our health programmes in Somalia for many years, and working closely with local partners and the Ministry of Health, we delivered specialised nutrition services through 17 static and mobile facilities reaching over 63,000 under-five children receiving treatment for malnutrition, including 2,547 with medical complications. To address the underlying causes of malnutrition, we supported nutrition facilities to deliver targeted messages at both community and facility level. Support groups, including mother-to-mother and father-to-father groups, were formed. These groups offered personalised Infant and Young Child Feeding (IYCF) counselling for pregnant and breastfeeding women, as well as caregivers of children aged 6–23 months. Support groups of 15–25 caregivers were selected based on criteria such as underweight children, low weight gain, first-time mothers, and short intervals between births. The integrated Social and Behaviour Change Communication (SBCC) approach was well received within target communities. The support groups created safe spaces where members discussed nutrition, feeding practices, and positive health behaviours, fostering lasting improvements. Group sessions were held at nutrition service points, engaging 91,508 caregivers, while individual counselling sessions reached 69,034 caregivers. Beyond facility-based awareness activities, additional community-driven sessions focused on the nutritional benefits of milk and egg value chains. Communities that live by both agriculture and livestock herding received support to develop these value chains, helping improve food security and livelihoods. Almost 1,000 people participated in this initiative.

Above: Simon Mathot and his family live in the Roriak region of South Sudan where Concern is providing health and nutrition support to displaced communities.
Photo: Jon Hozier-Byrne/Concern Worldwide

The healthcare system in **Chad** faces significant challenges due to limited resources, inadequate infrastructure, pressure from high levels of disease and a shortage of health workers. Many people, especially those in rural areas have to travel long distances to access healthcare services, and those in the most vulnerable situations are unable to afford them. In Sila province in the east of the country, Concern supported three health facilities (Zabout camp health post, Adé health centre and Daguessa health centre) with a range of activities. We made 13 support staff available to the health facilities and offered free care services. Throughout the year, we carried out close to 26,000 consultations and made just under 250 referrals to the district hospital and therapeutic nutrition units. We also provided measles vaccinations for nearly 2,900 children before their first birthday. In terms of nutrition care, we carried out awareness-raising activities reaching over 1,800 pregnant and breastfeeding women, with the aim of reinforcing good practices to improve the nutritional status of infants and young children. We screened nearly 15,000 children under five for malnutrition in Zabout camp and in the localities of Adé and Daguessa and supported the treatment of 1,606 children diagnosed with severe acute malnutrition.

Ethiopia is currently facing a multiple outbreak of diseases including cholera, measles, malaria and dengue fever. The current cholera outbreak started in August 2022 in the Oromia Region and subsequently spread across the country. In 2024, 19,271 cases and 143 deaths were reported in 143 affected districts in the country, of which 10,470 cases and 44 deaths were reported in the Somali region alone. In Raso, where we operate, cholera was first reported in January 2024, and resulted in 809 cases and five deaths by the time it was controlled in April. As cholera cases increased, the woreda (district) health system struggled with a shortage of budget, trained health professionals, medication, and other related supplies to manage the outbreak. As the only operational partner in Raso and adjacent woredas (West and East Imi, Berano), we implemented a project to help control the outbreak in Raso woreda and prevent its further spread to the adjacent woredas. Forty-five health professionals from hospitals, health centres and woreda health offices and 60 community health workers in Raso, West and East Imi, and Berano woredas were trained in the clinical management of cholera cases and promotion of cholera prevention. As the number of outbreak-affected woredas increased, the regional health bureau struggled to transport medical and other key supplies to the affected areas, so we provided logistics support to help address this. 70% of the population of Raso woreda and 30% of the population in West and East Imi, and Berano woredas received messaging to strengthen awareness on how to prevent cholera cases. Discussion sessions were conducted with 240 community representatives, and 2,000 leaflets with key cholera prevention messages were distributed. Five loudspeakers and vehicle support were provided to the four targeted woredas to support mass community awareness-raising campaigns.

Our healthcare work in **Bangladesh** places a large focus on maternal and child health, particularly in remote or vulnerable areas of the country. An example of this is our Partnerships for Improved Reproductive, Maternal, Newborn, Child and Adolescent Health (RMNCAH) programme which reaches 223,300 people in the underserved and vulnerable coastal area of the country. The programme reached significant milestones in 2024, supporting local government engagement and community-driven initiatives. Strengthening health systems and facilities is key to improving health outcomes, and we facilitated the mobilisation of funds through union parishads (local councils) to improve 21 health community-level facilities. These funds were complemented by community contributions for equipment and infrastructure upgrades which helps to ensure accountability. Other key accomplishments included the training of adolescent peer educators, health volunteers, school and madrasah (religious education) teachers, and project staff on Sexual and Reproductive Health and Rights (SRHR), gender norms, and gender equality. Peer educators and schoolteachers conducted over 5,500 adolescent health sessions, while health volunteers carried out over 30,000 household visits, providing critical counselling to pregnant women and mothers with young children. The coastal regions are extremely vulnerable to natural disasters such as floods and cyclones, so the programme includes measures to bolster the communities' resilience to disaster. This includes building in a 'crisis modifier' – a contingency fund to allow us to respond in the event of an emergency. During the year, we supported 5,200 families affected by Cyclone Remal through this mechanism, preventing potential risks to people's health.

Above left: Teenager Anisha* and her classmates receive health education sessions from Concern on menstrual hygiene as well as period products at their school in the Patuakhali District of Bangladesh.
Photo:Saikat Mojumder/Concern Worldwide

Above right: Marium* and her five-month-old daughter Tayma* live in Cox's Bazar, Bangladesh. The family received training support from Concern on nutrition, vegetable gardening and seed production.
Photo:Saikat Mojumder/Concern Worldwide

Spotlight: Sierra Leone

In 2024, Concern launched Saving Lives in Sierra Leone 3, a five-year project funded by the UK government. It is being delivered by a consortium of six NGOs – Concern Worldwide, Helen Keller International, Humanity Inclusion, Kings Global Health Partnerships, Send Sierra Leone and WelBodi Partnership, across six districts in the country.

Sierra Leone has one of the highest maternal mortality rates in the world and the fifth-highest mortality rate for children under five. Additionally, the country has had many shocks to its healthcare system over the years, from civil war to the Ebola epidemic, followed by Covid-19. As a result, there is a shortage of qualified healthcare workers in the country and many people struggle to access or receive the care they need.

The Saving Lives 3 project aims to strengthen the health system in Sierra Leone and improve the quality and quantity of services available. We are addressing this across four areas: district support, community level interventions, health workforce development and accountability, and clinical services.

Healthier mothers and babies

At community level, the project promotes healthier pregnancies and births for mothers. Women attend local health clinics to learn about good nutrition for a strong pregnancy and overall wellbeing, along with information on how to appropriately wean a baby using nutritious and locally available foods. This education further prevents illnesses such as malaria and tetanus, which could prove fatal.

One of the women attending antenatal classes at a health centre supported by Concern is Mariatu Kamara (20). She is expecting her first baby with her husband, who is supporting her through the pregnancy. “He takes good care of me, he feeds me, he does everything I want,” she said.

The couple live in the Mambolo community of Kambia District. At the clinic, Mariatu has received support on how to eat well and keep healthy throughout her pregnancy. At the end of each class, women are encouraged to remember what they have learned through song.

Mariatu decided to go to antenatal classes to ensure her baby grows well. She feels confident with the skills she has been learning and hopes the baby will be a girl.

Providing a lifeline through blood banks

Through Saving Lives 3, Concern is also supporting blood banks at district hospitals. These blood banks are vital resources during childbirth emergencies such as haemorrhaging, which was the leading cause of maternal deaths in 2023. Blood transfusions also play an essential role in helping children recover from severe anaemia and malaria.

Concern has been collaborating with healthcare workers at these facilities to ensure they have a constant supply of safe blood. This includes screening to ensure blood is free of hepatitis and syphilis.

Sai Sama Conteh, matron at Kambia Government Hospital in Sierra Leone, has seen firsthand the difference that having a functioning blood bank can make.

“Before, we used to have deaths that occurred as a result of lack of blood, so now we are very grateful to Concern,” she said.

“The maternal death rate, because of the availability of blood, has dropped drastically. Even the under fives when they need blood, we just go to the blood bank, collect it and make it available. So many lives have been saved.”

As the project continues, Concern hopes to see a reduction in preventable diseases and deaths among women, adolescent girls and children, and greater levels of trust between healthcare providers and patients.

Above: Matron Sai Sama Conteh at the Concern-supported Kambia Government Hospital.
Photo: Darren Vaughan/Concern Worldwide

Right: Pregnant mother Mariatu Kamara attends an antenatal class at Mambolo health centre, Sierra Leone.
Photo: Darren Vaughan/Concern Worldwide

Education

In 2024, our education programmes impacted almost 200,000 people directly and more than 492,000 indirectly.

We believe that all children have the right to an education and that it provides one of the best routes out of poverty. We integrate our education programmes into both our development and emergency work to give children who are living in extreme poverty more opportunities in life and to support their overall wellbeing.

Objectives and activities

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

Our main objectives are to:

- Increase school access
- Improve student and teacher safety and wellbeing
- Improve quality learning outcomes
- Provide access to education for children in emergencies

Examples of our work and achievements are detailed below

Our education programme in Sila province in **Chad** aims to improve access to quality education and support the wellbeing of children, especially girls, in vulnerable communities. We supported 17 schools in the rural district of Goz Beida, raising school attendance rates from 47% in 2023 to 65% in 2024 through community outreach campaigns which reached 12,390 people. To help reduce the financial burden on parents and encourage them to send their children to school, we offered free school enrolment and provided more than 2,600 children with school kits. We also supported the provincial education delegation by recruiting and retaining 42 teachers through a monthly stipend of 75,000 CFA (approx. £94) over nine months. Continuous teacher training for 97 teachers on methods of teaching, multi-grade class management and specific curriculum topics improved educational outcomes as shown by an increase in Early Grade Reading Assessment (EGRA) from 0% to 7%. The involvement of parents and the wider community is key to ensuring the success and sustainability of the schools, so we strengthened 13 school management committees, helping to build their capacity, providing educational materials, and supporting income-generating projects with small loans.

In Marsabit county in **Kenya**, our education work focuses on facilitating the teaching of Science, Technology, Engineering and Mathematics (STEM) subjects which are a requirement under the Kenyan government's Competency-Based Curriculum (CBC). Marsabit county has 192 junior secondary schools of which 90% are underequipped to offer STEM subjects due to a lack of laboratories and laboratory equipment. In addition, most of these schools have limited teacher capacity, learning materials and infrastructure to teach STEM subjects. Our two education projects were aimed at addressing these challenges. During the year, we installed mobile laboratories and science kits obtained from the national government's School Equipment Production Unit in nine secondary schools, enabling them to adhere to the competence-based curriculum. The laboratories and science kits enabled 1,194 students to undertake required STEM-related laboratory practical work. Science teachers across the schools reported increased student interest, attention and engagement during lessons with a notable increase in active student participation during both theory and practical lessons.

We also worked to improve the quality of STEM teaching in the schools. In collaboration with government trainers from the Centre for Mathematics, Science and Technology Education in Africa, teachers participated in skills training on learner-centred methods to improve student engagement, leading to better learning outcomes.

'Learning Together', our education project in the Tillabery and Tahoua regions of **Niger**, aims to ensure that children affected by the ongoing humanitarian crisis in the country receive an education. It reached over 75,000 students across 250 schools in 2024. As well as supplying children with textbooks and recreational kits (games and equipment for playing), activities included building and rehabilitating more than 80 classrooms in 29 schools to increase their capacity to accept newly displaced and refugee children. We worked with teachers and educational supervisors to develop a safe and inclusive learning environment, and with the wider community to promote the importance of enrolling and keeping their children in school. In areas where schools were closed due to regional insecurity, our distance learning project ensured that children still received an education by taking part in interactive audio lessons. Eighty-two listening clubs have now been set up with more than 2,000 students gathering to listen to the lessons and complete schoolwork under the supervision of a facilitator from the community. The listening clubs not only provide a chance for children to learn but also support their psychological wellbeing, as often it is the only time that they are able to get together with their

Above: Students attending lessons in Garasbaaleey district, Mogadishu, Somalia. Concern has supported schools in the area by constructing and rehabilitating classrooms and providing clean water.
Photo: Adnan Mohamed/Concern Worldwide

Above: Concern has provided students at Afgooye primary and secondary school in Somalia with textbooks and notepads and installed a solar-powered water point.
Photo: Mustafa Saeed/Concern Worldwide

friends. The reopening of schools in these areas is being monitored to ensure that these children are re-enrolled in formal schools when possible.

In **Somalia** the combination of conflict, climate crises and poverty has resulted in four million children being out of school. Our programme provided free education to almost 30,000 vulnerable children from displacement-affected communities at 26 schools in Banadir, Lower Shabelle, and Bay regions. Our work involved improving access to and enhancing the quality of education, and fostering safe and supportive learning environments. With regards to improving access, in Afgoye district we built and fully equipped a new school, refurbished 60 classrooms and improved the sanitation facilities across four schools, and in Mogadishu we refurbished a temporary learning space. This work provided a safe learning environment for almost 6,400 students and helped us achieve a 29% increase in enrolment in target schools. Improving the quality of education is a focus of the programme, both in terms of the capability of the teachers and access to educational materials. Seventy-six teachers took part in sessions designed to enhance their teaching skills and increase their knowledge of critical themes, such as child protection and safeguarding, and inclusive teaching practices. To address gaps in teaching materials, we distributed 1,420 sets of textbooks to 2,840 displaced children in Afgoye which significantly improved the student-to-textbook ratio from 5:1 to 2:1 and supported better learning outcomes. Another 3,774 children across eight schools in Banadir and Lower Shabelle received essential learning supplies, such as exercise books, pencils, pens and school bags, allowing them to actively engage in their education. Schools were also provided with teaching and office materials, ensuring that instructors and school administrators had the tools needed to deliver high-quality education.

Multiple crises have deeply affected the wellbeing of both children and teachers, leading to harmful coping mechanisms and child protection issues, primarily due to the intense emotional and psychological strain of living through conflict or displacement. To address these, the programme focused on interventions prioritising psychosocial support (PSS) and the physical wellbeing of students, creating safer school environments. All training sessions for school communities addressed School-Related Gender-Based Violence (SRGBV) and PSS,

Above: Rikta is deep in preparation for an upcoming school exam. Many of her friends and classmates have been forced to abandon their studies because of flooding in the district of Sundarganj, Bangladesh.
Photo: Saikat Mojumder/Concern Worldwide

equipping stakeholders to identify, address and prevent violence in schools. To further promote mental health and a sense of belonging, recreational materials were distributed to 12 schools, supporting over 7,000 children. We also created a more inclusive and conducive learning environment for girls by tackling menstrual hygiene management challenges, a significant barrier to girls' education. We distributed hygiene kits to over 3,000 girls, reducing stigma, absenteeism and significantly improving girls' attendance and engagement in school activities.

Despite the ongoing crisis in north-east **Syria**, Concern has significantly improved access to education, implementing a Non-Formal Education (NFE) programme in 12 locations which reached over 14,700 vulnerable out-of-school children. With our local partners, we have carried out a number of interventions targeting conflict-affected communities with the aim of enabling children who are not in school to re-join the school system. Projects include an accelerated learning programme for out-of-school 8-13 year olds which provides them with the basic literacy and numeracy skills to allow them to join classes, and a similar one for adolescents. Over 2,100 students took part in these programmes. A further 1,110 students were enrolled on our homework support programme which helps children at risk of dropping out.

Alongside the actual teaching programmes, we undertake other activities to encourage enrolment and to make the school environment safer and more conducive to learning. Nearly 2,000 parents and caregivers attended training sessions, 66 classrooms were rehabilitated and hygiene promotion activities in schools reached more than 6,000 children and teachers, while the installation and refurbishment of toilets in 12 schools helped ensure proper sanitation.

The programme recorded some notable successes in 2024. We achieved high transition rates of out-of-school children to either formal education or further non-formal education interventions, or progression to the next academic year for remedial classes (homework support). Overall, 90.3% of children enrolled in our NFE services successfully transitioned to one of these pathways. In addition, learning outcomes reached a new peak with the highest achievement recorded for both the Early Grade Reading Assessment Global Benchmark and the Numeracy Benchmark in the past four years.

Integrated programmes

In 2024, we reached more than 772,000 people directly though our integrated programmes and almost 1.5 million indirectly.

Concern staff members Zoe Hamiliton Siryon and Wiahdi Ayodele carry out community visits in Liberia.
Photo: Kieran McConville/Concern Worldwide

There are multiple interrelated reasons that keep 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 people living in extreme poverty 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 communities where we work.

Examples of our work and achievements are detailed below

In **Pakistan**, Concern continued to work with communities in Sindh province whose lives had been devastated by the catastrophic floods of 2022 which submerged a third of the country. Up until August 2024, the 18-month project supported 444,851 people across agriculture and livelihoods, health, and WASH sectors. Disaster Risk Reduction (DRR) and inclusion measures, which consider the needs of marginalised groups within a community, were incorporated throughout the programme. Our livelihoods programme emphasised climate-smart agriculture, providing high-quality seeds and training to more than 400 farmers. It also supported homestead gardening for 4,000 women, and 663 women received goats. Additionally, 250 individuals received vocational training in areas such as tailoring, embroidery and mechanics, and almost 400 people were given cash grants to rebuild their small businesses. The project strengthened the links between suppliers and markets to ensure sustainability. An endline study showed 96% of trained individuals engaged in income generation, earning an average monthly income of 11,217 PKR (approx. £33).

Our health interventions included the rehabilitation of flood-damaged health facilities and providing them with medical equipment with an emphasis on equipping six labour rooms to improve maternal and child health. We installed solar power systems in nine facilities to ensure service continuity and to promote sustainable energy, and set up handwashing stations. These activities enhanced healthcare access, reduced costs, and lessened the burden on urban hospitals. Similarly, Concern and our partners focused on improving access to education for children, creating better learning environments through WASH activities. We rehabilitated schools and installed washing stations, and converted seven schools to solar power to provide students with a reliable source of clean water. We reached more than 11,000 individuals with hygiene awareness sessions. In our infrastructure work, we were guided by the principles of 'Build Back Better' integrating DRR and climate-resilient elements into projects. For example, we rehabilitated and constructed toilets on elevated platforms, taking into account the flood levels experienced during the 2022 floods. High-quality materials were used to enhance durability, and waste pits and septic tanks were sealed to prevent ground water contamination and overflow during heavy rainfall, significantly reducing environmental and health risks.

Haiti has been overwhelmed by violence, instability and poverty for years but in 2024, following political turmoil, the violence worsened, leaving the country facing a full-blown security, protection and food crisis. Our programme adjusted to the waves of insecurity throughout the year, continuing to work with communities and national partners to reach people through livelihoods, health and protection projects. While markets may still have food, violence and insecurity mean that people in Haiti can neither access it nor afford it, leaving 5.4 million Haitians affected by acute food insecurity. We assisted 4,000 households with four e-voucher distributions, enabling them to access food through 80 local vendors, who were also supported by the programme. Our health interventions included activities to prevent malnutrition in babies and young

Omran Elimin Dood Mohamed, who is part of Concern's nutrition team in West Darfur, Sudan, checks supplies of emergency therapeutic food used to treat malnourished children.
Photo: Kieran McConville/Concern Worldwide

children. Monthly sessions were conducted in 14 parent clubs addressing hygiene and nutrition topics. A total of 1,720 sessions were held, reaching 2,057 people. The 72 cooking demonstrations organised by community health workers and parent clubs supported families on preparing balanced meals with limited budgets. To mitigate against the risk of disease, we delivered almost two million litres of water to sites for displaced people and host communities, ensuring access to clean drinking water for 8,600 people. Protection activities were scaled up during the year and included addressing the immediate needs of over 1,800 gender-based violence survivors with psychosocial support, cash assistance, safe spaces for social-cultural activities, and community-based protection risk mitigation measures, including the installation of 122 streetlights to ensure night-time safety across our intervention areas.

Despite an improved security situation and a currently stable government, the **Central African Republic** (CAR) still experiences serious levels of hunger and almost 30% of the population is undernourished. Our integrated project, Fight Against Child Malnutrition, which ran from late 2023 to August 2024 in the rural district of Bossembele brought together interventions across nutrition, livelihoods, hygiene and gender to address the root causes of malnutrition and household vulnerability. It particularly targeted households with pregnant and breastfeeding women and children under five years old and focused on building resilience and integrating healthcare into broader community-based interventions. Activities included promoting infant and young child feeding practices, supporting agricultural livelihoods through cash-for-work and distributions of seeds and tools, and Baby WASH (Water, Sanitation and Hygiene) initiatives to reduce hygiene-related health risks during the first one-thousand days of a child's life. The project engaged 30 mamans lumières and 25 papas modèles (role model mothers and fathers) who facilitated health education sessions and checked children for signs of malnutrition. This included identifying critical cases and referring them to higher-level facilities for treatment. The activities reached almost 18,000 people, fostering improved health-seeking behaviours and reducing harmful traditional practices. Specific successes included an increased awareness of nutrition and hygiene practices as a result of community engagement and capacity-building activities, and the empowerment of women through cash-for-work activities, which simultaneously supported household incomes and reinforced gender equality. The project also supported health facilities with training to improve the quality of care.

Burkina Faso has been experiencing an unprecedented security crisis for several years now. The insecurity has led to massive population displacements, resulting in a humanitarian crisis. This inevitably has had a negative impact on household food security, already undermined by climatic conditions that negatively affect agricultural production. Our emergency integrated food security and livelihoods programme in the eastern regions aims to address the urgent food needs of displaced and host households, with interventions focused on food

Nadige is a member of a village savings and loan association in her neighborhood in Cité Soleil, Port-au-Prince, Haiti.
Photo: Kieran McConville/Concern Worldwide

distributions and the funding of income-generating activities. The programme reached over 35,600 people including members of 852 newly displaced households who received emergency food assistance. We provided almost 3,000 households in vulnerable situations with rice, beans, peanuts, fortified oil and salt to see them through the three-month-long lean season, when people do not have enough food in the run up to the next harvest. As part of the livelihoods component of the same project, Concern organised business management training for 320 households. The three-day training was designed specifically for people with little or no literacy skills and aimed to build knowledge of market assessment, income management, business creation and other basics. With the support of Concern's teams, households submitted their business plans, of which 219 were selected for funding, receiving an average of 236,231 FCFA (approx. £195). All selected households were trained in financial management, and training was provided to households whose businesses involved soap-making, cake and bread-making while those involved in tailoring received specific training in fashionable and popular clothing styles. An evaluation carried out after the grants were awarded showed that 95% of participants had significantly increased their income thanks to the support and training – average monthly incomes rose from 3,400 FCFA to 83,000 FCFA (approx. £4 to £105).

The needs are enormous in **Liberia**, with much of the population living below the national poverty line. Addressing food security and chronic malnutrition is the focus of our work in the country and our Livelihoods, Innovation, Food Security and Entrepreneurship (LIFE) programme integrates nutrition and livelihoods projects to directly improve the lives of 16,350 people in Rivercess and Grand Bassa counties. The nutrition component of the programme aims to increase local awareness of the health benefits of a nutritious diet. During the year, 44 new mother groups were formed (1,104 members), adding to the 76 existing groups from 2023 and bringing the total to 3,013 members. All members received training on topics such as dietary diversity, food preparation and hygiene, breastfeeding, and child nutrition. Practical sessions included cooking demonstrations and training in vegetable production. The livelihoods component provided training to 20 master trainers (who then go on to train other community members) in farming as a business, and technical support including mentoring and coaching to 34 lead farmers responsible for helping other farmers in their village farm more productively. The programme continued to support 35 demonstration plots established in 2023 where farmers are taught about new agricultural techniques and crops. We also provided specialist information, guidance and support services to more than 640 smallholder farmers on climate-smart agricultural practices and supplied 24 treadle pumps to boost vegetable production during the dry season. Finally, 15 new Community Savings and Loans Associations (CSLAs) were set up and supported, joining the existing 94 and bringing the total membership to 3,270. CSLAs play a vital role in the community by providing loans for members to undertake income-generating initiatives, pay children's school fees, and meet critical medical needs.

How we work

Concern (UK) does not implement programmes overseas but supports Concern Worldwide and its partners to do so. We monitor both the impact of our work and the standards to which we require Concern Worldwide to adhere.

Working with partners

Concern Worldwide cannot achieve its mission of eliminating poverty on its own. To ensure our programmes meet the needs of local communities and achieve greater impact, much of Concern's work is designed and delivered in partnership with others, especially local and national organisations in the countries where we work.

During 2024, we continued with our steady progress in supporting and strengthening local and national non-governmental organisation partners through several strategic initiatives and by partnering with local government authorities and private sector agencies to strengthen local systems for access to goods and services.

Concern was at the forefront of a global initiatives on 'due diligence passporting' – making due diligence and assessment processes with partners more efficient, while ensuring that partner organisations deliver quality programmes to high standards. Concern also provided thought leadership to the sector through the completion and global dissemination of its 'Beyond Barriers' research programme report and recommendations, which is now informing good practice on promoting locally led programming and working in partnerships, both within Concern and with other organisations.

We also continued to deliver our commitment to increasing the quantity and quality of funding to local and national non-governmental organisations. In 2024, Concern worked with 121 national and local non-governmental organisations, on-granting a total of €26.2 million (12% of Concern Worldwide's global programme expenditure) to them. We also implemented a new organisational policy that provides additional funding to partner organisations to ensure they are able to operate sustainably. This meant that Concern has been able to deliver more impactful programmes with and through our partners.

For example, in the Democratic Republic of Congo, our partner, WISDOM, was provided with increased funding and longer contracts to deliver gender equality and life-skills support. In Haiti, our partner, CCJ, delivered a programme on community governance, and in Iraq, our partner, VOP-FAM, provided mental health and psychosocial support services. Concern also supported local civil society partner organisations to influence national policy and legislation in the countries where we work. In Bangladesh, our partner, CUP, was supported to collaborate with the national government to amend policies that ease access to birth registration, and in Burundi, our partners, CAPAD and GLID, supported the development and implementation of the National Strategy for Sustainable Graduation, as well as the development of new national Social Protection Sector Strategic Plan.

In Bangladesh, Momota Rani Bala tends to her vegetable garden which is on track for a good harvest this year. She and her husband have expanded their farming activities to ensure proper nutrition for their two children.
Photo: Mohammad Rakibul Hasan/Concern Worldwide

Kadiatu Kabia, Concern's nutrition and gender officer, provides advice to a community in Tonkolili, Sierra Leone, as part of a programme to improve nutrition through climate-smart farming.
Photo: Kieran McConville/Concern Worldwide

As well as implementing programmes together with our local and national partners, we invested in initiatives to strengthen and support their organisational and technical capacity. In 2024, over 75% of our partners had capacity development plans in place to respond to specific capacity needs, identified through joint assessments. Such initiatives included training on logistical and financial procedures, safeguarding standards and enhancing communication. In Malawi, six local civil society partners developed a comprehensive partner assessment plan and launched a targeted programme to strengthen capacity, while in Somalia, Concern provided organisational development support to two partners to help improve the operational governance of their respective boards and senior management teams. Concern also provided support to local government agencies to strengthen capacity. For example, in South Sudan, county health department staff were trained on community management of acute malnutrition and maternal infant and young child nutrition guidelines, and in the Republic of Sudan, our civil society partner, PORD, was facilitated to collaborate with the Ministry of Health to provide training on community referral systems.

How we measure success and learn from our programmes

Improving the quality of our programmes through the application of evidence-based insights and learning is a core priority for Concern. We apply rigorous monitoring and evaluation standards to our work and constantly strive to ensure the highest-quality data. This enables us to make timely adaptations to our programmes, ultimately enhancing their positive impact for people living in extreme poverty. A team of global technical advisors assist country teams with up-to-date guidance on best practice in all our programme areas, as well as monitoring, evaluation and learning, while our Programme Cycle Management System (PCMS) supports Concern's efforts to monitor and evaluate programme impact and ensure learning is applied throughout the programme cycle.

Our bespoke Digital Data Gathering (DDG) system supports the systematic collection of key programme data converted into detailed dashboards, allowing for easier visualisation of results and facilitating quicker and more intuitive use of data for decision-making and learning. During 2024, we continued to strengthen our data systems, developing 211 new surveys and updating 167 existing surveys – a net increase in survey building from 2023. We also introduced 12 new country dashboards, reflecting our commitment to ensure country teams are supported to collect, analyse and use high-quality data. In 2024, we initiated an external

Concern's Livelihoods Officer Sophia Johnny at an agricultural demonstration plot in Grand Bassa, Liberia. Here, local farmers receive training on climate-smart farming techniques and experiment with new crops.
Photo: Kieran McConville/Concern Worldwide

Concern community worker Habsita Dahab with Dibida Brahim, who is part of Concern's programme to help improve livelihoods for displaced people in eastern Chad.
Photo: Kieran McConville/Concern Worldwide

review of our DDG system in order to ensure its continued relevance and effectiveness. The findings and recommendations of this review will be considered and taken forward in 2025.

We continued to conduct our Annual Programme Progress Review (APPR) in which progress and learning from each country programme is documented, reviewed and used as the basis for planning support and improvements for 2025. Two evaluations in health, nutrition and WASH activities and environment and climate adaptation and a review of our protection activities were conducted during 2024. Recommendations will feed into new strategies and policy revisions planned for 2025 as well as more operational adjustments, which are shared internally. One recommendation included actions to improve how we conduct, manage and use both internal and external evaluations, which will be taken forward in 2025.

In 2024, we conducted 17 evaluations of Concern's programmes. Our research programme contracted three new research teams and extended our strategic partnership with TIME (Trinity Impact Evaluation Unit) in Trinity College Dublin to examine the long-term impact of the Graduation Programme in Malawi. The new research partnerships include a study with University College Dublin (UCD) and the University of Vermont to investigate how social capital can contribute to resilience in fragile urban and conflict-affected contexts in Haiti and Somalia; a study with Tufts University and Kenyatta University to develop seasonal strategies for preventing child wasting in the Mandera Triangle (a geographical region where the countries of Ethiopia, Kenya and Somalia meet); and a study with the Institute for Development Studies (IDS) to explore how small- and medium-sized enterprises can support smallholder farmers to participate in producing and selling food, without being adversely incorporated into the market system. Ongoing research partnerships include work with the World Vegetable Centre to look at the role of home vegetable gardens in Cox's Bazar, Bangladesh, on the diet and income of Rohingya refugees and host communities, and with Wageningen University, the Yale Research Initiative on Innovation and Scale, and the University of Oxford's International Growth Centre to look at the effectiveness of bundling vaccines to improve vaccine delivery in remote areas in Sierra Leone.

Sharing our research findings and learning with a wider audience is important to us, and throughout the year we continued to add to the Knowledge Hub on the Concern website, our key platform for sharing Concern's learning, guidance and thought leadership.

Core Humanitarian Standard

Concern is determined to be fully accountable to the communities with whom we work in relation to the quality and impact of all that we do. We committed at an early stage to the Core Humanitarian Standard on Quality and Accountability (CHS) which outlines what good humanitarian action looks like for communities and people affected by crises, and the staff and organisations involved in delivering a response. The CHS is a voluntary and measurable standard that resulted from a global consultation process.

In 2017, Concern was the first Irish agency to gain certification regarding compliance with the CHS, having had its processes, procedures and approaches independently audited by the Humanitarian Quality Assurance Initiative (HQAI) – the supervisory/awarding body. Since then, we have undergone annual audits to follow up on our progress as well as two recertification audits, one in 2021 and the latest in 2024. In 2024, HQAI auditors found that Concern remains strongly committed to the humanitarian principles and to implementing timely and effective programmes. Concern was also found to perform well in terms of gender and diversity, and localisation. We obtained our recertification which lasts until 2027.

Based on the recommendations of the 2024 audit report, we will continue to improve our ways of working and strive towards greater programme quality and accountability to the communities we work alongside.

Safeguarding

In 2024, we continued to make progress regarding the Protection and Safeguarding Strategic Framework (PSSF), working to continuously improve our safeguarding cultures, reporting mechanisms, and response to safeguarding incidents in both a sensitive and robust manner. Concern remains a vocal contributor to various working groups, including Dóchas, the Alliance2015, and Bond. This commitment was evident in December 2024 when we were represented on the panel for the launch event of the Dóchas Safeguarding Charter and Core Humanitarian Standard 2024 Edition in Dublin.

Safeguarding Senior Leadership training was delivered to members of the global Senior Management Team this year, as well as those at head of department and director level, forging an open platform to discuss and support their roles in promoting safe cultures across Concern. A third of Concern's designated safeguarding focal points were trained in 2024, ensuring that each Concern base has trained representatives to speak on safeguarding,

how to report concerns, and how to respond to incidents sensitively in a person-centred approach.

2024 also saw the configuration of Concern's Speak Up system – a new case management system for all sensitive complaints, from fraud to whistleblowing and safeguarding. Led by the Protection and Safeguarding Unit, this has been a multi-disciplinary effort and will begin piloting and rolling out in early 2025. Looking forward, reporting channels such as online anonymous messaging will be piloted and launched to provide further channels for people to report concerns.

Both the Safeguarding and Investigations teams have welcomed new members, ensuring high quality case management and investigations through the upholding of key safeguarding principles. Weekly case monitoring calls between the teams ensure collaboration, consistency and progress across all aspects of safeguarding cases. 2025 will see the revision of the Safeguarding Case Management Procedure, reflecting learning and improved practice throughout 2024.

Concern's second Safeguarding Week took place in 2024, sharing video messages from the CEO, International Programmes Director, Director of Protection and Safeguarding, and Safeguarding Adviser, as well as safeguarding leaders from Concern's country offices. They each spoke about how critical safeguarding is for Concern, underpinning our commitment to programme participants and each other, while celebrating the incredible contributions of all those who make Concern a safe organisation, delivering safe programmes, through safe cultures.

During 2024, our investigations team received 14 new safeguarding case referrals. Twelve of these cases related to Concern and two cases to Concern's partner organisations. In addition, eight cases were carried forward from last year, giving a total caseload of 22.

Six of the cases remained open at the end of the year. The investigations into the other 16 cases were completed, and 14 cases 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	0	1	0	**1**
Sexual harassment	2	3	4	**9**
Sexual abuse	0	4	0	**4**
Other**	2	0	0	**2**
Sub-total	**4**	**8**	**4**	**16**
Cases ongoing at 31/12/2024				**6**
Total				**22**

*Following risk assessment, not taken forward to investigation within Concern
** Serious incidents falling outside the Concern definitions, e.g. physical assault, emotional abuse

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

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

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

In Concern (UK), regular safeguarding training and updates are provided to staff, trustees and volunteers. Safeguarding focal points are appointed at each location, in retail and on the board. Management of safeguarding is regularly reviewed.

Environmental sustainability

Concern recognises that we have a responsibility to take firm steps to reduce our carbon emissions and improve the environmental sustainability of our programmes and operations. As a global organisation, we are committed to reducing our overall carbon footprint by 30% by 2030, compared to 2019 levels. This commitment has been adopted in the framework of the Climate and Environment Charter for Humanitarian Organisations. At Concern (UK), we are committed to reducing our carbon emissions by 56% during the same period, and achieving Net Zero emissions by 2050.

Pandora Swen, Concern's Health and Nutrition Officer in Liberia.
Photo: Kieran McConville/Concern Worldwide

As outlined in Concern's Strategic Plan (2021-2025), through our environment policy and environment strategy, we are committed to continuously articulating new ambition for change and adaptation throughout our organisation, including our programmes, operations and organisational behaviour. Since the development of Concern's environmental policy and accompanying strategy in 2019, steps have been taken to monitor our environmental impact, implement sustainable solutions, and promote pro-environmental behaviour among staff.

How do we reduce the environmental impacts of our operations?

1. By conducting annual carbon audit exercises, understanding where our emissions hotspots are and supporting country teams in identifying solutions to reduce their carbon footprint
2. By upgrading our facilities, investing in energy efficiency and reducing our reliance on generators
3. By identifying and managing our environment risks in a systematic way, adopting actions to make improvements on waste management, transportation, energy consumption and procurement
4. By designing guidance and tools to ensure the sound application of environment standards in construction and solar systems design
5. By conducting regular awareness-raising sessions accessible to all staff members on environmental topics, and promoting the establishment of local environment working groups in our country offices

Some examples of what we are doing:

- Concern has been measuring its carbon footprint since 2019, identifying the carbon emissions associated with energy use, transportation and air travel for our support and country offices.
- In 2024, Concern released an operations and environment handbook to support the introduction of sustainable practices in our offices, designing also a list of green criteria to enable environmentally friendly purchases across the organisation.
- We established an internal fund to support investments in fleet upgrades and the solarisation of Concern offices. Offices in Afghanistan, Liberia and Chad have installed solar capacity to power our premises, and more countries will follow in 2025.
- The reduction in use of single-use plastics is promoted across the organisation. At Concern Bangladesh and Ethiopia, staff phased out plastics and use refillable bottles and sustainable packaging instead.
- In 2024, the Concern (UK) team in London moved to a shared-services office building with an improved Energy Performance Certificate (EPC) rating, a renewable energy supply and good environmental credentials.

Idil* switching on a solar light she received as part of Concern's Green Graduation programme in Somalia.
Photo: Mustafa Saeed/Concern Worldwide

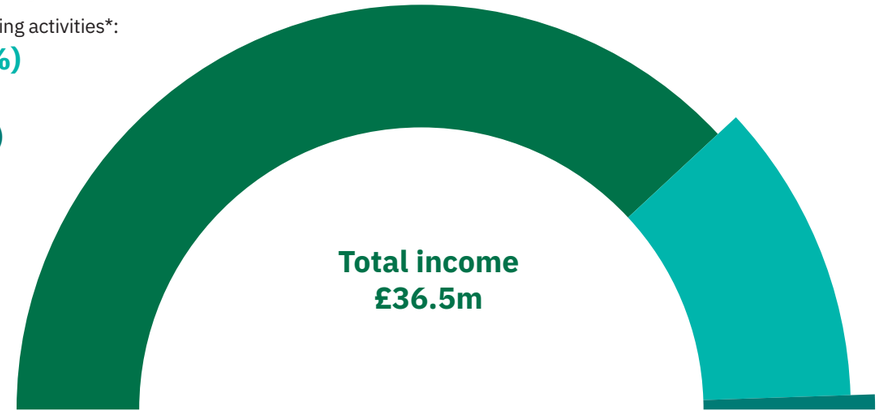
Income and expenditure

Income

Grants from governments and co-funders:
£27.9m (76.4%)

Income from fundraising activities*:
£8.4m (23.0%)

Other income:
£0.2m (0.6%)



Expenditure

Overseas programmes:
£33.3m (85.4%)

Fundraising:
£4.6m (11.8%)

Policy, advocacy and campaigning:
£1.0m (2.6%)

Governance:
£0.1m (0.2%)

*Fundraising income is the total of Income from Donations and Legacies (note 2a) and Retail Income (note 2c).

Ayan* (39) with her 18-month-old son Ahmed* at a health centre in Mogadishu, Somalia.
Photo: Mustafa Saeed/Concern Worldwide

Legal and administrative information

Trustees of the charity – Concern (UK)

The following were members of the Board of Trustees (and also Directors of Concern (UK) for company law purposes) at the date on which the financial statements were approved:

Victoria Akinboro
Dylan Cannon
John Dunford
Linda Horgan (Interim Chair)
Roisin McEvoy
David Ritchie*
Hassan Roba
Paddy Sloan
Willeke van Rijn

We are currently recruiting a Chair of the Board.

* Also a member of the Board of Concern Worldwide

Sub-committees of the Board

Audit and Finance Committee

Victoria Akinboro (Chair and Honorary Treasurer)
Roisin McEvoy
Willeke Van Rijn

Fundraising and Resources Committee

Dylan Cannon
John Dunford
Paddy Sloan
Willeke van Rijn (Chair)

Governance and Nominations Committee

John Dunford
Linda Horgan (Chair)
Roisin McEvoy
Willeke van Rijn

Company Secretary

Stephen O'Connor

Registered office

The Foundry, 17 Oval Way, London, SE11 5RR

Trustees of the charity – Concern Worldwide (Northern Ireland)

The following were members of the Board of Trustees (and also Directors of Concern Worldwide (Northern Ireland) for company law purposes) at the date on which the Concern Worldwide (Northern Ireland) financial statements were approved

Paul Artherton
Tony McCusker (Chair)
Marcella Monaghan
Wesley Moody
Ruairi Murray
Anne O'Dwyer

Company Secretary

Alison Bartholomew

Registered office

47 Frederick Street, Belfast, BT1 2LW

Executive team of Concern (UK)

Helen Calder – Interim Director of Fundraising (until March 2025)
Danny Harvey – Executive Director (until March 2024)
Kirsty Hobbs – Director of Fundraising (from February 2025)
Anushree Rao – Director of Advocacy and Institutional Relationships
Peter Reynolds – Director of Fundraising (and Interim Executive Director from April 2024 until July 2024)
Sayyeda Salam – Executive Director (from September 2024)
Jackie Trainor – Northern Ireland Director
Deborah Underdown – Director of Communications (and Interim Executive Director from July 2024 until September 2024)
Basia Wosiek – Director of Finance and Operations

Auditor

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

Bankers

Barclays Bank plc, 1 Churchill Place, London, E14 5HP
Bank of Ireland, Belfast City Branch, Belfast, BT1 2BA
The Royal Bank of Scotland, Glasgow City Branch, 10 Gordon Street, Glasgow, G1 3PL

Solicitor

Withers LLP, 20 Old Bailey, London, EC4M 7AN

Anita Rani helps her two daughters with their studies in Shoronkhola, Bangladesh.
Photo: Mohammad Rakibul Hasan/Concern Worldwide

Trustees' Report

Trustees' Report

(Incorporating a Strategic Report and Directors' Report)

The trustees (who are also Directors of Concern Worldwide (UK) 'Concern (UK)' for company law purposes) have pleasure in submitting their annual report and audited financial statements of the company for the year ended 31 December 2024.

1. Structure, governance and management

1.1 Legal status

Concern Worldwide (UK) ('Concern (UK)') is a company limited by guarantee, registered in England, not having a share capital, incorporated under the Companies Act 2006 (registered number 04323646). The company is registered as a charity with the Charity Commission for England and Wales (Charity Number 1092236) and with the Office of the Scottish Charity Regulator (Charity Number SC038107).

1.2 Organisation and related organisations

Concern Worldwide (Northern Ireland) ('Concern (NI)') is a company limited by guarantee registered in Northern Ireland (company number NI019332). The company is registered as a charity with the Charity Commission for Northern Ireland (Charity Number 108592). Concern (UK) is the sole member of Concern (NI). Concern (UK) provides oversight, administrative and other services to Concern (NI) to support its retail activities.

1.3 Board of trustees

As indicated above, Concern (UK) is a limited company, and all of the trustees are also full Directors of Concern (UK) for company law purposes.

Trustees, all of whom are non-executive, are drawn from diverse backgrounds in the private sector, the public sector and the not-for-profit sector, and bring a broad range of experience and skills to board deliberations. The trustees are appointed in accordance with the provisions of the Articles of Association for Concern (UK). All new trustees receive a full induction so that they can familiarise themselves with their statutory responsibilities, their role as board members, the governance framework within Concern (UK), Concern (UK)'s work and the risk environment. Ongoing training is arranged as and when a need is identified.

There are clear distinctions between the role of the board and the executive management team to which day-to-day management is delegated. The principle that 'management proposes', 'board decides', 'management implements', 'board monitors', forms the basis of the board and executive management team interaction. Matters such as policy, strategic planning and budgets are prepared by the executive management team for consideration and approval by the trustees. The members of the board cannot, under the governance regulations of the charity, receive remuneration for services to Concern (UK) and may only be reimbursed for incidental expenses claimed.

The board meets at least four times a year. There is an Audit and Finance Committee, which is made up of the Honorary Treasurer and other members who are generally knowledgeable in financial and auditing matters. The Audit and Finance Committee operates under specific terms of reference, which include responsibility for the monitoring of the organisation's finances, financial systems and policies, and the review of internal controls including the audit, risk and compliance management systems. The Fundraising and Resources Committee is chaired by a trustee with specialised fundraising experience. This committee operates under specific terms of reference which include responsibility for fundraising strategy and oversight, fundraising standards and reputation, fundraising policy and openness and accountability. The Chair of the Board of Trustees is an ex-officio member of both committees. The Governance and Nominations Committee operates under specific terms of reference, which include responsibility for ensuring the good governance and effectiveness of the board and its trustees. The chair also attends the global Board of Concern Worldwide.

Two new trustees were appointed to the board in 2024, after serving as advisers on the Fundraising and Resources Committee. Succession planning and a skills audit guided the search and recruitment for new trustees. The appointments strengthen our skill set on the board and bring a diversity of experience.

There were four board meetings during 2024 and an away day.

Board attendance was as follows:

Name of trustee	Number of meetings e.g. 3/4
Victoria Akinboro	3 of 4
Dylan Cannon (appointed Sept 2024)	2 of 2
Diane Chilangwa Farmer (stepped down April 2024)	1 of 1
Mark Devlin (stepped down April 2024)	1 of 1
John Dunford	4 of 4
Linda Horgan	4 of 4
Roisin McEvoy	3 of 4
Georgina Milne (stepped down Oct 2024)	3 of 3
David Ritchie	3 of 4
Hassan Robba	1 of 4
Bernadette Sexton (stepped down Oct 2024)	3 of 3
Paddy Sloan	4 of 4
Nicola Stones (stepped down July 2024)	2 of 2
Willeke van Rijn (appointed Sept 2024)	2 of 2

1.4 Charity Governance Code

The board adopted the Charity Governance Code for larger charities in 2020 and is committed to embracing best practice in all areas of governance, including guidance from the Charity Commission and sector. The board reviews its performance regularly against the code and conducted an external review of board effectiveness in 2024 against the revised Charity Governance Code. The next external review is due in 2027.

Applying the lens of the Charity Governance Code for larger charities, the external review found that Concern (UK) continued to make significant progress towards the standards set in that Code. The reviewers also concluded that the Concern Governance Code was internally coherent, consistent, comprehensive and supported the implementation of guidance of the Charity Commission for England and Wales and parallel codes throughout the UK. The review made some recommendations, including a streamlining of board papers to ensure more strategic discussion and the creation of a single delegation of authority to the Executive Director and sub-committees.

The Governance and Nominations Committee (GNC) oversees the governance and effectiveness of the board and its trustees, ensuring that the board is consistent with Concern's values, complies with legal and regulatory obligations and reflects best practice. This committee is responsible for putting in place processes to ensure board effectiveness.

Under Equality, Diversity and Inclusion (EDI), the external review of 2023 recognised the need to strengthen board membership in terms of diversity, particularly regarding lived experience in those countries and regions where Concern programmes are most active. Guided by an EDI Governance Action Plan, the board has been working on succession planning, and in 2023, new trustees were appointed from Kenya, and from Northern Ireland, where many of Concern's supporters are based. All trustees have had access to Concern's online training modules on EDI, in line with the board commitment to continued learning in this area. The EDI Governance Action Plan and progress on targets and actions are reviewed regularly by the GNC.

1.5 Fundraising compliance

We comply with all relevant laws, regulations and best practice, and in particular, the regulatory standards of fundraising. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise, compliance with the Fundraising Preference Service and adherence to the Fundraising Regulator's Code of Practice. We are not aware of any instances of non-compliance with the Fundraising Regulator's Code of Practice in 2024. Concern (UK) is also an organisational member of the Chartered Institute of Fundraising, the Charity Retail Association, and the Charity Retail Safeguarding Scheme.

Support from the UK public is vital in making our work possible and we are committed to being fully accountable to our donors for the way we fundraise and how we make use of their donations. Our fundraising programme includes postal appeals, email appeals, fundraising events, advertising on TV and digital channels, recruiting new monthly donors through face-to-face fundraising in public places and door to door, applying for funding from charitable trusts and foundations and by the sale of donated goods through our shops. Most of these activities are carried out by our internal staff team. We are also fortunate to be supported by a number of local volunteer groups that fundraise on our behalf and by more than 140 volunteers who work in our shops.

In 2024, we also engaged three professional fundraising service providers to attract new donors on our behalf or to ask our existing supporters for further support. These service providers carried out a range of activities, including signing up new supporters to payroll giving, recruiting new regular givers door to door, and telephoning donors to request further support. We have written contracts with each of these service providers which set out the standards of behaviour that we expect when they fundraise on our behalf. These contracts include an obligation to comply with the Fundraising Regulator's Code of Practice, so that we protect our supporters and the reputation of our charity.

We ensure compliance with the Fundraising Regulator's Code of Practice and our own fundraising policies among our staff, volunteers and professional fundraising service providers in a number of ways. All new fundraising staff are required to review our fundraising policies, such as our Vulnerable Donors Policy, and sections of the Fundraising Regulator's Code of Practice relevant to their role, as part of their induction. This requirement is included in their probationary objectives and their line manager supports them to ensure they fully understand their obligations and responsibilities. All new members of our face-to-face fundraising staff team receive full training before they interact with the public and regular refresher training. We monitor the activities of our professional fundraising service providers in a number of ways to ensure best practice is maintained. This includes review meetings throughout the year, inputting into and taking part in their training, shadowing our door-to-door fundraisers and listening to recordings of calls made by our telemarketing agencies. We also provide training to all of our shop volunteers on the relevant aspects of the Fundraising Regulator's Code of Practice and our Vulnerable Donors Policy, and as members of the Charity Retail Association, our shop volunteers complete the online Charity Retail Safeguarding Scheme training.

Whenever a fundraiser suspects that a person may be vulnerable, they are required to end the engagement politely and sensitively. We have also signed up to the Fundraising Preference Service to enable individuals to opt out of receiving fundraising communications from us. We actioned 11 requests from this service in 2024.

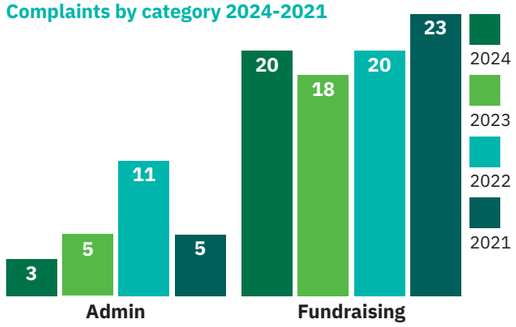
Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We

have a formal complaints procedure, and all fundraising-related complaints are monitored by our Supporter Care Management Group, which includes three members of our Senior Management Team (SMT). Our Board of Trustees' Fundraising Committee receives a report on fundraising complaints every twelve months and a report on all complaints received is considered by the board annually.

In 2024, we received a total of 23 complaints about our fundraising and supporter care. This is the same volume as the previous year and represented a decrease of eight from 2022. The highest number of complaints (seven) received in 2024 were about our agency door-to-door fundraising activities. The second highest volume of complaints were about our street fundraising team (five complaints). We addressed these complaints immediately, liaising closely with our team and professional fundraising providers to respond as quickly as possible.

All complaints were responded to and resolved in line with our complaints policy.

Complaints by category 2024-2021



Categories under admin include: general complaints, such as not receiving a receipt or a direct debit cancellation not being actioned.

Fundraising complaints include: complaints about fundraising methods, such as face-to-face or content and messaging in appeals.

1.6 Equality, Diversity and Inclusion (EDI)

In 2024, we continued to make progress on our Equality, Diversity and Inclusion Action Plan which was first developed in 2021 and updated in 2023. The plan has outcomes related to strengthening the evidence that underpins our EDI activity, and includes an informed and engaged workforce, improving our ethnic diversity, and creating an organisational culture of learning and inclusion.

To continue our collective learning, we organised a training session for all staff members on disability, led by Diversiti UK Learning and Development. The training included an overview of the Equality Act, types of disability, visible and invisible disabilities, common barriers, disability and intersectionality, reasonable adjustments, and inclusive language and behaviour. At the end of the session, staff were given the option and resources to develop their own personal action plans.

In 2024, we developed an EDI induction session for all new members of staff and trustees. We also conducted a voluntary and anonymous diversity survey for trustees, senior management team and staff. The results helped us reflect on our diversity as an organisation and serves to guide the focus of our future efforts.

To improve workforce diversity and our overall approach to EDI through recruitment, we have been reviewing our recruitment policy and making changes to our hiring processes to support Concern's goal to attract and retain diverse talent, and to reflect best practice. We continue to draw on recommendations set by the Association of Chief Executives of Voluntary Organisations (ACEVO) network and other good practice sources to support our goal of meeting our equality ambitions.

Also in 2024, we emphasised the mandatory EDI learning module on our Anti-Racist Communications Guidelines to achieve 100% completion rates.

Towards the end of the year, a staff engagement survey included questions relating to EDI, which provided us with suggestions on further collective learning and improvements in this area.

2. Identity, vision and mission

Our identity – who we are

Concern (UK) is an international, humanitarian, non-governmental organisation dedicated to the elimination of extreme poverty and the reduction of suffering, primarily in fragile countries.

Our vision

Our vision is a world where all people live in peace and prosperity and are treated equally, with dignity and respect.

Our mission – what we do

We work with people living in extreme poverty to achieve major improvements in their lives which last and spread without ongoing support from Concern. Informed by the priorities of affected communities, we go where the needs are greatest, and work to save lives, protect and develop livelihoods, support recovery and build long-term resilience.

3. Public Benefit Statement

We have referred to the Charity Commission's guidance on reporting on public benefit as we prepared this Annual Report. Concern (UK) works for the public benefit through its humanitarian and development work and through advocating for the rights of the very poorest people, specifically in the areas of hunger, resilience, emergencies and the effectiveness of overseas assistance. In contributing all surplus funds raised to Concern Worldwide, Concern (UK) fulfils its charitable duties through a focus on the following core organisational programmes:

Livelihoods – to assist poor households to achieve adequate and sustainable access to, and control of, resources so as to achieve their livelihood rights without undermining their natural resource base.

Health – to contribute to the achievement of health and nutrition security of the poor within the context of the Sustainable Development Goals.

Basic education – to strengthen formal education provision among the poorer sections of society by addressing the obstacles that hinder access to, and successful completion of, formal primary education.

Emergency response and preparedness – to respond to emergencies in a timely manner appropriate to the context and improve the resilience of the communities to ensure that they are better prepared for disasters, reducing the severity of impact and allowing communities to recover faster.

Integrated programmes – to improve the lives of the extremely poor by addressing their needs in a holistic way that focuses on the inter-related barriers to their development.

Concern is committed to the participation of extremely poor people in decision-making and is morally accountable to its beneficiaries. To that end, the organisation has adopted and has been independently certified as adhering to the Core Humanitarian Standard on Quality and Accountability (CHS) which sets out nine commitments that organisations and individuals involved in humanitarian response can use to improve the quality and effectiveness of the assistance they provide. Concern works with partners at different levels including community organisations, local government institutions, national level institutions, and international agencies. In responding to emergencies, we are also guided by international codes of conduct and practice, including the Code of Conduct of the International Red Cross and Red Crescent Movement and Non-Governmental Organisations in Disaster Relief.

The trustees have complied with their duty in section 4 of the Charities Act 2011 to note and pay due regard to public benefit guidance published by the Charities Commission.

4. Strategic Report

To achieve its mission and fulfil its charitable purpose, Concern (UK) supports the overseas programmes of Concern Worldwide. It does not implement its own overseas programmes but seeks to address the root causes of poverty directly through its own advocacy work.

In 2021, the trustees approved the Concern (UK) 2021-2025 Strategic Plan. The ambition of the strategic plan is to mobilise resources, people, decision makers and partners to respond to rising poverty and humanitarian needs, improving the lives of people living in extreme poverty in the world's poorest and most fragile countries. The plan sets out three specific goals developed to capture the contribution Concern (UK) aspires to make towards the mission of Concern Worldwide.

In 2023, there was a full review of progress against the strategy, considering successes and challenges and then reprioritising and reframing some strategic actions to better reflect the changes in the external environment. Progress on the strategic goals, particularly the third goal, focused on the organisation itself, was judged to be good, and the overall direction of travel was still the right one.

2024 saw a period of change with a General Election and new government in place. We also welcomed new leadership, with Sayyeda Salam joining as Executive Director of Concern (UK) in September 2024 taking over from Danny Harvey. We are grateful to Danny for her contribution over the years and look forward to continuing to work with her in her new position as Head of Concern's Technical Unit. We also welcomed Jackie Trainor as Northern Ireland Director in April 2024, following the departure of Peter Anderson after 18 years with Concern. Anushree Rao, Director of Advocacy and Institutional Relationships, returned from maternity leave in April 2024, and Peter Reynolds, Director of Fundraising, left at the end of July 2024. Mark Devlin, Chair of Concern (UK)'s Board of Trustees, stepped down in April 2024, and Linda Horgan will be Interim Chair until June 2025.

Considerable work and effort went into maintaining stability amid leadership changes. The team stayed focussed on delivering our strategic goals, despite a changing internal and external environment, and were agile in developing our Manifesto for Change and rescheduling the date of our parliamentary event.

Overleaf, we set out progress under each strategic goal in 2024.

Strategic Goal 1: Grow our public fundraising and institutional funding

2024 has again been a demanding year for fundraising, with a continuation of the cost-of-living crisis and challenges to the availability of funds. However, once again, our incredible donors and fundraisers stepped up to support people living in extreme poverty around the world and those affected by major emergencies. In total, our supporters contributed £6.4 million to fund our life-saving work. As always, we would like to thank them for their generosity and commitment.

Our donors and supporters play a pivotal role in providing the resources we need to fund our programmes tackling extreme poverty. We are committed to increasing this support to help us reach more people affected by crises around the world. In 2024, one of our key focuses was on innovation to ensure we keep up to date with the external fundraising environment and grow our fundraising. We launched a new lottery fundraising product and a crowdfunding appeal, and expanded our challenges and events programme. We organised three in-person events, one at the Houses of Parliament, a major donor event in Belfast, and a candlelit concert.

Our new Fundraising Innovation Team is in its second year of operation and continues to develop new fundraising initiatives. Last year, our Public Fundraising team was established and is performing positively.

In October, we launched our DEC Middle East Humanitarian Appeal, to support people impacted by conflict in Gaza, Lebanon and surrounding countries. Concern's generous supporters raised £202,000 to support our ongoing and greatly needed emergency response.

Throughout the year, our financial supporters responded well to our fundraising appeals, raising much-needed income. Regular monthly donations by our supporters make a very important contribution to our work and help us plan for the future. In 2024, our core base of regular givers remained very loyal, and at the end of the year, we had 21,626 regular givers who provided a very important contribution to our work.

Above left: Our Candlelit Concert in the Asylum Chapel, London.
Photo: Cat Arwel/Concern Worldwide

Above right: Josh Trainor and Connor Sheehan who completed the Belfast Half Marathon for Concern.
Photo: Justin Kernoghan/Concern Worldwide

We recruited new supporters through a range of activities including face-to-face fundraising, direct mail, email, digital channels, community activity and in-person events.

Philanthropic partnerships with trusts and foundations, companies and individuals continue to make a major contribution to our work. However, 2024 was a very challenging year with many of our previous funders undertaking strategic reviews and pausing funding.

Below is an outline of the successful partnerships we delivered:

- The EA Foundation continues to support us with a grant of £47,000 for a bee-keeping livelihoods programme in Liberia
- The Klaus and Gertrude Conrad Foundation continued to support our education-in-emergencies programme in Somalia
- The Whole Planet Foundation has continued its generous support of Concern's Graduation Programme in Chad, with a donation of £280,000 over three years
- The READ Foundation donated £150,000 to support a project in Sanliurfa, Türkiye that creates sustainable work and education pathways for Syrian refugees impacted by the 2023 earthquake
- The Milton Damerel Trust continues to support our Green Graduation Programme in Burundi, an innovative and holistic approach to developing sustainable livelihoods and enabling households in vulnerable situations to lift themselves out of extreme poverty.

In Northern Ireland, our Concern Philanthropic Circle has now supported three Graduation Programmes in the past seven years in Burundi, the Democratic Republic of Congo and our current programme in Ethiopia. In 2024, we entered the second year of our Green Graduation Programme in Ethiopia, which Circle members have supported with incredible kindness. We are grateful to all our existing Circle members, new members and associates who have contributed £165,000 to the programme in Ethiopia and are committed to raising £344,000 over three years. We organised a successful supporter event in mid-2024 with 120 guests. The event was part sponsored and made around £4,000 from a prize draw and several donations.

Our volunteer supporter groups in Northern Ireland responded to our emergency DEC Middle East Humanitarian Appeal with huge commitment, organising additional collections and raising donations from their networks. We are extremely grateful to all our group members and everyone who helped with collections and events in 2024.

After some delays, we successfully opened our eighth shop on Belfast's Lisburn Road – our first boutique charity shop. The opening proved to be a great success raising over £10,000 in the first week. Our overall shop performance in 2024 was mixed and this was largely in line with sector performance for the year, with many charity retailers reporting lower levels of growth, compared to 2023. Total income raised in 2024 was £633,852 (excluding Gift in Kind) (2023: £615,000, excluding Gift in Kind). Delays to the opening of our Belfast boutique shop coupled with staff resourcing proved to be challenging throughout the first half of 2024.

We are delighted that our retail volunteer numbers continued to grow throughout the year, and currently stand at 140 across our eight shops. Our volunteers provide us with high levels of support, in particular, in our four volunteer-led shops. Our Northern Ireland board continues to take an active role in the oversight of our shops. In 2024, there were no new members recruited to the board and one trustee retired in December 2024. We are extremely grateful to all our volunteers and trustees for their hard work and commitment last year.

Above left: The opening of Concern's first boutique-style shop on Belfast's Lisburn Road.
Photo: Justin Kernoghan/Concern Worldwide

Above right: Chris Connelly, Concern's Lebanon Programme Director, featured on a DEC video.
Photo: DEC

During the strategy period we have seen commitment to Official Development Assistance (ODA) fall from the UN target of 0.7% to 0.5% of GNI, with approximately one third going to in-country refugee costs. The Labour government has said it will restore spending to 0.7% as soon as the fiscal circumstances allow.

Despite this, 2024 saw some important wins. We tracked 23 opportunities through various channels, and submitted 15 funding proposals to the UK government, Start Network, DEC and Jersey Overseas Aid. Eight of them were successful, bringing the value of projects to £112.64 million over a five-year period. In 2024, we secured an income of nearly £30 million in UK institutional funding for our programmes, with an additional £20 million coming through various UN bodies for our humanitarian and development work.

As a partner in the Afghanistan ARC-led consortium, we were successful in securing UK aid funding for Promoting Resilient and Equitable Recovery of Agriculture and Livelihoods in Afghan communities (PREVALE) to the value of £143 million over five years, with Concern's share at around £11 million. The project aims to increase multi-year food productivity and profitability for vulnerable farmers, herders and land-poor communities, including women with intersecting and overlapping vulnerabilities. It also focuses on building community-level resilience to climate and environmental risk, while strengthening livelihoods and local markets.

Our UK aid-funded Building Resilience and Addressing Vulnerability to Emergencies (BRAVE) project in Pakistan,

Above left: Radio presenter Ibe Sesay with members of the Masuliamani community savings and loan group supported by Concern in Sierra Leone.
Photo: Darren Vaughan/Concern Worldwide

Above right: Concern's 'Ending Extreme Poverty, Whatever it Takes' event at the Houses of Parliament.
Photo: Kevin Percival/Concern Worldwide

which focuses on climate resilience, received an additional £10 million with the inclusion of a humanitarian element to the existing project, which runs from 2023 to 2028. As a result, the budget for this project increased to £30 million.

In 2024, we completed our DEC-funded programme in Pakistan which provided emergency humanitarian assistance through the provision of mobile health clinics, dignity kits, multi-purpose cash assistance, and health promotion sessions in Mirpurkhas and Shaheed Benazir Abad districts.

Through DEC funding, we also completed our project responding to the aftermath of the earthquake in Türkiye and Syria, providing immediate emergency relief support including installing shelters, providing multi-purpose cash assistance, and offering mental health support.

Following the launch of the DEC Middle East Humanitarian Appeal, we initiated activities in Gaza in the Deir Al Balah and Khan Younis districts, and in Beirut, Lebanon using vital funding raised through the appeal. In Gaza, our project activities included the provision of drinking water through water trucking, WASH rehabilitation services and hygiene kits for displaced people. In Lebanon, we provided hot meals and hygiene kits to people who fled their homes because of the conflict.

We continued to use funding raised through the DEC Ukraine Humanitarian Appeal to meet the ongoing humanitarian needs of families in eastern and southern Ukraine through cash assistance for shelter and the provision of psychosocial support.

We also supported our programme team in Chad to raise an alert through the Start Fund following heavy flooding in parts of the country. We were awarded £300,000 as part of a Concern-led consortium for a humanitarian multi-sectoral response. During 45 days in October and November, the consortium provided shelter and WASH services, including non-food items and hygiene kits, health and nutrition services, and protection services in Wadi Fira, Ouaddai, and Sila provinces. Concern's efforts focused on the Adé zone within Sila and included the distribution of essential non-food items for 1,064 families, in the Adé and Adé centre area and awareness-raising activities on protection.

We provided additional support to country programmes receiving UN funding, including managing regulatory and reporting requirements in the UK.

We have continued to publish our UK-funded programme information on the International Aid Transparency Initiative (IATI) database in a timely manner. We also worked to improve our reporting system and focused on building the capacity of teams involved in the reporting process.

We continued to support all our ongoing UK aid programmes, including in Sierra Leone (Saving Lives Phase 3), DRC (Humanitarian Action and Recovery after Crisis – HARC, and Enabling Affected Communities to Survive and Thrive – EAST), and Pakistan (BRAVE), supporting our in-country teams on grant compliance, financial tracking and progress reporting.

We also supported our country teams in identifying and applying for new funding opportunities through the year, to maximise our institutional UK funding.

Strategic Goal 2: Be a credible and powerful voice to drive policy change and urgent action on extreme poverty

To drive urgent action on extreme poverty, it is important to ensure the scale of the challenge is known and understood by the public. To support our efforts to raise awareness of the difficulties faced by people living in extreme poverty around the world, we worked with journalists to cover stories in Sudan, Gaza, Lebanon, Ukraine and Haiti. In June, we travelled with radio presenter Ibe Sesay to Sierra Leone. This visit resulted in coverage across TV, radio and print in Northern Ireland and shone a light on the long-term development work we are doing to strengthen healthcare systems across the country.

Launching our charity TikTok account in 2024 was a resounding success. The account has amplified our reach, attracting thousands of new followers who might not have encountered our work through traditional channels. Our other digital channels, including our website, have continued to see growth through the year, which has not only amplified our reach but also enhanced our ability to inspire action and create meaningful change.

Towards the end of 2024, we were delighted to hear that we had secured another two-year partnership with advertising company JCDecaux Ireland. This partnership will ensure that members of the public will see our brand across print and digital billboards in multiple locations across Northern Ireland.

Continuing to input into key political processes relevant to our work, we submitted evidence to the International Development Committee (IDC) inquiry on how the Foreign, Commonwealth and Development Office can strengthen its approach to civil society partners in countries who receive assistance based on the experience of our programmes and drawing on the initial findings of our 'Beyond Barriers' research published in September 2024.

A major milestone for advocacy in 2024 was the UK General Election. Early in the year, we developed a Manifesto for Change, with key asks for the new government. These included international assistance reflecting the scale and urgency of extreme poverty; the prioritisation of long-term funding that tackles root causes; and humanitarian responses being led by those impacted.

Drawing on these manifesto asks, we launched our Take Hunger Seriously campaign, with a petition calling on UK leaders across all parties to pay attention to the global hunger crisis.

When an election was called, we pivoted our Take Hunger Seriously campaign to focus on the first 100 days of the new government. Targeting high-level decision makers in the newly established Labour government including Prime Minister Keir Starmer and the then Minister for Development, Anneliese Dodds, we called for a minimum

Above left: Jackie Trainor, Concern's NI Director (on left), with the heads of other DEC agency members in NI at the launch of the DEC Middle East Humanitarian Appeal.
Photo: DEC

Above right: Wairimu Munyinyi Wahome, Concern's Kenya Country Director, at an event at the Houses of Parliament.
Photo: Concern Worldwide

maintenance of 0.58% of GNI to ODA, and a return to 0.7% at the earliest opportunity while finding alternate sources of funding to support refugees and people seeking asylum.

With a new parliament in place for the next five years, we have been strategically engaging and building relationships with new and returning MPs. This began with outreach to MPs following the election (directly and via our campaigners), and attendance at political party conferences. A key part of our engagement work was an October parliamentary event. The event was hosted by Sarah Champion MP, the Chair of the International Development Committee (IDC), at the Houses of Parliament. It was chaired by journalist Martine Dennis, and included panellists Wairimu Munyinyi-Wahome (Country Director, Concern Worldwide Kenya), Nimo Hassan (Director, NGO Somali Consortium), and Dustin Barter (Acting Director of the Humanitarian Policy Group, ODI Global). Several other MPs attended the event, and we will continue our engagement with them in 2025 to develop champions in support of our advocacy work.

We have worked throughout the year to ensure nutrition is prioritised, and to lay the groundwork for a revised UK commitment at the Nutrition for Growth (N4G) Summit in Paris in March 2025. Prior to the election being called, in April, we attended a meeting with the former Minister for International Development, Andrew Mitchell, to discuss the N4G summit and the UK government's approach to this important moment. We have also met with the FCDO nutrition team, working closely with them to ensure that nutrition is prioritised.

We released our report on Nutrition and Climate Integration for Transformative Actions in October. It highlighted the importance of planning and implementing policies and programmes that address the impact of climate change on nutrition. The report also called for more political and financial support for an integrated approach. The report was well received, including being mentioned by a peer in one of their speeches in the Lords.

We continued our work with the Zurich Climate Resilience Alliance and ODI Global on a report entitled Making Climate Finance Work for All: Five Tests for a Robust New Collective Quantified Goal. The report outlined lessons from the delivery of the $100 billion commitment and principles that should inform the new goal. We also hosted a webinar on this report. Colleagues from our programmes in Bangladesh, Kenya, Malawi and Pakistan attended the COP29 in Baku. While the UK tried to demonstrate an active presence at COP, we were disappointed by the overall financial commitment that came out of it, where higher-income countries agreed to a goal of raising at least $300 billion each year to help other countries fight climate change by 2035. In real terms, considering inflation, this was an inadequate pledge.

Throughout the year, we have also worked closely with staff in our countries of operation on joint advocacy and advocacy support. A key collaboration to highlight was a training session on advocacy at a climate programmes workshop in Nairobi. This session focused on key advocacy approaches, as well as giving teams space to share their experiences and learn from each other.

In Northern Ireland, Concern is a member of the Coalition of Aid and Development Agencies (CADA NI) working together with other charities to enhance awareness and create a better understanding of development issues. Concern's Director of NI sits on the management committee and, in 2024, helped develop a new three-year strategy which included increasing awareness of climate justice, global sustainable development and understanding of global citizenship, as well as influencing regional and national policy.

In June 2024, the Stormont All Party Group on International Development (APGID) was reconvened, and CADA NI is providing secretariat support and working with Members of the Legislative Assembly (MLAs) to agree plans and objectives for the group. A new Development Officer to support the delivery of the strategy was recruited with a fully funded grant from BOND, the UK network for organisations working in international development. While employed through Concern, they report to the management committee of CADA.

The post-primary school debates programme, offering students the chance to engage with global issues, continued in a hybrid format in 2024, starting with online debates and transitioning to in-person sessions. The programme remained popular, with 14 Northern Ireland schools participating in the 2024-25 academic year. Additionally in 2024, we launched our first-ever Northern Ireland primary school debating programme with a core group of schools. Following the success of its inaugural year, the number of participating primary schools doubled in 2025 to eight.

Strategic Goal 3: Be a diverse, responsive and inclusive organisation

A strategy review in 2023 confirmed that progress towards becoming a more diverse, responsive and inclusive organisation was being made, and only minor modifications were made to strategic actions for this goal.

We have developed and delivered our Equality, Diversity and Inclusion Action Plan, which we report against biannually to the Governance and Nominations Committee. We commissioned an EDI survey to be completed by both staff and trustees and ensure EDI progress is measured. We have also committed to sharing UK learning on EDI at a global level, to ensure any lessons learned and good practice are mainstreamed.

In 2024, we organised a training session for all staff members on disability, led by Diversiti UK Learning and Development.

We have created environmentally friendly practices and processes. This includes monitoring our carbon footprint on an annual basis. We have reduced our use of flights, particularly between Ireland, Northern Ireland and Britain through the use of rail and ferry services and have also decreased our printing costs. We continue to share good practice with the global organisation.

Our UK and global staff intranet site is now well established and serves to connect teams across the organisation with news and information. In the UK, we published an average of two stories a month, including all-staff updates and staff profiles.

In 2024, we have demonstrated a visible, active commitment to safeguarding mental health in the workplace. We have delivered mental health training to managers and staff and have dedicated mental health first aiders. We actively promote good mental health and wellbeing and continue flexible working practices. We moved offices in London, to a living wage building – The Foundry. The move has helped team cohesion and gives the opportunity to meet with other NGOs in the building. In Belfast, we have refurbished our office, making it a welcoming space for staff, volunteers and guests. Feedback from staff has been very positive. We organise all-in office days to encourage face-to-face meetings, social interaction, and team strengthening.

We have provided flexible working conditions that are equitable and empowering and are in the process of updating our 'Wherever We Work' guidance, which was delayed in 2024, awaiting new employment legislation.

We have improved opportunities for learning and development to foster commitment and accountability for continued professional development. We share regular training opportunities with staff and continue to make resource available.

We have developed an environment where collaboration is valued and rewarded. Good examples of collaborative working have included the development of our new innovation product – the weekly lottery, our parliamentary event, and our cross-teams' efforts on the DEC Middle East Humanitarian Appeal.

We ensure staff across the UK have the opportunity to engage with the work of our country programmes and we were fortunate enough to host several members of staff in 2024, including Concern's Kenya Country Director, Wairimu Munyinyi Wahome, and Dr Hassan Roba, one of our UK trustees based in Kenya. In line with Strategic Goal 2, we have undertaken a wide range of collaborative activities to work with and support country teams on advocacy, largely on our thematic advocacy pillars of hunger and malnutrition, and climate resilience.

In 2024, as part of a revision of our Global Pay Policy, we carried out salary benchmarking and created new salary bands, moving towards a global banding framework that will enable us to treat roles more equitably across the organisation.

4.2 Financial review

The financial outcome for 2024 is set out in the Statement of Financial Activities on page 74.

Our final position for the year reveals a net expenditure of £2.5 million, which has reduced our total funds to £3.5 million. Total income for 2024 amounted to £36.5 million, while the expenditure amounted to £39.0 million.

We are deeply grateful to all our supporters and donors, regardless of the size of their contribution, for enabling us to continue to provide vital support to people living in extreme poverty. A more detailed commentary on the financial results, as outlined in the 2024 Annual Report, follows below.

Income

In 2024, Concern (UK) recorded a net expenditure of £2.5 million, which reduced total funds to £3.5 million. The organisation's total income for the year reached £36.5 million, reflecting a 47% increase from £24.9 million in 2023. This growth was largely driven by a substantial rise in institutional funding.

Income from donations and legacies

Income from donations and legacies amounted to £7.8 million, a decrease of £4.7 million (38%) compared to £12.5 million in 2023.

Individual donations decreased by 10%, falling from £4.8 million in 2023 to £4.4 million in 2024, while income from corporate donors, major donors and trusts dropped by 32%, from £1.4 million to £960,000. This decline was largely due to the ongoing cost-of-living crisis and the broader economic downturn, which have impacted charitable giving in the UK.

Emergency appeal income declined by 76%, falling to £1.2 million from £5.0 million the previous year. Emergency appeals are only initiated when humanitarian need arises, and in October 2024, the DEC launched the Middle East Humanitarian Appeal predominantly in support of affected communities in Gaza and Lebanon, from which we received £0.4 million. During the year, we also received £0.4 million for the Ukraine Humanitarian Appeal (2023: £1.4m), £0.3 million for the Pakistan Floods Appeal (2023: £0.4m) and £0.1 million for the Türkiye-Syria Earthquake Appeal (2023: £2.9m).

An analysis of voluntary income by source is in note 2(a) to the accounts.

Income from governments and other co-funders:

Concern Worldwide (UK) received £27.9 million from governments and institutional donors, a significant increase of £16.3 million (140%) compared to the previous year (2023: £11.6m). The UK government was the largest contributor, providing £16.8 million, which represented 60% of total co-funding income. This was an increase from £8.7 million in 2023 and supported 16 projects (2023: 11) across eight countries. Income from UN agencies also rose substantially, increasing to £10 million, from £1.2 million in 2023. Other contributions came from the European Civil Protection and Humanitarian Aid Operations (ECHO), which provided £0.5 million (2023: £0.6m), the Swedish International Development Cooperation Agency (SIDA) which contributed £0.5 million (2023: £0.5m), and Guernsey Overseas Aid, which provided £46,000 (2023: £105,000).

An analysis of grant income by donor is shown in note 2(b) to the accounts.

Trading and other income:

The charity's retail stores raised £713,896 in 2024, up from £648,396 in 2023. Additionally, £24,788 in donations (2023: £66,716) were received in the stores, which are included in public donations. The number of retail shops in Northern Ireland increased to eight, up from seven in 2023.

We sincerely appreciate the ongoing dedication and support of our team of shop volunteers and staff, whose commitment plays a vital role in the success of our retail operations.

Despite the challenges posed by the economic environment, Concern (UK) benefited from a significant increase in institutional funding, which helped mitigate the drop in voluntary donations. The support from the UK government and international institutions was crucial in maintaining and expanding the charity's humanitarian efforts. Looking ahead, the charity remains focused on diversifying its income sources to ensure long-term sustainability.

Expenditure

Our total expenditure was £39.0 million (2023: £28.2m) and made up as follows:

	£m		%	
Charitable activities	**34.4**	(24.2)	**88**	(86)
Raising funds	**4.6**	(4.0)	**12**	(14)
	39.0	(28.2)	**100**	100

Total expenditure in 2024 rose by £10.8 million (38%), driven by increased support for overseas programmes.

The cost of raising funds rose by £0.6 million (15%).

The board adopts a number of key performance indicators in order to measure the charity's performance, efficiency and financial strength. The indicators over the four years to 2024 are shown in the following table.

Indicator	Concern (UK)			
	2024	**2023**	**2022**	**2021**
Return on fundraising investment*	1.85 x	3.3x	4.2x	2.1x
Support costs as a percentage of total costs	2.7%	3.7%	3.3%	3.9%
Unrestricted reserves as a percentage of total income	6.7%	11.7%	10%	11%

*Return on fundraising investment is the sum of Income from Donations and Legacies (note 2a) and Retail Income (note 2c) divided by the Total cost of raising funds (note 4).

The variances in the table are partially influenced by the amount of emergency income raised each year, with significant contributions in the past two years. This includes £1.7 million received from the DEC in 2024 and £5.0 million in 2023, as reflected above.

The board remains confident in the efficiency of fundraising, the level of support costs, and the reserves held, all of which are aligned with the agreed strategic direction.

Unrestricted income is available for the board to use in fulfilling the charity's objectives. We allocate unrestricted funds where flexible funding is most needed, such as to:

- develop, test, and demonstrate the effectiveness of new approaches
- respond swiftly to emergencies before dedicated appeal funding is secured
- finance our policy and campaigns work
- cover essential operational costs that ensure the charity functions efficiently

Restricted income, on the other hand, must be used solely for the purpose specified by the donor. This income is directed toward specific programmes or components of our humanitarian responses, in accordance with the terms agreed upon with the donor.

The board is confident that future incoming resources will be sufficient to sustain the continuation of existing projects and activities, as well as address any emerging needs. As a result, Concern (UK) continues to adopt the 'going concern' basis in preparing its financial statements.

Reserves and financial position

It is Concern (UK)'s policy to allocate the maximum possible resources to current programmes that directly benefit those we support, retaining only what is necessary to ensure the continuity of our operations.

The total funds held of £3.5 million at 31 December 2024 (2023: £6.1m) are detailed in note 16 to the financial statements and fall into two categories:

Restricted funds (£1.1 million): These funds can only be used for the purposes specified by the donors. Our policy is to apply these funds to their intended purposes as promptly as possible. The decrease of £2.1 million in restricted funds in 2024 is primarily due to the use of emergency appeals funding raised in the previous year for their designated purposes. The trustees plan to fully utilise all restricted funds held at that date during 2025.

Unrestricted funds (£2.4 million) are made up of £2.0 million designated funds and £0.4 million general funds.

Designated funds (£2.0 million) are funds set aside by the Board of Trustees for specific purposes. At the end of 2024, these funds were designated for two specific purposes:

- To ensure the continuity of operations in the event of a temporary downturn in income: £1.7 million
- To earmark funds required to be invested in fixed assets to continue operations which are therefore not readily available for other purposes: £0.3 million

The trustees reviewed the level of designated reserves required at 31 December 2024 in order to ensure that they are sufficient to cover both purposes stated above (see note 16 (b)).

General funds (£0.4 million) represent unrestricted funds which may be used to further the objects of Concern (UK).

The board believes that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, the board continues to adopt the 'going concern' basis in preparing the financial statements.

A woman uses a donkey and cart to collect water at a camp for internally displaced people in Yemen. Concern is working in the camp to rehabilitate a well to provide water for sanitation and other household needs.

Photo: Ammar Khalaf/Concern Worldwide

4.3 Plans for future periods

Globally, the organisation continues to deepen its impact for people living in extreme poverty and in need of humanitarian assistance. In 2024, we began working with our partner, CESVI, in Gaza to provide life-saving support for vulnerable communities. We also scaled up our response in Lebanon, during the escalation of conflict in September 2024 which led to a million people being displaced from their homes and seeking shelter in the north of the country. Our country programme in Yemen recently marked its one-year anniversary, starting with one health facility and now providing integrated health and nutrition services for nearly 30,000 people and identifying 12 local partners for future partnerships. Concern will continue to grow these programmes and deepen and expand our operations in the fragile and conflict-affected countries where we work.

Sadly, in 2024, we had to close our programmes in Türkiye after the authorities suspended our registration without prior notification. We had been working there since 2013 in response to the Syrian crisis. More recently, we provided emergency assistance in the aftermath of the devastating earthquakes in February 2023 in Türkiye and northern Syria. One year later, our teams had erected tents, installed toilets, built clean water systems, provided food, household goods and hygiene supplies, established psychosocial services, and delivered cash payments to families who lost everything – reaching over 600,000 people. We are continuing our work in Syria, with local Syrian organisations.

2025 marks the final year of our global and UK strategy for 2021-2025. We have three strategic goals, which will inform our focus and effort for 2025.

We aim to meet our target of 25,000 regular givers and continue strengthening relationships with institutional donors such as the FCDO and DEC. Public fundraising is set to grow by £0.3 million bolstered by our new weekly lottery and a new mass participation event. Institutional income is also set to grow by £2.7 million, reaching £23.3 million in 2025. Our expenditure will increase to reflect the full impact of the 2024 salary benchmarking and the costs associated with our lottery. Efforts will focus on boosting online income, growing legacies, diversifying our trusts and foundations, and philanthropy pipelines, maximising our new innovation products such as the weekly lottery, consolidating our retail strategy and developing a comprehensive five-year public and private fundraising strategy.

We will continue to lead advocacy efforts, focusing on hunger, malnutrition, and climate resilience, with key events and moments such as the FCDO Development Review, the Nutrition for Growth Summit and COP30. We will continue to develop policy outputs either as Concern or jointly with other sector partners. With a new government in place, we will continue to push our Manifesto for Change and build political champions within parliament to advocate for UK aid, both quality and quantity, for development and humanitarian assistance.

Public engagement will also be enhanced through campaigns, social media, and actions aimed at growing supporter numbers and deepening their engagement.

Our commitment to diversity and inclusion, staff wellbeing, and a strong employee offering will continue. We will work hard to create a supportive, flexible and purpose-driven environment for all our staff.

Looking ahead, the organisation will focus on developing a strategic plan for 2025 and beyond, with a collaborative strategy development process. This will ensure the effective use of resources and enhance both internal and external engagement, ensuring we stay focused on our overall mission and mandate to work alongside individuals and communities living in the most difficult situations to bring about lasting change, while adapting to the rapidly changing external environment.

Plans for 2025 are set out below:

Strategic Goal 1: Grow our public fundraising and institutional funding

At a time when humanitarian needs far outweigh the funding available to meet them, a challenging geo-political context for international development, and an urgent need to support efforts that enable communities to improve their resilience to shocks and crises, our role to bring in more institutional funding from UK donors, and diversify our funding will continue to be critical.

We will endeavour to further maximise existing and new sources of UK institutional funding for our overseas programmes, and work with colleagues to achieve the highest level of donor compliance, accountability and timely and quality reporting. Crucially, we will provide the necessary support to already secured grants and contracts as well as working to attract new funding.

We will work with country teams to ensure there is sufficient capacity to access funding when calls of interest are announced.

In public fundraising, we will build on establishing new products that have come through our Fundraising Innovation Team in 2024, and focus on growth and diversity in the high value partnership income stream, developing a more diverse and stronger fundraising portfolio.

A key area of growth within the Public Fundraising Team will be establishing our lottery as a stable, long-term source of income, through face-to-face and digital channels and engaging our current supporters.

We will continue to grow our third party, virtual and in-person events portfolio.

Both the stewardship and growth of our regular giving supporters will be a key focus in 2025. We will continue to engage our established base of regular givers, as well as explore ways to attract new regular givers. We will invest in recruiting new donors through social and digital channels, especially through alternative gifts, emergency appeals and new product launches. We will also increase our communications to supporters on the benefits of legacy giving and its long-term impact.

Thanking our existing supporters will remain a priority in 2025. Maximising the improved functionality of our new Customer Relationship Management (CRM) system, we will focus on delivering better quality, more individualised communications to our supporters, increasing their engagement with our work to end extreme poverty.

2025 will see us developing and growing our partnerships and philanthropy income. A new team leader will be recruited, and a new strategy will be developed to maximise opportunities in this area.

We will continue to provide excellent stewardship with our current trust, foundations and corporate partners, and reach out to new partners offering mutually beneficial collaboration. We will look at interesting and exciting ways to engage our current and new philanthropic individuals.

As part of a UK-wide fundraising growth plan, we are making significant investments to drive growth in Northern Ireland across philanthropy, partnerships and retail fundraising. In 2025, we are investing in additional resource to support an ambitious growth plan, aiming to increase income from approximately £250,000 to £395,000 from major donors, corporates and trusts.

We are developing a targeted plan to grow aligned corporate partnerships through sponsorship, staff fundraising, including Give-As-You-Earn and matched giving, and CRM opportunities. This will include a calendar of bespoke and third-party cultivation and fundraising events.

We will broaden our scope from purely applying for poverty alleviation grants from trusts and foundations, to include our Global Citizenship Education offering, which delivers domestic outcomes within Northern Ireland. This approach will focus on securing funding for local service provision, addressing challenges where funding criteria require demonstrable local impact.

We will implement a more structured relationship management model to cultivate and steward philanthropists and major funders. This will include personalised engagement strategies and tailored asks to build stronger donor relationships.

We remain committed to growing engagement with corporate and philanthropic organisations. In 2025, we will review and refine strategies for engaging potential major donors, and will continue recruiting members to the Concern Philanthropic Circle to increase support for the new Green Graduation Programme in Ethiopia.

We have ambitious targets to grow income from retail in Northern Ireland in 2025 to reach £787,000. Key activities supporting this growth include enhancing fundraising activities in our Belfast (Lisburn Road) boutique shop to boost income, increase stock donations and recruit more volunteers. Our plans also include launching our ninth shop in 2025.

We will continue to explore new partnerships to increase the quantity and quality of stock donations and test a new online sales channel to drive additional revenue, as well as increasing the use of Gift Aid across all managed shops to maximise income.

Our retail plans will include exploring increased sales activity through alternative gifts and branded merchandise.

Strategic Goal 2: Be a credible and powerful voice to drive policy change and urgent action on extreme poverty

Understanding our audience is essential to maximising the impact of our work and strengthening our connection with those who support us. In 2025, we will carry out audience insight research, to gain a deeper understanding of our audiences' needs, motivations, preferences and challenges. This knowledge will help us tailor our messaging, improve engagement, and ensure our work resonates more effectively.

During the year, we will focus on raising awareness of the continued lack of funding for Sudan and the crisis in Gaza. Through the staging of an experiential exhibition, we will also be drawing attention to the Democratic Republic of Congo – one of the world's deadliest, longest-running crises.

We will continue to enhance our online presence through a review of key elements of our website and by delivering targeted social media campaigns to connect with diverse audiences.

The N4G summit at the end of March in France is a key moment in 2025. In collaboration with the International Coalition for Advocacy on Nutrition (ICAN UK) and our campaigners, we will be calling on the UK government to ensure nutrition remains high up on their agenda through direct engagement with high-level decision makers, and campaign actions in the run up to the summit. We are also working on side events along the sidelines of the summit.

Since coming into power last year, the Labour government launched development reviews across the FCDO, and crucially, the Spending Review, which will be critical to guiding their budget and plans going forwards. We will continue working with the sector and with our campaigners to make sure the importance of international development is raised, and that support for it within parliament is not diminished.

We will work to influence the UK's next commitment on climate finance (ICF4), with the current commitment phase coming to an end in April 2026. We have already begun feeding into discussions around the strategy for ICF4, led by the FCDO; the Department for Environment, Food, and Rural Affairs (DEFRA); and the Department for Energy Security and Net Zero (DESNZ). We want to make sure that the next commitment is sufficient and has a focus on resilience building for people living in extreme poverty.

Following agreement at COP29 on the New Collective Quantifiable Goal (NCQG) on climate finance, we will be working to influence the 'Baku to Belem Roadmap', which we hope will put more detail on how the figures in the NCQG will be delivered. We will be commissioning research as part of the Zurich Climate Resilience Alliance looking at the role of private finance in adaptation to inform this process.

We will continue to work with our colleagues overseas to shed light on crises that need UK attention and action, and leverage opportunities over the course of the year to raise these at the highest levels of government.

In 2025, we will expand and deepen our Global Citizenship Education efforts in Northern Ireland, with a focus on broadening the reach and impact of both the post-primary and primary debating programmes. A key component of this initiative is the pursuit of funding for a full-time Global Citizenship Education Officer.

Strategic Goal 3: Be a diverse, responsive and inclusive organisation

In 2025, we will advance our EDI action plan, including collaboration on inclusive leadership with the global organisation. At trustee level, we now have two EDI champions and have diversified our board to include one trustee from Kenya, where we work, and two from Northern Ireland, where many of our UK supporters are based. These best practices will guide our recruitment of a new Chair and an Audit and Finance Committee Trustee.

We are reviewing HR policies through an EDI lens, strengthening recruitment and retention. We have already begun to adopt EDI best practice in our recruitment process.

We will finalise our 'Wherever We Work' guidelines on hybrid and flexible working, ensuring alignment with the latest employment rights legislation.

Our focus on compliance and GDPR will continue, including reviewing and updating Record of Processing Activities (ROPA) documents.

We will implement a new global HR system in the first half of 2025, and a new finance system towards the end of the year.

In 2025, we will research how to improve the accessibility of our external digital communications so that everything is clear, easy to read and understandable, taking into consideration the needs of people who may use different software or techniques to process information.

4.4 Principal risks and uncertainties

The major risks faced by Concern (UK) have been identified by the management team and reviewed by the trustees as part of the annual risk assessment. These risks have been ranked based on their likelihood and impact.

The trustees have carefully considered the charity's key risks and are satisfied that appropriate systems and procedures are in place to manage them effectively.

The main risks, along with the strategies implemented to mitigate them, are summarised below. These risks are documented in a global risk register, with some being shared between Concern Worldwide and Concern (UK), though their relative rankings may differ. Both organisations collaborate closely to address common risks.

Slow economic growth, inflation and high cost of living affecting fundraising income

The long-term outlook for the UK economy remains weak. Rising employment costs are expected to significantly impact UK businesses, leading to higher consumer prices. Economic challenges and the persistently high cost of living will likely affect our supporters' ability to contribute to charitable causes.

Staff wellbeing and staff turnover leading to gaps, a drop in motivation and performance and/or overwork

Our ability to achieve organisational goals depends on a strong and committed workforce. Our staff turnover tends to fluctuate from year to year and reached 27% in 2024. To further improve retention, several initiatives were implemented during the year, including a review of the UK pay policy, the implementation of a new salary structure, the development of EDI action plans, and enhanced wellbeing support, including mental health resources.

However, staff turnover and motivation remain key risks due to competition for experienced talent, the high cost of living in the UK, and the operational impact of staffing gaps within teams.

A challenging institutional funding environment limiting our ability to reach our annual target

Humanitarian needs continue to grow, driven by an increasing number of conflicts. Rising displacement, food insecurity, and strained resources are placing greater demands on humanitarian assistance organisations. Meeting these needs requires sustained funding. Reduced availability of funding, aid cuts, increased competition, and shifting donor priorities could limit access to vital resources, affecting programme delivery and overall organisational goals.

Although Concern proactively engages with funders, seeks to diversify its income sources, and focuses on strategic partnerships to mitigate this risk, challenges in securing institutional funding may still impact our ability to meet annual targets.

A compliance issue, either from the statutory or donor perspective, leading to additional cost or impact on reputation

A compliance issue, whether statutory or donor-related, could result in additional costs or reputational impact. This risk is managed through a structured compliance framework covering key areas of regulatory and donor requirements

Institutional donor compliance includes ensuring adherence to funding conditions and mitigating the risk of non-compliance among downstream partners in consortia arrangements. Regulatory compliance with external and statutory requirements is closely monitored, with extensive measures in place to reduce risk. The Senior Management Team and Board regularly review a compliance framework and action plan to ensure ongoing adherence.

Reputational risk also extends to supporter care and experience. The Fundraising Committee of the Board of Trustees provides critical oversight to mitigate the risk of non-compliance with fundraising regulations. Additionally, data management and processing risks are overseen by the Data Protection Working Group, led by the Director of Finance and Operations.

Fraud, corruption, other criminal behaviour or significant error

Fraud or corruption could harm the organisation's reputation and lead to resource loss. However, Concern actively mitigates this risk through continuous review and reinforcement of existing systems and processes. While instances of fraud do occur, they are minor, and robust control mechanisms are well embedded across all operations, ensuring effective detection and prevention.

Safeguarding

As an organisation dedicated to improving the lives and wellbeing of people living in vulnerable situations across the world, ensuring the safety and protection of the communities we work alongside, and our staff is a top priority. Concern has robust policies and processes in place to effectively manage this risk. An internal serious incident monitoring group oversees the handling of any incidents, ensuring they are addressed promptly and in line with established policies and guidelines.

We remain committed to ongoing staff and volunteer training to reinforce adherence to our safeguarding policies and uphold the highest standards of protection.

A cybersecurity breach or system failure

A cybersecurity breach or system failure could significantly impact operations. To mitigate this risk, Concern has implemented multiple safeguards, including diverse backup technologies across multiple sites and cloud storage solutions.

With the rising threat of cybercrime, Concern continuously strengthens its cybersecurity measures. This includes deploying advanced anti-virus software, upgrading firewalls, implementing multi-factor authentication, and regularly reviewing protocols and policies to enhance system security and resilience.

5. Staff and volunteers

The organisation acknowledges with gratitude the work of its staff and its volunteers in 2024. The major achievements during the year are due to their dedication and belief.

Concern (UK) is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

6. Political donations

No political donations were made during the year (2023 – nil).

7. Post balance sheet events

No significant events have taken place since the year end that would result in adjustment of the financial statements or inclusion of a note thereto.

8. Auditor

In accordance with Section 485 of the Companies Act 2006, a resolution for the reappointment of KPMG as the auditor of the company is to be proposed at the forthcoming Concern Worldwide Annual General Meeting.

9. Subsidiary undertaking

Details of the subsidiary undertaking are set out in note 13 to the financial statements.

By order of the Board

Linda Horgan
Trustee
30 April 2025

Victoria Akinboro
Trustee

Statement of trustees' responsibilities in respect of the trustees' annual report and the financial statements

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK*.

Under Company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charitable Company and of the income and expenditure of the Group for that period. In preparing these financial statements, the trustees 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 the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Group or the Charitable Company or to cease operations or have no realistic alternative but to do so.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group's and the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are responsible for 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, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Group and the Charitable Company and to prevent and detect fraud and other irregularities.

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

On behalf of the board

Linda Horgan
Trustee
30 April 2025

Victoria Akinboro
Trustee

Left: Once displaced by flooding, Sumi Begum and her daughter have now returned to their village in Sundarganj, Bangladesh, thanks to flood-resistant houses on raised plinths installed with the support of Concern.
Photo: Saikat Mojumder/Concern Worldwide

Reem*, a mother of six, has received a small business grant and skills training to start up a hairdressing business, as part of Concern's livelihoods programme in Tabqa, Syria.

Photo: Gavin Douglas/Concern Worldwide

Independent auditor's report to the trustees and members of Concern Worldwide (UK)

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Concern Worldwide (UK) ('the Charitable Company') for the year ended 31 December 2024 which comprise the consolidated statement of financial activities, consolidated and company balance sheets, consolidated cash flow 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 UK Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland.*

In our opinion:

- the financial statements give a true and fair view of the state of the Group's and of the Charitable Company's affairs as at 31 December 2024 and of the Group's income and expenditure for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We have been appointed as auditor under the Companies Act 2006 and under section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts.

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") 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 Charitable Company in accordance with ethical requirements that are relevant to our audit of financial statements in the UK, including the Financial Reporting Council (FRC)'s Ethical Standard 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

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the Group or the Charitable Company or to cease their operations, and as they have concluded that the Group's and the Charitable Company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over their ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustees' conclusions, we considered the inherent risks to the Group's business model and analysed how those risks might affect the Group's and Charitable Company's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustees' 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 Group's and the Charitable 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.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the Group or the Charitable Company will continue in operation.

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

Detecting irregularities including fraud

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the directors.

In addition, our risk assessment procedures included: inquiring with the directors and other management as to the Group's and the Charitable Company's policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the directors and other management

Report on the audit of the financial statements

(continued)

have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the Group's and the Charitable Company's regulatory and legal correspondence; and reading Board and committee minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The Group and Charitable Company are subject to laws and regulations that directly affect the financial statements including companies and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The Group and Charitable Company are subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The trustees are responsible for the other information, which comprises the Trustees' Report (which constitutes the Strategic Report and the Directors' Report), Who we are and what we do section, A message from the Interim Chair of Trustees, A message from the Executive Director, Our overseas work in 2024 section, How we work section, Income and expenditure section, Legal and administrative information, and the Appendix. 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.

Opinions on other matters prescribed by the Companies Act 2006

Based solely on our work on the other information undertaken during the course of the audit:

- we have not identified material misstatements in the Trustees' Report;
- in our opinion the information given in the Trustees' Report, which constitutes the Strategic Report and the Directors' Report for the financial year, is consistent with the financial statements; and
- in our opinion, the Trustees' Report has been prepared in accordance with the Companies Act 2006.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept by the Charitable Company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Charitable Company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

Respective responsibilities and restrictions on use

Responsibilities of trustees for the financial statements

As explained more fully in their statement of trustees' responsibilities set out on page 67, the trustees (who are the also the directors of the Charitable Company for the purposes of company law) 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 the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Group or the Charitable Company or to cease operations, or have no realistic alternative but to do so.

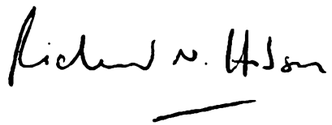
Auditor's responsibilities for the audit of the financial statements

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

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

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

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the Charitable Company's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members and the Charitable Company's trustees 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 Charitable Company, its members, as a body, and its trustees, as a body, for our audit work, for this report or for the opinions we have formed.



30 April 2025

Richard Hobson (Senior Statutory Auditor)
for and on behalf of
KPMG, Statutory Auditor
1 Stokes Place
St. Stephen's Green
Dublin 2
Ireland

Favor B Tarr sells produce from her vegetable garden in Kaytor Town, Grand Bassa, Liberia. The community is being supported by Concern.
Photo: Kieran McConville/Concern Worldwide

Financial Statements

Consolidated Statement of Financial Activities

for the year ended 31 December 2024

	Notes	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2024 Stg£	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2023 Stg£
Income from:							
Donations and legacies	2a	**2,798,986**	**4,957,422**	**7,756,408**	7,529,752	4,987,757	12,517,509
Charitable activities – grants and contracts from governments and other co-funders	2b	**27,858,289**	**-**	**27,858,289**	11,598,113	-	11,598,113
Trading and other income	2c	**-**	**867,681**	**867,681**	-	760,241	760,241
Total income		**30,657,275**	**5,825,103**	**36,482,378**	19,127,865	5,747,998	24,875,863
Expenditure on:							
Charitable activities	3	**32,792,941**	**1,644,969**	**34,437,910**	22,420,980	1,771,335	24,192,315
Raising funds	4	**-**	**4,584,847**	**4,584,847**	-	4,009,818	4,009,818
Total expenditure		**32,792,941**	**6,229,816**	**39,022,757**	22,420,980	5,781,153	28,202,133
Net expenditure for the year		**(2,135,666)**	**(404,713)**	**(2,540,379)**	(3,293,115)	(33,155)	(3,326,270)
Transfers between funds	16 (b)	**70,433**	**(70,433)**	**-**	(1,536)	1,536	-
Net movement in funds		**(2,065,233)**	**(475,146)**	**(2,540,379)**	(3,294,651)	(31,619)	(3,326,270)
Reconciliation of funds:							
Total funds brought forward		**3,158,710**	**2,906,267**	**6,064,977**	6,453,361	2,937,886	9,391,247
Total funds carried forward	16	**1,093,477**	**2,431,121**	**3,524,598**	3,158,710	2,906,267	6,064,977

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

The notes on pages 77-90 form part of these financial statements.

As permitted by section 408 of the Companies Act 2006, the individual charity's statement of financial activities has not been included in these financial statements. The gross income of the charity is £35,950,694 (2023: £24,457,252) and the net result for the year is net expenditure of £2,541,679 (2023 net expenditure of £3,326,972).

Consolidated and Concern (UK) Balance Sheets

as at 31 December 2024

	Notes	Group 2024 Stg£	Group 2023 Stg£	Charity 2024 Stg£	Charity 2023 Stg£
Fixed assets					
Tangible assets	9	**319,142**	253,452	**219,323**	200,230
Total fixed assets		**319,142**	253,452	**219,323**	200,230
Current assets					
Debtors and prepayments	10	**8,690,355**	9,807,700	**9,271,530**	10,346,047
Cash at bank and in hand	11	**17,960,610**	11,207,811	**17,448,387**	10,683,083
Total current assets		**26,650,965**	21,015,511	**26,719,917**	21,029,130
Creditors:					
amounts falling due within one year	12	**(23,445,509)**	(15,203,986)	**(23,424,729)**	(15,173,170)
Net current assets		**3,205,456**	5,811,525	**3,295,188**	5,855,960
Net assets	16	**3,524,598**	6,064,977	**3,514,511**	6,056,190
The funds of the charity:					
Restricted funds	16	**1,093,477**	3,158,710	**1,093,477**	3,158,710
Unrestricted funds	16	**2,431,121**	2,906,267	**2,421,034**	2,897,480
Total funds		**3,524,598**	6,064,977	**3,514,511**	6,056,190

The notes on pages 77-90 form part of these financial statements.

The financial statements on pages 74-90 were approved by the Board of Trustees on 30 April 2025.

Linda Horgan
Trustee
30 April 2025

Victoria Akinboro
Trustee

Consolidated Cash Flow Statement

for the year ended 31 December 2024

	Notes	Group 2024 Stg£	Group 2023 Stg£
Cash flows from operating activities			
Net expenditure for the year		**(2,540,379)**	(3,326,270)
Adjustments for:			
Depreciation of tangible assets		**57,081**	50,067
Interest earned		**(153,785)**	(111,845)
Decrease in debtors		**1,117,345**	1,859,801
Increase in creditors		**8,241,523**	6,483,076
Net cash from operating activities		**6,721,785**	4,954,829
Cash flows from investing activities			
Purchases of tangible assets		**(122,771)**	(89,363)
Interest received		**153,785**	111,845
Net cash from investing activities		**31,014**	22,482
Net increase in cash and cash equivalents in the year		**6,752,799**	4,977,311
Cash and cash equivalents at beginning of year		**11,207,811**	6,230,500
Cash and cash equivalents at end of year	11	**17,960,610**	11,207,811

As permitted by paragraph 1.12 of FRS 102, Concern (UK) has not prepared a statement of cash flows for the parent entity. The consolidated statement of cash flows above includes both the parent and subsidiary entity.

The notes on pages 77-90 form part of these financial statements.

Notes to the consolidated financial statements

(forming part of the financial statements) for the year ended 31 December 2024

1. Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the group financial statements of Concern Worldwide (UK) ('Concern (UK)' or 'the Charity') and its subsidiary (collectively 'the Group').

a) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy notes and on a going concern basis.

In the application of the accounting policies the Trustees are required to make judgements, estimates and assumptions and the most important areas where the judgements affect the financial statements and could impact the results of reported operations are listed in note 20.

Basis of consolidation

The financial statements of Concern (UK) and 'Concern (NI)' are consolidated, on a line by line basis, to produce the Group financial statements. The consolidated entity is referred to as 'the Group'.

Concern (UK) is a company limited by guarantee (registered number 04323646) and is a registered as a charity with the Charity Commission for England and Wales (charity number 1092236) and with the Office of the Scottish Charity Regulator (charity number SC038107). Concern (UK) meets the definition of a Public Benefit Entity under FRS 102.

Concern Worldwide (Northern Ireland) ('Concern (NI)') is a company limited by guarantee registered in Northern Ireland (company number NI019332) and as a charity with the Charity Commission for Northern Ireland (charity number 108592). Concern Worldwide (UK) ('Concern (UK)') is the sole member of Concern (NI), therefore, Concern (NI) is regarded as a subsidiary of Concern (UK). Concern (NI) meets the definition of a Public Benefit Entity under FRS 102.

Consortia arrangements

Income receivable and resources expended by Concern (UK), as a member of a consortium, are reflected in the Statement of Financial Activities only to the extent that the organisation is directly responsible for the management and utilisation of the funds. Amounts received by the Charity, as an agent for other consortium members, are not recorded as income. Cash held on behalf of consortium members is included in creditors.

b) Income

Income in the statement of financial activities is recognised 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, legacies and lottery

This income (which consists of monetary donations from the public, corporates, trusts, legacies, major donors (including Disasters Emergency Committee (DEC) appeals together with related Gift Aid income) is recognised in the period in which the Group is entitled to the resource, when receipt is probable and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is recognised when the donations are received, with legacies it is when it is probable that it 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 entity), whereas with Gift Aid income it is when all legislative requirements have been met and the amounts can be measured with reasonable certainty. Lottery income is recognised in the period when the lottery draw takes place.

Grants from corporates, major donors and trusts are recognised on the same basis as Grants from governments and other co-funders (see below).

Grants and contracts from governments and other co-funders

Grants from governments and other co-funders, are recognised when the entity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Grants from government and other co-funders typically include the following conditions:

- Performance based conditions – Concern (UK) is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the entity 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 – Concern (UK) is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the entity recognises the income to the extent utilised within the period specified in the agreement.

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

Trading and other income

Trading and other income includes retail income from the sale of donated goods through shops. Income is recognised net of value added tax.

Donated goods for resale are recognised within retail income when they are sold.

Gift in Kind

Concern (NI) recognises volunteers support in running the shops and valued their contributions by estimating the cost that Concern (NI) would have incurred through employing additional staff if volunteers were not available to provide the service. The estimate is based on current market rate salaries of staff that would need to be employed to replace volunteer support. Any other Gifts in Kind are measured at their actual costs that would have been incurred.

c) Expenditure

Resources expended are analysed between costs of charitable activities and costs of raising funds. The costs of each activity are separately accumulated, 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 benefit is

required in settlement and the amount of the obligation can be measured reliably.

Support costs, which cannot be attributed directly to one activity, are allocated in proportion to estimated staff time spent on each activity.

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 which seem the most reasonable and appropriate for each type of campaign.

Costs of charitable activities
The cost of charitable activities comprises costs of overseas programmes and of policy, advocacy and campaigning work together with related support and governance costs. Concern (UK) works in the developing world by providing resources to the overseas branches of its parent company, Concern Worldwide. All costs of charitable activities are recognised on an accruals basis. Governance costs (which are included under this heading) represent the salaries, direct expenditure and overhead costs incurred on the strategic, as opposed to day to day, management of Concern (UK), and on compliance with constitutional and statutory requirements.

Costs of raising funds
Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, staff costs in these areas and an appropriate allocation of central overhead costs. All costs of raising funds are recognised on an accruals basis.

d) Funds
Concern (UK) maintains various types of funds as follows:

Restricted Funds
Restricted funds represent grants, donations and legacies received which can only be used for particular purposes as specified by the relevant donor. Such purposes are within the overall aims of the organisation.

Unrestricted Funds
Unrestricted funds represent amounts which are expendable at the discretion of the Board of Trustees ('the Board') in furtherance of the overall objectives of Concern (UK). They consist of designated funds and general funds.

Designated funds represent amounts that have been set aside for specific purposes, which would otherwise form part of the general reserves of the organisation. Specifically, Concern (UK) sets aside funds so that it can protect its ongoing programme of work from unexpected variations in income and to finance fixed assets for on-going use.

General funds represent amounts which are expendable at the discretion of the Board in furtherance of the objectives of the Charity. Such funds may be held in order to finance working capital or to finance the start-up of new programmes pending receipts of funds.

e) Tangible fixed assets
Tangible fixed assets are stated at cost less accumulated depreciation. Assets which cost less than £750 are not capitalised.

Depreciation is calculated to write off the original cost of the tangible fixed assets, less estimated residual value, over their expected useful lives, on a straight line basis at the following annual rates:

Leasehold premises 3%
Furniture & equipment 10%
Other equipment 20%
Computer equipment 33%

A full year's depreciation is charged in the year of acquisition with none in the year of disposal. Provision is also made for any impairment of tangible fixed assets below their carrying amounts.

f) Stocks
Unsold donated items (donated to Concern (NI)'s shops) are not included in closing stock since their cost is nil and their value is uncertain until sold.

g) Financial instruments
Debtors are recognised at the settlement amount due after any discount offered. Income recognised by the Company from governments and other co-funders, but not yet received at year end, is included in debtors.

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.

Creditors are recognised where the entity 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. 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. Funds already received from donors, that do not meet the criteria for recognition as income, are shown in creditors.

h) 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 significant.

i) Pensions
Concern (UK) makes payments into individual externally administered defined contribution pension schemes for qualifying members of staff. The payments to the schemes are charged to the statement of financial activities in the year to which they relate (note 8).

j) Foreign Currencies
The financial statements are prepared in sterling (Stg£) which is the Company's functional currency because the majority of the funds raised by the Company are in sterling. Transactions denominated in other currencies are translated into sterling at the rate of exchange prevailing at the transaction date or at a contracted rate. Monetary assets and liabilities denominated in other currencies have been translated into sterling at the exchange rates ruling at the balance sheet date or the contracted rate, and any resulting gains or losses are taken to the statement of financial activities.

k) Taxation
Concern (UK) is a charitable company for UK corporation tax purposes. Accordingly, the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. Irrecoverable VAT is included in the costs when they are incurred.

l) Leases
Rentals payable under operating leases are charged to the statement of financial activities on a straight-line basis over the lease terms. Rent incentives are recognised on a straight line basis over the lease term (length of the lease) or to the break clause if in place.

2. Incoming Resources

(a) Income from donations and legacies

	Restricted 2024 Stg£	Unrestricted 2024 Stg£	Group Total 2024 Stg£
Individual giving and community fundraising	**876,969**	**3,567,114**	**4,444,083**
Corporates, major donors and trusts	**742,647**	**216,367**	**959,014**
Concern Worldwide grant (note 18)	**-**	**876,000**	**876,000**
Disasters Emergency Committee (DEC)*	**1,179,370**	**-**	**1,179,370**
Legacy income	**-**	**297,941**	**297,941**
Total	**2,798,986**	**4,957,422**	**7,756,408**

*DEC is an umbrella group of UK charities which coordinates and launches collective appeals to raise funds to provide emergency aid and rapid relief to people caught up in disasters and humanitarian crises around the world.

	Restricted 2023 Stg£	Unrestricted 2023 Stg£	Group Total 2023 Stg£
Individual giving	1,306,809	3,539,860	4,846,669
Corporates, major donors and trusts	1,195,540	212,739	1,408,279
Concern Worldwide grant (note 18)	-	533,000	533,000
Disasters Emergency Committee (DEC)*	4,976,030	-	4,976,030
Legacy income	-	496,334	496,334
Community fundraising	51,373	205,824	257,197
Total	7,529,752	4,987,757	12,517,509

(b) Income from charitable activities –grants and contracts from governments and other co-funders

	Group Total 2024 Stg£	Group Total 2023 Stg£
Foreign, Commonwealth and Development Office (FCDO)	**16,780,700**	8,702,690
Other government income		
SIDA	**537,098**	515,588
Guernsey Overseas Aid	**46,440**	105,496
Other co-funding		
UN	**9,962,060**	1,178,189
ECHO	**531,991**	596,150
Comic Relief	**-**	500,000
Total	**27,858,289**	11,598,113

Income from government grants comprises grants to fund the charitable activities of Concern (UK).

(c) Trading and other income

	Group Total 2024 Stg£	Group Total 2023 Stg£
Retail income	**713,896**	648,396
Deposit interest	**153,785**	111,845
Total	**867,681**	760,241

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

Retail income includes Gift in Kind of the value of £104,832 (2023: £99,696).

3. Expenditure on charitable activities

Expenditure on charitable activities can be analysed as shown below. Expenditure on overseas programmes represents contributions by Concern (UK) to the overseas programmes of Concern Worldwide.

	Direct costs Stg£	**Support costs* Stg£**	**2024 Group Total Stg£**
Overseas programmes			
Livelihood	7,239,631	105,128	**7,344,759**
Health	4,478,559	65,034	**4,543,593**
Education	119,039	1,729	**120,768**
Integrated	5,765,537	83,722	**5,849,259**
Emergency	15,190,175	220,579	**15,410,754**
Total overseas programmes	**32,792,941**	**476,192**	**33,269,133**
Policy, Advocacy and Campaigning	862,781	203,132	**1,065,913**
Governance (note 5)	28,628	74,236	**102,864**
Total charitable expenditure	**33,684,350**	**753,560**	**34,437,910**

	Direct costs Stg£	Support costs* Stg£	2023 Group Total Stg£
Overseas programmes			
Livelihood	1,033,454	18,048	1,051,502
Health	1,189,026	20,765	1,209,791
Education	757,122	13,222	770,344
Integrated	2,945,007	51,430	2,996,437
Emergency	16,772,570	292,910	17,065,480
Total overseas programmes	22,697,179	396,375	23,093,554
Policy, Advocacy and Campaigning	741,850	234,753	976,603
Governance (note 5)	36,227	85,931	122,158
Total charitable expenditure	23,475,256	717,059	24,192,315

*See note 6

4. Cost of raising funds

	Campaign costs Stg£	**Staff costs Stg£**	**Occupancy & other direct costs Stg£**	**Total direct costs Stg£**	**Support costs* Stg£**	**2024 Group Total Stg£**
Individual giving	1,245,630	1,570,656	332,549	**3,148,835**	217,184	**3,366,019**
Corporates, major donors and trusts	16,780	438,450	103,219	**558,449**	50,782	**609,231**
Legacy	28,259	-	-	**28,259**	-	**28,259**
Community fundraising	-	28,413	12,406	**40,819**	10,135	**50,954**
Retail costs	10,849	326,422	182,912	**520,183**	10,201	**530,384**
Total	**1,301,518**	**2,363,941**	**631,086**	**4,296,545**	**288,302**	**4,584,847**

	Campaign costs Stg£	Staff costs Stg£	Occupancy & other direct costs Stg£	Total direct costs Stg£	Support costs* Stg£	2023 Group Total Stg£
Individual giving	1,075,563	1,244,157	282,766	2,602,486	260,393	2,862,879
Corporates, major donors and trusts	16,975	432,617	105,223	554,815	52,547	607,362
Legacy	9,390	-	-	9,390	-	9,390
Community fundraising	-	82,823	23,447	106,270	6,460	112,730
Retail costs	8,082	258,597	143,401	410,080	7,377	417,457
Total	1,110,010	2,018,194	554,837	3,683,041	326,777	4,009,818

*see note 6

5. Governance costs

	Direct Stg£	**Support costs* Stg£**	**2024 Group Total Stg£**	Direct Stg£	Support costs* Stg£	2023 Group Total Stg£
Staff costs	-	57,503	**57,503**	-	52,022	52,022
Legal and professional fees	19,264	1,563	**20,827**	21,891	648	22,539
Office and other costs	9,364	15,170	**24,534**	14,336	33,261	47,597
Total	**28,628**	**74,236**	**102,864**	36,227	85,931	122,158

*see note 6

6. Support costs

Where support costs are attributable to a particular activity they are allocated directly to it. 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 that each activity absorbs. The allocation of the main types of support costs is detailed below.

	Overseas programmes Stg£	**Policy, Advocacy & Campaigning Stg£**	**Governance Stg£**	**Fundraising Stg£**	**2024 Group Total Stg£**
Administration and finance	289,020	134,604	74,236	246,774	**744,634**
Other support costs	187,172	68,528	-	41,528	**297,228**
Total support costs	**476,192**	**203,132**	**74,236**	**288,302**	**1,041,862**

	Overseas programmes Stg£	Policy, Advocacy & Campaigning Stg£	Governance Stg£	Fundraising Stg£	2023 Group Total Stg£
Administration and finance	210,119	154,114	85,931	282,542	732,706
Other support costs	186,256	80,639	-	44,235	311,130
Total support costs	396,375	234,753	85,931	326,777	1,043,836

7. Other information

	2024 Stg£	2023 Stg£
Net expenditure for the year is after charging the following items:		
Depreciation of tangible fixed assets (note 9)	**57,081**	50,067
Auditor's remuneration (including expenses)	**24,562**	26,440
Direct reimbursement of expenses to Trustees	**847**	1,230
Payments under operating leases for premises	**228,133**	228,133

8. Staff

(a) Numbers and costs

The aggregate payroll costs of employees were as follows:

	2024 Group Stg£	2023 Group Stg£
Wages and salaries	**2,728,428**	2,294,703
Temporary agency staff costs	**197,883**	-
Social welfare costs	**275,778**	233,020
Other pension costs	**185,404**	175,150
	3,387,493	2,702,873

Other pension costs include employer contributions to individual staff member pension schemes of £152,986 (2023: £134,891) as well as the cost of insurance policies that provide benefits in the event of the death or ongoing incapacity of staff members totalling £32,418 in 2024 (2023: £40,259).

Remuneration, including pension contributions, paid to the key management of Concern (UK) (the executive management team as detailed on page 45 of the annual report) amounted to £506,074 in 2024 (2023: £458,102).

The average number of employees during the year analysed by function was as follows:

	2024 No.	2023 No.
Management	**7**	6
Development	**7**	5
Marketing and fundraising	**54**	42
Administration	**5**	8
	73	61

(b) Salary range

The number of employees whose remuneration amounted to over £60,000 in the year was as follows:

	2024 No. employees	2023 No. employees
£60,001 to £70,000	**3**	1
£70,001 to £80,000	**1**	1
£80,001 to £90,000	**1**	2

Remuneration includes salaries but excludes employer pension scheme contributions. Contributions to defined contribution schemes amounted to 7.5% of salary in 2024 (2023: 7.5%). No contributions were made to defined benefit schemes for employees.

Concern (UK) has a remuneration policy that has been agreed by the Board. This policy states that the Charity seeks to be competitive within each market in which it operates As a principle this means that Concern (UK) has pitched its salaries at the median of the market place. A salary grading structure is in place and has been approved by the Board.

(c) Remuneration of Board members

None of the Trustees of Concern (UK) received remuneration for their services. Total costs of £2,426 (2023: £4,243) were incurred by the Trustees in travelling to and attending meetings of the Board in 2024 or training of which £847 (2023: £1,230) was paid directly to one trustee (2023: 6), while £1,579 (2023: £3,013) was paid to third parties by Concern (UK).

Concern (UK) has a programme in place whereby the Trustees periodically visit a Concern Worldwide country of operation in order to ensure that they are familiar with Concern's work on the ground. The costs of these visits (which comprise medicals, visas, economy flights and basic accommodation) are generally borne by the Charity and there were no such costs incurred in 2024 (2023: £4,464).

9. Tangible assets

	Leasehold premises Stg£	Furniture & equipment Stg£	Computer equipment Stg£	Total Stg£
Group tangible assets				
Cost				
At beginning of year	356,018	357,456	69,523	782,997
Additions in year	56,047	66,724	-	122,771
Disposals	-	(176,256)	(43,059)	(219,315)
At end of year	**412,065**	**247,924**	**26,464**	**686,453**
Depreciation				
At beginning of year	206,158	262,145	61,242	529,545
Charge for year	12,362	38,682	6,037	57,081
Disposals	-	(176,256)	(43,059)	(219,315)
At end of year	**218,520**	**124,571**	**24,220**	**367,311**
Net book value				
At 31 December 2024	**193,545**	**123,353**	**2,244**	**319,142**
At 31 December 2023	149,860	95,311	8,281	253,452
Charity tangible assets				
Cost				
At beginning of year	356,018	284,752	69,522	710,292
Additions in year	56,047	6,995	-	63,042
Disposals	-	(176,257)	(43,058)	(219,315)
At end of year	**412,065**	**115,490**	**26,464**	**554,019**
Depreciation				
At beginning of year	206,158	242,662	61,242	510,062
Charge for year	12,362	25,550	6,037	43,949
Disposals	-	(176,256)	(43,058)	(219,315)
At end of year	**218,520**	**91,956**	**24,220**	**334,696**
Net book value				
At 31 December 2024	**193,545**	**23,534**	**2,244**	**219,323**
At 31 December 2023	149,860	42,090	8,280	200,230

10. Debtors and prepayments

	Group 2024 Stg£	Group 2023 Stg£	Charity 2024 Stg£	Charity 2023 Stg£
Amounts due from governments and other co-funders	**7,867,025**	8,744,149	**7,867,025**	8,744,149
Gift Aid receivable	**618,725**	850,141	**599,747**	840,081
Accrued income	**10,092**	38,301	**4,037**	35,860
Sundry debtors	**146,389**	106,915	**138,362**	100,496
Prepayments	**48,124**	68,194	**38,431**	58,299
Amount owed from subsidiary undertaking	**-**	-	**623,928**	567,162
	8,690,355	9,807,700	**9,271,530**	10,346,047

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

11. Cash at bank and in hand

	Group 2024 Stg£	Group 2023 Stg£	Charity 2024 Stg£	Charity 2023 Stg£
Funds held in UK banks	**17,960,610**	11,207,811	**17,448,387**	10,683,083

12. Creditors: amounts falling due within one year

		Group 2024 Stg£	Group 2023 Stg£	Charity 2024 Stg£	Charity 2023 Stg£
Trade creditors		**500,595**	623,981	**486,315**	617,133
Amounts advanced by governments and other co-funders	(i)	**3,938,507**	2,871,760	**3,938,507**	2,871,760
Accruals		**2,761,736**	2,907,516	**2,742,426**	2,883,658
Amount owed to parent company	(ii)	**16,220,769**	8,776,585	**16,220,769**	8,776,585
Sundry creditors		**23,902**	24,144	**36,712**	24,034
		23,445,509	15,203,986	**23,424,729**	15,173,170

(i) Balances with co-funders comprises amounts received from donors that do not yet meet the criteria for recognition of income.

(ii) The amounts owed to the parent company comprise of operational expenses paid on behalf of Concern (UK) by the parent company and is repayable on demand.

13. Activities of consolidated subsidiary – Concern (NI)

Activities of consolidated Concern (NI)

	2024 Stg£	2023 Stg£
Income	**738,684**	715,112
Expenditure	**(737,384)**	(714,409)
Net income	**1,300**	703
Assets	**666,446**	611,319
Liabilities	**(656,359)**	(602,532)
Net assets	**10,087**	8,787

14. Movement in receivables and advances from governments and other co-funders

	Opening Balance 2024 Stg£	Movement during the year Stg£	Closing Balance 2024 Stg£
Amounts due from governments and other co-funders (note 10)	8,744,149	(877,124)	**7,867,025**
Amounts advanced by governments and other co-funders (note 12)	(2,871,760)	(1,066,747)	**(3,938,507)**
	5,872,389	(1,943,871)	**3,928,518**
Analysis of movement:			
Cash received during the year			**(31,712,386)**
Income earned during the year			**29,768,515**
			(1,943,871)

15. Analysis of changes in net debt

	At 1 Jan 2024	Cash flows	At 31 Dec 2024
Cash and cash equivalents			
Cash	11,207,811	6,752,799	**17,960,610**
Total	11,207,811	6,752,799	**17,960,610**

16. Group and Charity funds

(a) Reconciliation of funds

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total 2024 Stg£	Total 2023 Stg£
Group				
Total funds at beginning of year	**3,158,710**	**2,906,267**	**6,064,977**	9,391,247
Net movement in funds for the year	**(2,065,233)**	**(475,146)**	**(2,540,379)**	(3,326,270)
Total funds at end of year	**1,093,477**	**2,431,121**	**3,524,598**	6,064,977
Charity				
Total funds at beginning of year	**3,158,710**	**2,897,480**	**6,056,190**	9,383,163
Net movement in funds for the year	**(2,065,233)**	**(476,446)**	**(2,541,679)**	(3,326,973)
Total funds at end of year	**1,093,477**	**2,421,034**	**3,514,511**	6,056,190

16. Group and Charity funds (cont.)

(b) Group movements in funds

		Opening balance 1 January 2024 Stg£	Income Stg£	Expenditure Stg£	Transfers Stg£	Closing balance 31 December 2024 Stg£
Restricted funds						
Afghanistan		-	1,243,508	(1,243,508)	-	-
Bangladesh		56,347	1,836,393	(1,889,053)	(3,687)	-
Burkina Faso		-	303,003	(303,003)	-	-
Burundi – Rwanda		50,013	116,349	(94,516)	(13)	71,833
Democratic Republic of Congo		68,233	5,989,431	(6,057,664)	-	-
Central African Republic		-	8,834	(8,834)	-	-
Chad		-	218,452	(207,347)	-	11,105
Ethiopia		240,000	825,335	(894,376)	-	170,959
Gaza		-	506,149	(114,894)	-	391,255
Haiti		-	1,068	-	-	1,068
Syria - Iraq		-	5,955	(5,955)	-	-
Kenya		100,304	287,370	(294,078)	-	93,596
Lebanon		-	2,014,181	(1,999,482)	(5,682)	9,017
Liberia		-	14,259	(14,259)	-	-
Malawi		-	76,071	(76,071)	-	-
Niger		-	919,655	(919,655)	-	-
Pakistan		389,382	5,537,938	(5,928,073)	753	-
Republic of Sudan		50	1,397,594	(1,397,594)	(50)	-
Sierra Leone		-	1,968,995	(1,968,995)	-	-
Somalia		67,787	3,199,103	(3,261,299)	(5,591)	-
South Sudan		-	1,734,812	(1,680,064)	-	54,748
Türkiye		970,497	96,258	(1,122,050)	55,295	-
Ukraine		1,216,097	321,219	(1,312,170)	64,750	289,896
HQ Projects		-	2,035,343	(2,000,001)	(35,342)	-
Total restricted funds	**(i)**	**3,158,710**	**30,657,275**	**(32,792,941)**	**70,433**	**1,093,477**
Unrestricted funds						
General funds	(ii)	1,015,761	5,825,103	(6,229,816)	(206,858)	404,190
Designated funds:						
Tangible asset fund	(iii)	331,262	-	-	18,891	350,153
Programme continuity fund	(iv)	1,559,244	-	-	117,534	1,676,778
Total unrestricted funds		**2,906,267**	**5,825,103**	**(6,229,816)**	**(70,433)**	**2,431,121**
Total funds		**6,064,977**	**36,482,378**	**(39,022,757)**	**-**	**3,524,598**

16. Group and Charity funds (cont.)

(b) Group movements in funds (continued)

The above funds carried forward at 31 December 2024 represent:

(i) Income from appeals and donations which were not yet applied in the countries to which the appeals and donations related.

(ii) Funds for use at the discretion of the Board to expand the activities of Concern (UK).

(iii) The net book amounts already invested in or contractually committed to tangible fixed assets for use by Concern (UK).

(iv) The net amount that the Trustees have agreed to be set aside to ensure that the organisation can protect its ongoing programme of work from unexpected variances in income.

(v) Analysis of net assets between funds:

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total Funds Stg£
Group			
Funds balances at 31 December 2024 are represented by:			
Tangible fixed assets	-	319,142	319,142
Current assets	1,093,477	25,557,488	26,650,965
Current liabilities	-	(23,445,509)	(23,445,509)
	1,093,477	**2,431,121**	**3,524,598**
Charity			
Funds balances at 31 December 2024 are represented by:			
Tangible fixed assets	-	219,323	219,323
Current assets	1,093,477	25,626,440	26,719,917
Current liabilities	-	(23,424,729)	(23,424,729)
	1,093,477	**2,421,034**	**3,514,511**

17. Pensions

The Charity contributes to individual pension schemes for eligible staff. The total pension contributions charged to the statement of financial activities amounted to £152,986 (2023: £134,891). An accrual of £30,189 (2023: £24,907) in respect of pension costs is included in creditors at 31 December 2024.

18. Related party disclosure

In order to achieve its mission, Concern (UK) supports the overseas programmes of Concern Worldwide. During 2024, Concern (UK) provided total funds of £32,792,941 (2023: £22,697,179) to Concern Worldwide for those programmes (see Appendix 1 for details).

During 2024, Concern Worldwide awarded Concern (UK) a grant of £876,000 (2023: £533,000) to fund elements of its UK-based activities. This amount is reflected in income from donations and legacies (note 2) and is included in the net amount owed to the parent company at year end (note 12).

The Charity is a member of the Disasters Emergency Committee (DEC) and in the year paid a subscription of £30,000 (2023: £30,000). Concern (UK)'s Executive Director is a trustee of the DEC. Concern (UK)'s income for the year (note 2) includes £1,179,370 (2023: £4,796,030) from DEC appeals. Of this amount, £911,258 (2023: £4,650,713) was outstanding at year end and is included in amounts due from governments and other co-funders (note 10).

19. Commitments and contingencies

(a) The 2025 Annual Plan, as approved by the trustees, allows for overseas expenditure in 2025 of £24,332,809 (2024: £22,017,639). Any increases over this amount requires the approval of the Board of Trustees. Concern (UK) is also committed to assisting certain overseas projects for periods in excess of one year.

(b) The total future minimum lease payments under non-cancellable operating leases in respect of premises for use by the Charity:

	2024 Stg£	2023 Stg£
Total payments due within:		
– one year	**177,486**	194,161
– two to five years	**338,963**	463,772
– more than five years	**537**	641
	516,986	658,574

c) During 2024, Concern (UK) was the lead agency in four consortia of non-governmental organisations (2023: 3) that were awarded grants and contracts from institutional co-funders to fund programme activities. The total value of these grants and contracts is £63,973,930 (2023: £63,673,930). Of this amount, £23,267,471 is expected to be spent by Concern (UK) (2023: £23,818,827) and the balance will be utilised by the other consortia members. In 2024, expenditure of these grants and contracts totalled £23,837,817 (2023: £658,808). Of this amount, £10,760,125 (2023: £470,463) was utilised by Concern (UK) and the remainder was utilised by the other consortia members.

As Concern (UK) signed the agreements and contracts with the institutional co-funders, it has obligations in relation to monitoring and reporting the full expenditure of these grants, and these obligations remain until the projects have been fully concluded. Concern (UK) may also have liability 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 Concern (UK) is jointly and severally liable), because the likelihood of them materialising is believed to be remote.

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

	Opening Balance Stg£'000	Funds received during the year Stg£'000	Funds transferred to the consortia members Stg£'000	Closing Balance Stg£'000
Funds relating to consortia members	**2,556**	**21,043**	**(21,174)**	**2,425**

20. Accounting estimates and judgements

In preparing the consolidated financial statements, the Trustees are required to make estimates, judgements and assumptions. The most important areas where the judgements affect the financial statements and could impact the results of reported operations are listed below.

Income recognition

In applying the income recognition principles of the Charities SORP at contract inception, where contract terms are less formal, Management are occasionally required to apply judgement to ascertain whether a contract is performance or non-performance based. Furthermore, unless inappropriate to do so based on the terms, Management typically uses incurred expenditure as means to measure contract progress. In doing this a qualitative assessment of the status of a project is made in addition to the quantitative analysis prior to income recognition. Management monitors the pattern of income recognition at a donor contract level and assesses the impact of contract modifications on an ongoing basis in order to ensure the pattern of income recognition is in line with the accounting policy.

Cost allocation

Support costs (note 6), 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.

21. Post balance sheet events

There have been no post balance sheet events that would require adjustment to or disclosure in these financial statements.

22. Approval of financial statements

These financial statements were approved by the Board on 30 April 2025.

Appendix

(not forming part of the financial statements)

Expenditure on charitable activities by country

In order to achieve its mission, Concern (UK) supports the overseas programmes of Concern Worldwide. During 2024 Concern (UK) funded Concern Worldwide operations in the following countries:

	2024 Stg£	2023 Stg£
Afghanistan	**1,395,516**	1,333,295
Bangladesh	**1,982,941**	208,022
Burkina Faso	**441,968**	296,951
Burundi – Rwanda	**142,369**	174,272
Democratic Republic of Congo	**6,102,582**	1,498,907
Central African Republic	**144,786**	299,687
Ethiopia	**1,028,753**	1,235,058
Gaza	**114,892**	-
Haiti	**-**	96,886
India	**5,328**	-
Syria – Iraq	**5,955**	119,304
Kenya	**294,078**	560,713
Lebanon	**2,044,030**	102,387
Liberia	**33,126**	190
Malawi	**101,557**	14,788
Niger	**1,029,050**	410,287
Nepal	**-**	2
Pakistan	**5,943,109**	3,376,104
Republic of Sudan	**1,479,952**	257,429
Sierra Leone	**2,106,332**	193,869
Somalia	**3,463,501**	3,532,868
South Sudan	**1,805,361**	833,883
Chad	**212,169**	328,966
Türkiye	**1,122,050**	3,248,733
Ukraine	**1,312,170**	4,513,794
Yemen	**481,366**	60,784
Total direct overseas programme costs	**32,792,941**	22,697,179
Support costs	**476,192**	396,375
Total overseas programme costs	**33,269,133**	23,093,554
Policy, Advocacy and Campaigning (UK)	**1,065,913**	976,603
Governance	**102,864**	122,158
Total charitable expenditure	**34,437,910**	24,192,315

Thank you for your support

We would not have been able to carry out our work in 2024 without the generous support of many individuals, institutions, organisations, trusts and foundations, some of whom are listed below.

A sincere thank you to our community groups and volunteers for their hard work and everyone who donates on a regular basis, giving us the confidence to plan ahead. We are also very grateful to individuals who have thoughtfully left us a legacy.

Catholic Relief Services

Comic Relief

Concern Philanthropic Circle Members

Disasters Emergency Committee

EA Foundation

Guernsey Overseas Aid

innocent foundation

JCDecaux Ireland

Klaus and Gertrud Conrad Foundation

Milton Damerel Trust

Norwegian Refugee Council

One Foundation

READ Foundation

Sahel Regional Fund

Start Network

The Religious Society of Friends (Quakers)

UN International Organisation for Migration

UK government (Foreign and Commonwealth Development Office)

Whole Planet Foundation

Samiya* fled her home in West Darfur, Sudan after it was attacked in 2023, and eventually made her way to a refugee camp in neighbouring Chad. Her one-year-old son Faheem* was screened at a Concern-supported health centre and diagnosed with severe acute malnutriton.

Photo: Kieran McConville/Concern Worldwide

CONCERN worldwide

ENDING EXTREME POVERTY WHATEVER IT TAKES

London
The Foundry
17 Oval Way
London
SE11 5RR
0800 032 4001
enquiries.info@concern.net

Belfast
47 Frederick Street
Belfast
BT1 2LW
028 9033 1100
enquiries.info@concern.net

www.concern.org.uk

Concern Worldwide (UK) registered charity numbers 1092236 (England and Wales) and SC038107 (Scotland). A charitable company limited by guarantee, registered in England and Wales under company number 4323646.

CONCERN WORLDWIDE (UK)

England & Wales - Charity number 1092236

Accounts

Concern Worldwide (UK) Annual Report and Accounts 2023

CONCERN worldwide

ENDING EXTREME POVERTY WHATEVER IT TAKES

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Appendix 85

Extreme geographies. Extreme climate challenges. Extreme crises. Nothing will stop Concern fighting extreme poverty.

Left: Darine* and Concern staff member Hatice Firat at a temporary displacement camp set up to provide emergency accommodation for people made homeless after the February 2023 earthquakes in Türkiye.
Photo: Gavin Douglas/Concern Worldwide

Cover: 29-year-old Ramya's* home was destroyed in the February 2023 earthquakes in Syria. She now lives with her family in a temporary shelter in a displacement camp. Ramya was supported by Concern and our partners with emergency cash assistance.
Photo: Ali Haj Suleiman/DEC

* Name changed to protect the identity of the individual.

About us

Our identity

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 the resilience of the communities with which we work, respond to emergency situations, and seek to address the root causes of poverty through our advocacy work.

Concern Worldwide (UK) ('Concern (UK)') supports the overseas programmes of Concern Worldwide. Whilst we do not implement our own programmes, we contribute to their success by working closely with colleagues across the organisation and by funding programmes. We are only able to do this thanks to the generosity of a wide range of donors and supporters for which we are very grateful.

Right: Koshi Ali harvests maize from a 25-acre plot of land in Makere village in Kenya's Tana River County, after Concern provided an irrigation pump and seeds for the community.
Photo: Lisa Murray/Kerry Group/Concern Worldwide

A message from the Chair of Trustees

Firstly, I would like to say what an honour it is to step into the role of Chair of the Board of Trustees of Concern Worldwide (UK). Coming from Co Clare in south-west Ireland, I have long been familiar with Concern, and have immense personal respect for its strong track record of working alongside communities in some of the most difficult and fragile places of the world.

In the past 12 months, the number of people in need of humanitarian support has continued to increase and is expected to reach almost 300 million globally in 2024. Extreme poverty, acute food insecurity and forced displacement due to conflict and the impacts of climate change are severely compromising the futures of millions of people every day.

Organisations like Concern are a reminder that many people around the world live in difficult circumstances and that we all share a responsibility to do something to help. Everyone has a right to a decent standard of living and the opportunities essential to a healthy, successful life.

While we rightly focus on those who are still living in unimaginably challenging conditions, it is also important to remember that millions of people have been supported by Concern in 2023 to lift themselves out of poverty and recover from crises.

It is a source of pride and great satisfaction to know that the generous support of people in the UK has enabled us to do so much – increasing children's access to education and improved health and nutrition services; working with communities to build sustainable livelihoods as a pathway out of extreme poverty; combatting the effects of climate change and building community resilience; and tackling gender inequalities – in some of the hardest to reach and most fragile places on the planet. Furthermore, the UK public's response to our DEC Türkiye-Syria Earthquake Appeal and our Sudan Emergency Appeal has meant that Concern Worldwide has been able to act quickly to save lives and rebuild livelihoods.

As a trustee of Concern (UK) for the past seven years, I and my fellow trustees want to use our collective energy and ability to support the senior management team in their dedication to achieving our ambitious organisational goals in response to rising poverty and humanitarian needs.

We are fortunate to have such a breadth of life experience, professional expertise and diversity represented on the board, and appointed five new trustees in 2023. We are also very grateful to Mark Devlin, who recently stepped down as Chair, for his dedication to the work of the board and its committees.

I would also like to recognise the excellent work of Danny Harvey, our UK Executive Director, as she moves to take up an exciting new role as Head of Technical Assistance for the global organisation. Over the past four years, she has provided caring and committed leadership to the organisation and her clear vision on core issues of equality, diversity and inclusion has shone through. It is great that her experience will be retained within the global organisation. The search for her successor is underway and we look forward to welcoming a new Executive Director in the coming months.

To all our partners and supporters reading this report, thank you for your continued support and commitment to our work. After all, we really could not do this without you.

Bernadette Sexton
Chair

A message from the outgoing Executive Director

Looking back, 2023 was a challenging year for the communities we work alongside and our colleagues and partners around the world. We responded to large humanitarian crises – in Türkiye and Syria, in the aftermath of devastating earthquakes, and in Sudan, where the outbreak of conflict forced more than 10 million people from their homes, the largest displacement crisis in the world. Perhaps less newsworthy, but equally troubling are the continued high levels of food insecurity in places like the Democratic Republic of Congo and countries across East Africa, where over 51.5 million people are food insecure.

In the face of these challenges, we draw on the knowledge, experience and resources of our staff and partners and decide how best we can support efforts to save lives, ensure people have shelter, food and water and restore livelihoods and services.

In September, I visited our work in Ukraine in the far east of the country on the border with Russia. I met women and children for whom the conflict is part of their day-to-day lives but who, with support from Concern and our incredible Ukrainian partners, continue to rebuild their livelihoods and homes and ensure their children can access a good education. Most impressive was our work with psychologists and teachers to provide counselling and support for children and adults, helping them cope with trauma and their changed situations.

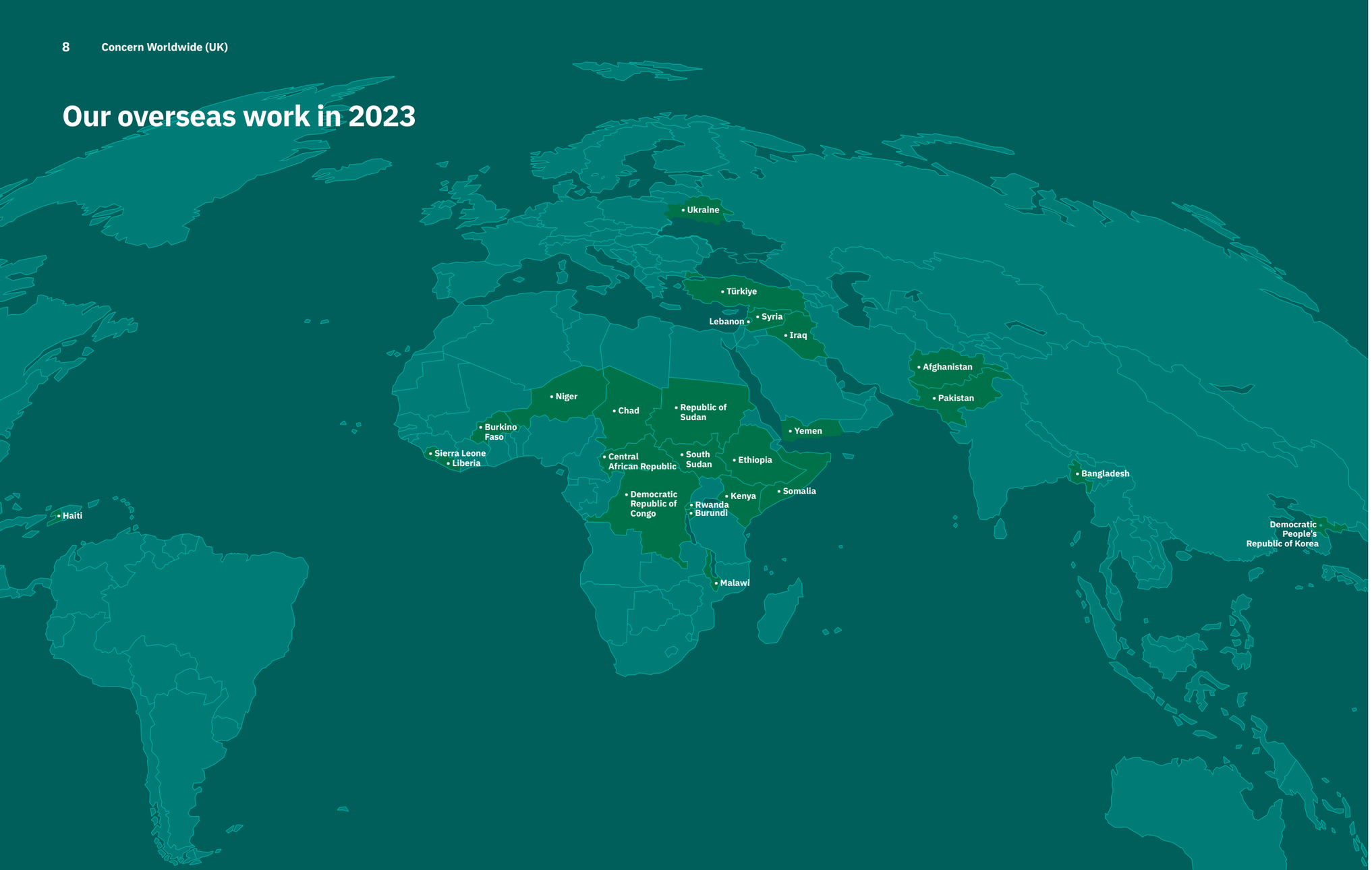
The intersection of poverty, disaster and climate change is becoming ever more apparent. We work with and support communities from Kenya to Bangladesh who are already putting their own solutions in place to protect their farms, water sources and livelihoods and adapt to a changing climate. However, we also invest in advocacy. This year at the COP28 climate conference in Dubai, we ensured that the voices of our teams in Kenya, Pakistan and Haiti were heard at the event. We then amplified their call to global leaders to ensure that efforts to mitigate and adapt to climate change in some of the world's poorest countries, which are hardest hit, are sufficiently and equitably funded. In the background, at Concern (UK), we are also working to reduce our own carbon footprint and were proud to publish our first Carbon Reduction Action Plan in 2023.

Of course, none of this would be possible without the support of the public across the UK and our donors and partners. We also have a wonderful team of staff and continue to invest in our Equality, Diversity and Inclusion (EDI) Action Plan. An external review of the plan showed that it is delivering progress, staff are more confident to discuss EDI issues openly and this is a good base to build on. Likewise, our mid-term review of our strategy indicated solid progress, but also led us to prioritise our efforts for the second part of the strategy, essentially to double down and grow the funding available for our country programmes.

I will move on from the Executive Director role in 2024, but remaining with this wonderful organisation and making every effort to ensure our programmes deliver the greatest impact in the challenging environments in which we work. I want to take this opportunity to thank the UK team and trustees, past and present, for all their hard work, energy and enthusiasm and for making such a positive change in our challenging world.

Danny Harvey
Outgoing Executive Director

Our overseas work in 2023



26 countries

More than 30 million people reached

66 emergency responses

In 2023, Concern worked in 26 of the world's poorest and most vulnerable countries to tackle extreme poverty:

Afghanistan
Bangladesh
Burkina Faso
Burundi
Central African Republic
Chad
Democratic People's Republic of Korea
Democratic Republic of Congo
Ethiopia
Haiti
Iraq
Kenya
Lebanon
Liberia
Malawi
Niger
Pakistan
Republic of Sudan
Rwanda
Sierra Leone
Somalia
South Sudan
Syria
Türkiye
Ukraine
Yemen

Emergencies

In 2023, we responded to 66 emergencies in 20 countries, reaching 5.5 million people directly and almost 10 million indirectly.

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

Objectives and activities

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

Our main objectives are to:

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

Some examples of our achievements and performance in 2023 are set out below.

The conflict in **Ukraine** continues to impact food security, livelihoods, shelter, protection and other basic needs of the population. UN OCHA reports that the conflict left at least 14.6 million people in need of humanitarian assistance in 2023. During the year, we continued to work with our partners to operate the Joint Emergency Response in Ukraine (JERU), expanding our programming in the north, east and south of the country to reach some of the most vulnerable communities residing in frontline regions and areas with international borders to Russia. Our emergency response reached over 144,000 people and is predominately delivered by providing cash assistance for families to meet their immediate needs. However, where markets or financial systems are not functional, or where the cost of items is extremely inflated, we directly supply food and hygiene items. To help people withstand the harsh weather, we provide winter assistance in the form of cash to help cover utility costs for those in remote and rural areas. Integrated with this, specific assistance was provided for 16,500 traumatised adults and children through community-based psychosocial support, one-to-one structured counselling and referrals for more specialised care when needed.

Left: Darine* and her daughter collect clean water from a water tank installed by Concern in a temporary displacement camp in Türkiye after they were made homeless in the February 2023 earthquakes.
Photo: Gavin Douglas/Concern Worldwide

On 6 February 2023, a series of devastating earthquakes struck **Türkiye**, taking the lives of over 50,000 people, injuring more than 100,000, displacing three million and directly affecting an estimated 9.1 million people across Türkiye and north-west Syria. More than half a million buildings were significantly damaged. A state of emergency was called in 10 provinces. Concern's response was swift. We provided assistance to just under 25,000 people, working directly with and through partner organisations in Türkiye and through partners in north-west Syria. We distributed food vouchers to vulnerable households in some of the worst-hit areas for use in supermarkets, and we ensured that people had access to essential water, sanitation and hygiene services and materials by installing water tanks, toilets and providing hygiene supplies. We also provided more than 65,000 people with sleeping mats, tarpaulins, kitchen sets, blankets and solar lamps.

In the **Republic of Sudan**, the power struggle between the Sudanese Armed Forces (SAF) and the Rapid Support Forces (RSF) escalated in April 2023. The conflict dramatically increased humanitarian needs in the already fragile country. According to UN OCHA, more than 10 million people have fled their homes, taking refuge inside and outside the country and leaving Sudan with the highest number of displaced people globally. Due to the conflict, key staff relocated from Khartoum to Port Sudan and our programmes were redesigned to respond to the emergency. Despite these significant challenges, we reached 346,377 people in West Darfur, West and South Kordofan and the Red Sea state, providing life-saving health, nutrition, food security and water and sanitation services. Among key activities, we resumed support to the 73 health facilities in West Darfur and Kordofan where over 5,200 children under five years old were treated for severe acute malnutrition. Expanding our operation in Red Sea state helped to strengthen the government-run health facilities in Sawakin and Port Sudan localities through capacity building, coaching and mentoring and improvements to water, sanitation and hygiene activities. This included mounting a cholera response to rising cases in Sawakin.

An estimated 500,000 Sudanese people fled to **Chad** seeking safety. The sudden influx of displaced people has exacerbated the declared food emergency in the east of the country, where the majority of refugees have settled. In Sila Province, we assisted more than 7,300 refugees and returnees in crowded camps. This included the distribution of essential household items such as jerry cans and cooking sets, together with hygiene and sanitation items. We also supplied materials and equipment for shelter construction and prepared for the drilling of boreholes to provide safe

water. We ran public health campaigns around good water, sanitation and hygiene practices and used mobile clinics to provide medical services.

Burkina Faso has suffered frequent spikes in conflict, with fighting and attacks by radical armed groups against the government army. This has an impact on the security of many villages, leading to massive population displacement. Our emergency programmes in the centre-east region of the country aim to respond to the urgent humanitarian needs of both displaced and host households. In the communes of Koupela and Pouytenga, we supported access to quality health and nutrition services for over 122,000 vulnerable people. Local health centres where we provide training as well as medical and technical equipment have treated children suffering from malnutrition quickly and effectively. Increased levels of food insecurity arising from population displacement were addressed through a food security and livelihoods programme reaching over 11,000 people. Cash transfers and food distributions have helped meet immediate basic needs and we started livelihoods activities to give households the ability to earn a sustainable income.

Lebanon struggled with a deepening economic and financial crisis alongside weak governance, intensifying tensions and security incidents, and the evolving crisis in the Middle East in 2023. The country continues to host the largest number of refugees in the world per capita and over half of the population relies on humanitarian aid. The economic crisis increased pressure on the housing situation for both host and refugee populations, causing an increase in rent, evictions and people seeking shelter in sub-standard conditions. Through our shelter programme in northern Lebanon we identified and addressed the critical needs of extremely vulnerable communities. This included rehabilitating unoccupied shelters and emergency temporary shelters, improving living conditions for 257 families, as well as the provision of cash-for-rent assistance to 840 households at risk of eviction. In preparation for the harsh winter, we assessed the condition of over 9,000 tents housing 39,700 individuals living in informal settlements, evaluating them for repairs. While addressing the physical shelter needs in our areas of operation, we also conducted hygiene promotion activities in all locations to mitigate the risks of disease and carried out site improvements in sites prone to floods.

Right: 19-year-old Pasha* returned to his home village in the Sumy region of Ukraine without his parents and now single-handedly cares for his two younger sisters and brother. He received cash assistance from Concern and local JERU partners to purchase fuel for heating and to repair a water pump.
Photo: Mykhaylo Palinchak/Concern Worldwide

Spotlight: Türkiye and Syria

In the early hours of 6 February 2023, a 7.8 magnitude earthquake rocked southeast Türkiye and northern Syria, causing thousands of buildings to collapse, followed by a second deadly tremor.

The first earthquake struck while people were asleep in their beds. With no major earthquakes in the region for decades, and no warning signs, communities were unprepared. Severe aftershocks and the second earthquake led to further damage.

In Türkiye, hundreds of thousands of buildings were badly affected, leaving millions of people homeless in freezing winter conditions. Civilian infrastructure was severely damaged and hospitals and schools were among the buildings destroyed.

In Syria, the worst affected areas were rural towns and villages where people displaced by the conflict in the country had fled to, living in already precarious accommodation. The earthquakes only exacerbated the impact of the war, deepening the crisis for millions of people.

The immediate focus of Concern's relief efforts was to save lives and help people who were injured or had lost their homes by providing temporary shelter and winter kits. Our teams in Türkiye and partners in Syria immediately began distributing mattresses, blankets, cooking utensils and heaters, as well as materials to build temporary shelters. Other priorities were food, the provision of clean water, sanitation and hygiene essentials to prevent the spread of water-borne diseases such as cholera, and psychosocial support.

In the UK, Concern launched an emergency DEC Türkiye-Syria Earthquake Appeal, which raised almost £765,000, thanks to the generosity of supporters. As a DEC-member charity, we were also allocated £2.2 million of funding to help with the response.

Since the earthquakes struck, Concern has reached more than 375,000 people in the region with a wide range of vital support, including:

- Shelter support for more than 5,000 people
- 19,550 emergency food baskets
- Multi-purpose cash assistance to 12,569 families
- Psychosocial support to 14,654 people
- 117,725 hygiene kits
- Access to safe water for 25,079 people

'Many people lost everything'

29-year-old Ramya* survived the earthquakes but was left both physically and mentally scarred and with nowhere to live. Her family had previously moved to the northern Syrian town of Jindires to seek safety and protection after their village was bombed during the conflict.

The unfinished building they were living in withstood the initial tremor but the outer walls collapsed during the second shock, trapping Ramya, her two-year-old son and some other family members who were huddled around the fireplace to keep warm.

Although they managed to escape and made it to hospital, Ramya suffered burns to her legs and shoulders and her son sustained a broken hand.

"We were homeless, without belongings, without money, and with very terrified young children," Ramya recalled.

"I returned to the building site with my child and sat on the edge of the road. There were many people like me who had lost everything they had and did not know where to go. Then relief organisations came and began distributing aid."

Ramya now lives with her son and other family members in a temporary shelter in a displacement camp in Waddah.

Working with our partners in Syria, Concern supported Ramya and other families like hers with vouchers worth £120 to enable them to make the best choices to meet their families' needs, including purchasing a heater to make their accommodation more habitable and paying for medical treatment.

Right: Ramya* (29) was made homeless after devastating earthquakes in Syria and now lives with her son and other family members in a temporary shelter in a displacement camp in Waddah.
Photo: Ali Haj Suleiman/Disasters Emergency Committee

Livelihoods

In 2023, we improved the food security and livelihoods of 0.8 million people directly and 1.5 million indirectly.

People living in extreme poverty struggle to earn enough to ensure that their families have sufficient to eat, get adequate healthcare and an education. Our livelihood programmes aim to give people 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

Some examples of our achievements and performance in 2023 are set out below:

Burundi has experienced decades of political instability and conflict, including two civil wars which caused a deterioration in living standards and social cohesion from which the country is still recovering. The population is characterised by a high percentage of youth, with 65% under the age of 25. For the last three years, Concern has implemented a programme in three provinces of the country which aimed to help 1,500 young people build their livelihoods and strengthen relationships and solidarity among members of the community. The programme entered its final year in 2023 during which a group of 750 young people took part in technical training sessions and work placements, received start-up kits, developed their business plans and set up businesses. They also participated in Peace Clubs and organised communal events promoting social cohesion. A further 750 young men and women who had set up their businesses earlier in the programme continued to be monitored and supported with coaching. By the end of the programme, we had supported participants to establish 313 new businesses (183 collective and 130 individual) enabling the majority of them to earn an income. The final evaluation of the project showed that, as well as providing some financial security, one of the most significant impacts of the programme was the improved sense of self-worth felt by participants as well as a newly gained sense of pride, accomplishment and belonging that came from gaining the respect of the community for the services they provide.

Malawi continued to struggle with a series of inter-related shocks including recurring climate disasters and rapid inflation in 2023. The latter impacted the cost of fertiliser and other agricultural inputs which increased significantly throughout the year reducing food production among the rural poor. In a country where 80% of the population relies on agriculture to make their living, our livelihood programmes, which reached more than 352,000 people, focus on agriculture and food and nutrition security, while building the resilience of communities to the impacts of climate change. Across our agriculture programmes, we promoted resilient farming practices including crop diversification, planting early maturing varieties and implementing practices such as intercropping and ridging (building up the soil bed height). These practices collectively helped strengthen communities against climate-related shocks, particularly unpredictable rainfall patterns and dry spells. To boost community and household resilience and food security, we procured and distributed various materials for both catchment conservation and crop diversification activities. Watershed management committees were trained and provided with a set of tools to help community members build soil conservation and water harvesting systems.

During 2023, **Haiti** experienced a deterioration in its socio-economic situation and security environment. In Cité Soleil, where intense gang violence restricts the movement of people and blocks access to basic goods, notably food and water, our Manje Pi Byen project responded to the food security needs of 22,000 people. The project includes an economic recovery component that enabled 80 local vendors to increase their economic capacity. During the course of the year, we made five distributions of pre-loaded electronic coupons to 4,000 households who were linked to vendors in their respective neighbourhood. Individuals used the coupons to buy what they needed to meet their basic needs. The 80 vendors were supported with the necessary equipment and training on how to use the electronic transaction system as well as training on general business management and entrepreneurship. Results from monitoring surveys that looked at the levels of hunger reported in households and dietary diversity and frequency of eating reflected significant positive changes from the baseline. Vendors reported an increase in customers and products in stores, with a corresponding increase in sales. 90% made a profit, with profit rates ranging from 15 to 20%.

Above: Mwanaesha Haluwa Haji tends to a crop of maize on a community plot of land in Makere village in Kenya's Tana River County. The project aims to improve community resilience to climate change and transform livelihoods by providing smallholder farmers with access to markets, affordable finance, good quality seeds and climate-smart farming techniques.
Photo: Lisa Murray/Concern Worldwide

Concern started two livelihood development projects in 2023 reaching some of the most vulnerable communities in the Tahoua region of **Niger**. One is taking place in Bambeye and Kalfou communes where 17,500 people will be reached by a five-year programme that aims to build resilient food systems which prioritise food and nutritional security for people living in extreme poverty, while promoting the sustainable management of natural resources. Positive results have already been seen in the first year of the programme. Among other activities, in Kalfou, 2,000 households received Chakti millet seeds (an improved seed that is more resistant to climatic stress than local millet) and cowpea seeds which they planted from June to October 2023. Harvests were good, with an improved average yield of 0.61 tonnes per hectare for Chakti millet compared to 0.38 tonnes per hectare for local millet. For cowpea, the yield was 0.68 tonnes per hectare, compared with a local average of 0.34 tonnes per hectare. At a community level, we provided seven specialised production sites, each managed by 10 heads of households with cowpea, peanut, groundnut and sesame seeds. These sites have enabled programme participants to obtain enough seeds to cultivate a larger area and increase production. In addition to agricultural production, we also supported fodder production by

sowing six hectares to improve cattle feed for livestock farmers. In terms of climate change adaptation, micro-catchment areas called demi-lunes or half-moons were created on 119 hectares of degraded land to improve rainwater catchment and promote the growth of local plants and trees.

Despite facing significant challenges including restrictions on women participating in work and training, and prolonged programme suspensions, our livelihood programmes in **Afghanistan** provided employment and skills, improved food security and helped build economic stability for communities in three provinces in the northeast of the country. We continued to implement our programme to support the development and expansion of female-led agricultural businesses for 3,502 women across 283 businesses, including the delivery of training to both men and women on issues around gender equality and the organisation of four provincial trade fairs for women's agribusinesses. The women participating in the

Above: Minara Akter received hands-on tailoring training from Concern and now makes and sells shopping bags to earn a living for her family in Koyra, Bangladesh.
Photo: Mumit M/Concern Worldwide

programme which started in 2021 have now generated substantial savings in their self-help groups and have used these to invest further in their agribusinesses, to start additional personal income-generating activities such as tailoring, or to establish additional group businesses such as a recently established women's bakery in Kunduz Province. Many of the women are selling at the market for the first time, and incomes are reported to have increased more than tenfold since the programme commenced. Women participating in the programme report increased self-confidence, greater freedom in their daily lives and independence, reduced psychological stresses, and a more positive outlook on the future. A survey in June 2023 reported that 96% of women believe they can achieve their goals compared with 0% before the programme commenced.

Spotlight: Democratic Republic of Congo

The Democratic Republic of Congo has one of the largest populations in Africa, but it is also one of the most vulnerable. With nearly 73% of people living in extreme poverty, the country has experienced conflict and insecurity for more than 30 years, internally displacing over five million people. Concern has worked in DRC since 1994, providing long-term support including through our Graduation Programme.

The programme provides tailored packages of support to help people move themselves out of poverty and into sustainable livelihoods. A key outcome of the Graduation Programme is to build people's resilience to shocks and stresses that often make it difficult to break the cycle of poverty, such as illness or natural disasters.

In DRC, this work has been partly funded by the Concern Philanthropic Circle (CPC), a group of 15 generous supporters in Northern Ireland who contributed nearly £300,000 over three years to the project. Thanks to the support of the CPC, Concern has been able to meet people's urgent needs in sectors including livelihoods, gender equality and water, sanitation and hygiene (WASH) across 11 villages, serving a total of 23,202 individuals. The project concluded in 2023, and the CPC will now begin funding similar work in Ethiopia.

Building a better home

Jacqueline, a 59-year-old widow, took part in the programme. She received cash transfers and gardening supplies, such as seeds. She also attended training sessions on income generation. With the support of her son, Jacqueline began selling cassava and fish. In the course of a year, she reinvested her profits with each sale and is now building a better home for herself.

"With the profit from my business, I plan to purchase a tin roof for my house," she said. "From having nothing, I have been able to buy 16 sheets of tin, a strong door, and a bicycle. I continue to pursue my activities so that I can buy bricks and, if all goes well, by the dry season I hope to be able to finish my tin roof."

The Graduation Programme can help entire communities lift themselves out of extreme poverty in the long-term by addressing not only an individual's ability to generate an income, but also the institutional, social and cultural barriers that prevent people from thriving.

Above: 59-year-old Jacqueline Faila Mwenge used cash assistance, business training and seeds from Concern to start selling cassava and fish in her community. From the profits, she has bought metal sheets to renovate the roof of her house.
Photo: Concern Worldwide

Health and nutrition

In 2023, our health programmes reached almost 2.7 million people directly and 6.3 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 undernutrition 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 programmes is to contribute to the achievement of health and nutrition security for people living in extreme poverty.

Our main objectives are to:

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

Some examples of our achievements and performance in 2023 are set out below:

Since the rollout of Covid-19 vaccinations in **Sierra Leone** began in 2021, Concern has provided technical and logistical support to the Ministry of Health's (MOH) Expanded Programme for Immunisation (EPI) to help achieve a 70% global Covid-19 vaccination target, working in some of the most hard-to-reach communities. In November 2023, we concluded a year-long project called UNIVAC which supported both mobile and community health centres to target the most remote and marginalised groups in the country. As the EPI transitioned from emergency vaccinations to routine service delivery, Concern and EPI developed a hybrid approach to focus on communities at greater risk of exclusion from the Covid-19 vaccination and routine childhood immunisations. The UNIVAC project was implemented in all 16 districts of Sierra Leone using a health system strengthening approach in combination with service provision. We supported 16 mobile and 251 community health centre outreach vaccination teams to reach the most hard-to-reach and marginalised groups in the country. This strategy not only provided health benefits for households but it also had economic benefits, saving rural families the cost of travel to health centres. Between January and August 2023, 221,886 children from hard-to-reach and marginalised communities received childhood immunisations through the programme, a 29% increase from the same period in 2022. This will reduce the potential for large scale outbreaks as well as saving the lives of children now protected from preventable disease including Rotavirus, Diphtheria and Polio.

In **South Sudan**, 7.10 million people, about 56% of the population, are experiencing high levels of food insecurity due to a combination of economic decline, conflict and insecurity, climatic shocks and low agricultural productivity. Children in particular suffer in these circumstances with an estimated 1.6 million children aged six to 59 months at risk of acute malnutrition. In 2023, Concern supported nutrition services in 39 centres across all our programme locations, reaching a total of just under 131,000 people with both preventative and curative services. Strengthening malnutrition prevention approaches is a key aim and through community-based management of acute malnutrition (CMAM) we build community resilience by actively involving mothers and caregivers in screening and treating their own children to prevent them becoming severely malnourished. Other activities include running sessions about best feeding practices, the promotion of home gardening to diversify children's diets at household level, and the distribution of soap to prevent common childhood illnesses, such as diarrhoea. We established 170 mother groups and 154 father groups with a membership of more than 4,000 people who actively participate in sessions. In addition, more than 80,200 people took part in individual counselling and group sessions such as cooking demonstrations and horticultural training. We also provided seeds and farm tools to encourage participants to grow a variety of vegetables to diversify their family's diet.

Alongside these preventative measures, we provided curative services to children under five years old and pregnant and breastfeeding women suffering from severe and moderate acute malnutrition. More than 45,200 people, including over 29,000 children, enrolled on feeding programmes throughout the year. Despite facing significant challenges and obstacles in our programme areas, including extensive flooding, internal conflict, displacement and household food insecurity, all of which can compromise outcomes, our feeding programme recorded a recovery rate of over 80%.

Above: Houre brought her two-year-old daughter Fidawssou to a Concern-supported health centre in Gao Moussa Sabon Gari village, Niger. Healthcare staff at the clinic carry out screenings for malnutrition, provide emergency therapeutic food and give advice on good sanitation and hygiene to the 3,000 families who live there.
Photo: Darren Vaughan/Concern Worldwide

In 2023, our WASH programmes remained the focus of work in **Pakistan** benefiting over 670,000 extremely vulnerable people. In Sindh and Khyber Pakhtunkhwa provinces, where we work with communities still recovering from the catastrophic floods in 2022, we rehabilitated and installed over 300 hand pumps, water systems and wells at schools, health facilities and in villages to supply safe, clean water, and installed 135 solar powered systems to provide uninterrupted power for the supply of water and other uses. In terms of sanitation, we built almost 750 toilets for both individual households and institutions. In a commitment to privacy and inclusivity, we constructed separate toilets for both men and women, with adaptations made for people living with disabilities and children. We installed 21 permanent group handwashing stations in health centres and schools with accompanying health education information positioned in visible places. To promote good hygiene practices, we provided over 40,000 hygiene kits containing items such as soap, buckets and towels to households with a further 10,000 specially customised for children. We also carried out hygiene promotion sessions with close to 39,000 individuals focusing on health risks in the aftermath of floods, handwashing at critical times and personal hygiene.

In Cox's Bazar in **Bangladesh**, we continue to work with the highly marginalised Rohingya refugee population and the host community, providing comprehensive nutrition services to both treat and prevent malnutrition in children under five years old and pregnant and breastfeeding women. One of our projects focuses on fostering long-term changes in the knowledge and behaviour of almost 84,000 people on how to prevent childhood malnutrition, with an emphasis on the first 1,000 days of an infant's life (from conception to two years old). Both women and men take part in training sessions on the importance of good nutrition for infants, young children and pregnant and breastfeeding women, exclusive breastfeeding, the role of fathers before, during and after pregnancy and how they can support complementary feeding practices. Over 3,200 training sessions were held with 'lead mothers' who in turn shared their knowledge with other women. More than 30,000 women received training and over 27,500 men also took part in sessions.

Liberia has long suffered from food insecurity and chronic malnutrition, so a focus of our health work in the country is around nutrition interventions in six counties. We work in close collaboration with the Ministry of Health nutrition division, and in 2023, through our programme 'Working to Improve Nutrition at Scale', supported the training of 630 health workers on the integrated management of acute malnutrition – an important element of this was to ensure health workers were aware of the importance of prevention interventions and practices. Because micronutrient deficiencies are common with 13% of young children in Liberia lacking in Vitamin A, an essential vitamin that supports healthy immunity and eyesight, and more than half of all children under five lacking iron which can lead to anaemia, we ensured that more than 40,000 children aged six to 23 months received multiple micronutrients. We also provided a further 12,000 adolescent girls and more than 27,000 pregnant women with iron and folic acid supplements. In terms of treating children with malnutrition, throughout the year just over 4,700 children were admitted to out-patient therapeutic feeding programmes or in-patient stabilisation centres. The overall recovery rate across all the six counties was 84.6%.

Above: Mother-of-four Mary visits the Concern-supported Kayole Soweto health centre in Nairobi with her 11-month-old daughter Adina who is malnourished.
Photo: Shaloam Strooper/Concern Worldwide

Far left: Healthcare workers with two new delivery tables in the refurbished maternity ward at Bouyembé health facility in CAR.
Left: Midwife and birth attendant mentor Joséphine Yangazi with new weighing scales for newborns in the Concern-supported Bouyembé health facility in CAR.
Photos: Concern Worldwide

Spotlight: Central African Republic

In 2023, Concern completed a three-year project to improve access to health and nutrition services in the Central African Republic (CAR), directly impacting 2,676 pregnant and breastfeeding women.

CAR has experienced decades of violence and instability. It is estimated that one in every five people has been displaced, and more than half the population requires humanitarian assistance. Many families face severe hunger as a result of fleeing their homes and abandoning their livelihoods to escape the fighting. An estimated 400,000 people are acutely malnourished. Children are among the most at risk, with 40% experiencing chronic malnutrition.

Additionally, a lack of investment in the country's healthcare system has created a shortage of skilled medical and healthcare workers and safe facilities, placing the lives of many people at risk. CAR has one of the worst maternal mortality rates in the world and one of the lowest life expectancies at just 55 years of age.

The aim of our programme, funded by UK Aid Match, was to reduce levels of illness and mortality in rural communities in the Ombella M'Poko prefecture. This included improving access to prenatal care for pregnant women, combatting acute malnutrition in children under five, increasing levels of breastfeeding, strengthening water, sanitation and hygiene infrastructure and raising awareness around vaccination.

In line with these goals, Concern provided four healthcare facilities with the necessary resources and improved infrastructure to operate a range of health and nutrition services free of charge, as well as supporting healthcare staff with additional training.

Most women in CAR give birth at home, often due to the costs associated with visiting a healthcare facility. However, by the end of the project, 74% of women who participated in the programme had their child delivered by a healthcare worker. This demonstrates the effectiveness of Concern's work in raising parents' awareness, providing staff with adequate training and equipping healthcare facilities with the necessary resources for proper care.

Alongside that, we worked with local communities to strengthen the capacity of 60 traditional healers and community health volunteers to screen children and pregnant women for malnutrition and refer them to healthcare facilities for treatment. The free care and referral system supported by Concern gave parents the ability to follow the best treatment plan for their children.

Concern's work has also contributed to the reduction of disease in the region. This was demonstrated by the measles epidemic in 2021, which did not affect project areas due to the increased rates of immunisation in children.

'I see that it works and that motivates me'

Joséphine Yangazi has been a professional midwife for many years at Bouyembé health facility in the Central African Republic. When Concern's UK Aid Match-funded 'Improved Maternal and Child Health and Nutrition Levels for Vulnerable Rural Communities' project began at the clinic in 2020, Joséphine received further training to help improve the quality of her advice and healthcare skills, including her knowledge of the importance of exclusive breastfeeding, prevention of malnutrition and dietary diversification, and her expertise in delivering babies.

"When I advise mothers-to-be to come to the [health facility] and then I see that they actually come...and bring their children as well, that motivates me. I see that it works and that motivates me to continue working," said Joséphine.

As part of the project, Concern helped to rehabilitate the clinic, providing delivery tables, observation beds, medicines and material for examinations. These improvements have enabled Josephine to practice in good conditions, increase the availability of healthcare and contribute to encouraging pregnant women, who come for routine visits, to consider giving birth at the health facility rather than at home. Childbearing women, breastfeeding mothers and young children can also access medicines free of charge.

"The project has brought about a lot of changes because some mothers could not afford to get treatment for themselves or their children," said Josephine. "Then, with my advice, these women came here, where they get free care. For pregnant or breastfeeding women, there are specific medicines that Concern brings and it is free. They are very happy, and that changed my life".

Education

In 2023, our education programmes impacted 0.2 million people directly and almost 0.9 million people 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 children living in extreme poverty more opportunities in life and support their overall wellbeing.

Our main objectives are to:

- Increase school access
- Improve student and teacher safety and wellbeing
- Improve quality learning outcomes
- Provide access to education for children in emergencies

Some examples of our achievements and performance in 2023 are set out below:

In the Amhara region of northern **Ethiopia**, where conflict has impacted educational opportunities for children, our Play Matters project ensured that almost 17,000 children could go to school in a safe environment. In addition to repairing schools and classrooms damaged during the conflict, we also kitted them out with items such as blackboards, chalk, tables and chairs and provided recreational materials and teaching kits. The economic impact of the conflict on the community means that parents are often unable to afford school materials such as exercise books, pens and pencils so these were distributed to over 10,500 children and we ran a school feeding programme which helped boost children's ability to concentrate. The project addressed the problem of absenteeism or dropping out of school altogether because of health issues, by constructing and repairing water points so children had access to safe drinking water, building toilets and by promoting good hygiene practices such as handwashing. Another key aspect of the project was to build the capacity of teachers to help them become more effective. In particular, we provided training on the 'learning through play' approach, which aims to engage children more in their lessons and enhances their social, emotional and physical development. All these activities jointly helped to increase the enrolment and retention rates of children in our target schools by 10% compared with the previous academic year.

The teaching of Science, Technology, Engineering and Mathematics (STEM) subjects is a requirement in **Kenya** under the government's Competency Based Curriculum (CBC) but many schools struggle to do so with limited resources. Teachers in the four junior secondary schools we support in Marsabit County in the north of the country had been forced to overlook science practical lessons due to a lack of laboratories. To fill this gap, we procured and distributed four mobile school laboratories which allowed almost 500 students to take part in their first practical lessons. The mobile science kits were sourced from the School Equipment Production Unit (SEPU), a government agency mandated to develop standardised school equipment which guarantees the quality and durability of the equipment. The programme supported officials from SEPU to train teachers on the handling, operations and maintenance of the equipment and provided information to the schools on how they can replenish the kits to ensure the sustainability of the project. To celebrate the introduction of the mobile laboratories, we organised a science fair where students from the four schools and another seven neighbouring schools created, developed and displayed innovative STEM projects – the winning innovation came from one of our project schools.

Left: 15-year-old Meisha is part of the Play Matters programme in Ethiopia which helps students affected by conflict to get back to school and provides training on child protection awareness.
Photo: Eugene Ikua/Concern Worldwide

In north-east **Syria**, we work with people displaced by the protracted conflict and who are living in informal settlements. The disruption to their lives has meant that children have missed years of education and the main focus of our programme, which reached 23,000 people directly in 2023, is to enable out-of-school children living in these settlements to rejoin formal school. We do this in a number of ways. Our six-monthly accelerated learning programme for out-of-school 8-13 year olds provides them with the basic literacy and numeracy skills to allow them to join classes, and we run a similar programme for adolescents aged 14-17 years old. Throughout the year, more than 1,500 children took part in these programmes. A further 1,373 students at the risk of dropping out of school were helped with three months of homework support. Assistance is also given to the parents and guardians of the children enrolled in the programmes in the form of caregiver sessions, which were attended by more than 1,400 people. Another important aspect of our work is the rehabilitation of damaged schools, including the provision of safe water and sanitation and supplying educational materials.

Niger continues to be affected by a combination of major protracted and recurrent humanitarian crises including those driven by conflict and political unrest. Our education programmes in Tahoua, Tillabéry and Diffa regions are aimed at children, adolescents and teachers who are vulnerable and living in conflict zones. Last year, we reached almost 95,000 people in 299 formal and 118 non-formal primary schools. These projects improved access to inclusive, quality education and ensured the wellbeing of children through a combined approach of building and improving schools and classrooms, providing educational kits, training teachers in inclusive teaching methods to promote a positive learning environment and mobilising the community to enrol and keep pupils in school. In Tillabéry and Tahoua where many schools have closed due to regional insecurity, we tackled the challenge of reaching out-of-school children by piloting and then scaling-up an informal learning approach through interactive audio lessons. We worked with local partners and the Ministry of Education to record French and mathematics audio lessons, and to establish learning clubs with radios and educational materials. Children gathered to listen to the lessons and complete schoolwork under the supervision of a facilitator from the community. 40 audio clubs are now established for the 2023-2024 school year, providing access to education to approximately 900 children living in villages where schools have closed and who otherwise would have no access to education.

Above: A female pupil at a school in northern Syria. Concern supported the repair and construction of new classrooms and toilet blocks in the school.
Photo: Jennifer Nolan/Concern Worldwide

Integrated Programmes

In 2023, we reached more than 1.1 million people directly though our integrated programmes and almost 1.2 million indirectly.

There are multiple inter-related reasons that keep people locked in extreme 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 many needs of a community in a coordinated way.

Objectives and activities

The goal of our integrated programmes is to improve the lives of people living in extreme poverty 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.

Some examples of our achievements and performance in 2023 are set out below:

In common with other countries in East Africa, in 2023, **Kenya** experienced its worst drought in 40 years. It came on the back of five consecutive failed rainfall seasons, with the sixth season being below average, leading to a significant deterioration in food and nutrition security. Marsabit, Turkana, and Samburu counties were among the worst-affected areas – over 95% of surface water dried up, leaving severely limited pasture and water for both domestic and productive purposes. For the pastoralist communities who depend on livestock as their primary source of food and income, the situation was catastrophic. To prevent the loss of lives and livelihoods, reduce vulnerability and improve the way communities cope with the impact of the drought, our integrated programme brought together food assistance, nutrition, WASH and agricultural programmes, reaching more than 270,000 people. Activities included providing cash assistance which 99% of the target households used to address their food needs. We ensured that pregnant and breastfeeding women, and children under five were able to receive good quality nutrition services through outreach services and in health facilities, and access to clean water was provided through the rehabilitation of water points. Animal health issues were tackled by providing emergency feed for livestock and supporting treatment and vaccinations.

Over the past 18 months, there has been a significant deterioration in the security situation in the **Democratic Republic of Congo** (DRC) leading to over 2.8 million people being forced from their homes. This brought the total number of internally displaced people (IDPs) in the country up to 6.3 million. A large majority of IDPs either stay with host families or settle in informal sites close to established residences, placing significant additional pressure on minimal resources. Concern has been working with displaced people and host communities in Tanganyika and North Kivu provinces to support their recovery from crisis through an integrated programme which aimed to bridge the gap between emergency response and community resilience, while mitigating the impact of displacement. The three-year programme ended in July 2023 during which time it enabled the most vulnerable families to rebuild their livelihoods and achieve self-sufficiency with programme participants reporting a significant increase in income. This was achieved by strengthening the resilience of conflict-affected communities through the provision of livelihoods, water, sanitation, gender equality, protection and education projects. We worked in collaboration with a number of organisations including community protection networks, women's associations, farmers' organisations, youth associations, and government technical services to directly reach over 136,600 people. A final evaluation of the programme showed 96% of households were actively practising their new livelihoods with almost three quarters able to meet most of their basic needs.

Bangladesh is one of the countries most vulnerable to climate change, driving already at-risk communities further into poverty. In Khulna district in the southwest coastal area of Bangladesh, an area highly prone to flooding, we work to build the resilience and income of the poorest households through a combination of projects to improve livelihoods while strengthening the capacity of the community and local government to prepare for and adapt to the impacts of climate-related disasters. Almost 7,500 people have directly benefitted from the programme which aimed to diversify the income sources of poor households in targeted areas by providing vocational and skills training and promoting climate-smart agriculture as a sustainable livelihood option. Over 2,600 households took part in training on climate-smart agriculture, livestock and aquaculture, and were supported with follow-up cash grants which they used to start their farming businesses. A further 276 project participants received technical and skills training, including in handicrafts and through apprenticeships and are now either working for others or self-employed. The positive impact of these

interventions was reflected in the annual monitoring results for 2023, which showed that average monthly household income rose from $49 to $72, a 47% increase in the average monthly household income since the beginning of the programme. In terms of building resilience and being prepared for disasters, the development of rainwater harvesting systems significantly improved access to safe drinking water for over 5,100 people even in the dry season, as well as helping to reduce the incidences of waterborne disease. A further benefit was the reduction in time that people needed to spend collecting water which allowed them to allocate more time to work and boost their income.

Our resilience programme in **Somalia** aims to both address the humanitarian needs and build the resilience of vulnerable communities through an integrated approach, encompassing activities related to food security, livelihoods, WASH, health and nutrition. During 2023, we reached almost 34,000 people directly and over 87,000 indirectly, significantly improving the lives of people who have been badly impacted by prolonged drought. Despite the challenges hampering the implementation of resilience-building activities during an emergency, the programme managed to conduct interventions intended to provide long-term sustainable outcomes in the affected communities. For example, through a cash-for-work programme in the Gedo region of the country, the community repaired communal assets that were both protective and productive, shielding them from the ongoing effects of climate change and providing a cash injection to stimulate the local economy. These activities focused on rangeland management and soil regeneration, and the restoration of light infrastructure damaged by recurrent flash floods. They allowed impacted populations to work locally while waiting for the next agricultural season, rather than them becoming displaced by having to move away to find a way of supporting themselves. This project reached almost 3,400 participants in the worst-affected communities.

The **Central African Republic** (CAR) remains one of the most fragile countries in the world. In 2023, 3.4 million people – 55% of the population – needed humanitarian assistance and protection. The country faces a food security and nutrition crisis. The Global Hunger Index ranked CAR 125 out of 125, with indicators such as child mortality, undernourishment rate and child stunting being among the highest in the world. Concern works in two areas and three prefectures – the Southwest (Ombella M'Poko prefecture) and the Southeast (Ouaka and Basse-Kotto prefectures) to build community resilience through integrated approaches. Our programmes are designed to address the multiple needs of communities and tackle several drivers of poverty at the same time. In 2023, we reached 45,325 people with integrated livelihoods, health and nutrition, WASH, conflict resolution and gender equality activities, helping to increase their resilience to shocks and stresses. Our food security and livelihood programmes consider both the immediate needs and the long-term food security of communities. Activities included distributing nearly 700 metric tons of food, assisting more than 52,000 extremely vulnerable people in urgent need. To support agricultural recovery, we provided seeds and farming tool kits to more than 4,400 households together with training on market garden production methods.

Above: Women and girls draw water from a well in Kolloma village, Tahoua, Niger, which was rehabilitated by Concern and serves around 900 families. We also support the local health clinic and provide advice on nutritional health.
Photo: Darren Vaughan/Concern Worldwide

How we work

Concern (UK) does not implement programmes overseas but supports Concern Worldwide and its partners to do so. We monitor both the impact of our work and the standards to which we require Concern Worldwide to adhere.

Working with partners and communities

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

In 2023, we increased our efforts to support and strengthen the ability of national non-governmental organisation (NGO) partners to respond to the need of their communities through a number of strategic initiatives. We developed a position paper on the organisational approach to localisation, which outlined key priorities to ensure more local leadership within our work. These included a commitment to growing the number of local partners we work with and strengthening systems through collaboration with local authorities and the private sector. We also committed to increasing the quantity and quality of funding to local civil society organisations, while ensuring adequate resources for capacity strengthening support and creating opportunities for learning from local actors. Concern is also committed to amplifying the voice, visibility and influence of local actors and working towards ensuring the local community has a greater role in the design of programmes and decision-making processes.

In line with our drive towards localisation, we facilitated a global workshop on partnership in Nairobi, Kenya, bringing together staff from 20 country programmes and support offices with the aim of creating a shared understanding and approach to equitable partnership across Concern.

Partnership with local civil society

As well as implementing programmes together with our national NGO partners, we invested in capacity strengthening initiatives supporting their organisational and technical capacity to achieve greater and more sustainable impacts at a local level. In Sierra Leone and the Democratic Republic of Congo, local partners took part in training on gender transformative approaches, and work to build their capacity on the issue of safeguarding and how to manage complaints took place. We provided strategic support to a number of partners in our country programmes. In Niger for example, Concern is assisting a local partner to gain certification for compliance with the Core Humanitarian Standards (a series of commitments that organisations working in crises should adhere to). We also worked with local NGO partners in Somalia on emergency preparedness activities and disaster risk reduction.

Strengthening local systems is one of our core approaches in how we work and throughout the year, we continued working with local authorities. We coordinated and worked in close collaboration with relevant government institutions from national through to local levels, strengthening our partnerships by holding consultative workshops at various levels as well as through joint monitoring and evaluation of programmes. In Niger, we continue to coordinate our work with various government bodies, including the Ministries of Education and Health, the regional Directorates for Education, Protection, Agriculture, and Livestock, as well as the regional Humanitarian and Disaster Preparedness Office. At a local level, we work regularly with municipalities and local technical services. Our engagement with these bodies varies depending on the activities, ranging from information sharing, to providing technical and financial support, to implementing training activities. In Liberia, Concern worked closely with the Ministry of Agriculture to develop training modules to help strengthen systems in the agricultural sector.

Partnerships for research and learning

Concern continued to develop research and learning partnerships with universities, institutions and think tanks in 2023. New research partnerships developed by Concern during the year included a collaboration between University College Dublin, University of Vermont, Consilient Research in Somalia and Gwoup Konbit in Haiti to examine social capital in urban fragile and conflict-affected contexts. Concern also partners with national government departments on research that improves systems and service provision. In Sierra Leone, Concern worked with the Ministry of Health and Sanitation and the International Growth Centre in Oxford University on a novel research project examining the effectiveness of a last-mile vaccine delivery programme in improving vaccine coverage in remote communities. Under a localisation research project 'Beyond Barriers', funded by USAID's Bureau for Humanitarian Assistance, Concern worked with local researchers in Malawi, Bangladesh, DRC, Somalia and north-west Syria.

Above: Marie Mimose Jean is one of Concern's monitoring, evaluation, accountability and learning officers in Haiti.
Photo: Kieran McConville/Concern Worldwide

International networks and partnerships

As a founding member of Alliance2015, a network of seven European NGOs with a presence in 90 countries, we continue to work closely with members at both programme and policy levels.

We leverage our global experience and focus on extreme poverty to achieve greater change by working with others. For example, we have representation at a global level on the Operations, Policy and Advocacy Group of the IASC (Inter-Agency Standing Committee, the highest-level humanitarian coordination platform of the UN System), ensuring coordination at global and local levels. We are an active member of the Disasters Emergency Committee (DEC), the Start Network (90 non-governmental organisations across five continents delivering humanitarian action) as well as the International Coalition for Advocacy on Nutrition (ICAN), the Scaling Up Nutrition movement, the Climate Action Network (CAN UK), and the Zurich Flood Resilience Alliance. We are active in the Coalition of Aid and Development Agencies in Northern Ireland (CADA) and work with others through Dóchas and Bond (networks for organisations working in international development in Ireland and the UK).

We provide leadership and governance positions in VOICE (European humanitarian NGOs' network), the Scaling Up Nutrition Movement, the Emergency Nutrition Network and at ICVA (a global humanitarian network based in Geneva).

In 2023, Concern on-granted €27.1 million to 154 partners (an increase from €26.2 million to 120 partners in 2022). This represented 13% of our total direct charitable global expenditure for 2023. Of this amount, €25.4 million related to grants provided to 126 local and national civil society partners across 23 countries.

Above: Kennith Wambugu, Concern Kenya's Health and Nutrition Manager, inspects nutritional food supplies at a dispensary in Marsabit county.
Photo: Gavin Douglas/Concern Worldwide

How we measure success and learn from our programmes

Improving the quality of our programmes through evidence-based learning and utilisation is a core priority for Concern. We apply rigorous monitoring and evaluation standards to our work, which includes using high-quality data. This enables us to make timely adaptations to our programmes, ultimately enhancing their positive impact on those living in extreme poverty. A team of global advisors assist country teams with up-to-date guidance on best practice, while our Programme Cycle Management System (PCMS) supports Concern's efforts to measure programme impact and document learning.

Concern's bespoke Digital Data Gathering (DDG) system supports the systematic collection of key programme data converted into detailed dashboards, allowing for easier visualisation of results and facilitating quicker and more intuitive use of data for decision-making and learning. During 2023, we built 220 new surveys, updated 133 existing surveys and developed 57 new country dashboards. This means that for programmes, data outputs that matched the country team's reporting templates were created, minimising errors, reducing time spent creating reports and ultimately increasing the effectiveness of programmes.

In 2023, we conducted 18 evaluations of Concern's programmes. Our research programme built on a number of strategic partnerships including TIME (Trinity Impact Evaluation Unit) in Trinity College Dublin to examine the impact of the Graduation Programme in Malawi and the International Growth Centre (IGC) in the University of Oxford to look at the effectiveness of last-mile vaccine delivery in Sierra Leone. New research partnerships were established with University College Dublin (UCD) to investigate social capital in urban fragile and conflict-affected contexts in Haiti and Somalia; Tufts University to study the prevention of child wasting in the Mandera Triangle (a geographical region where the countries of Ethiopia, Kenya and Somalia meet); and the World Vegetable Centre to look at the role of home vegetable gardens in Cox's Bazar, Bangladesh, on the diet and income of Rohingya refugees and host communities.

Sharing our research findings and learning with a wider audience is important to us and throughout the year we continued to add to the Knowledge Hub on the Concern website, our key platform for sharing Concern's learning, guidance and thought leadership. One of our latest featured approaches is the Safe Learning Model in Sierra Leone, an internationally recognised education model and recent recipient of a research impact award from UCD.

Our Knowledge Matters magazine showcased work on some of our emergency responses in Ukraine, Sudan, Democratic Republic of Congo and Ethiopia, and highlighted the wide range of approaches adopted by Concern in promoting climate resilience globally.

Some key recommendations emerging from meta-evaluations and reviews during 2023 include the need to manage cross-cutting issues more realistically and coherently (a cross-cutting issues initiative is taking this forward); keeping a focus on resilience to shocks and stresses, including climate change; improving our systems strengthening and localisation work; and reviewing and substantially reframing our work on climate change adaptation and resilience.

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) which outlines what good humanitarian action looks like for communities and people affected by crisis, and the staff and organisations involved in delivering a response. Its purpose is to help organisations design, implement, assess, improve and recognise quality and accountability in assistance programmes.
The CHS includes:

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

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

In 2017, Concern was the first Irish agency to gain certification regarding compliance with the CHS, having first had its processes, procedures and approaches independently audited by the Humanitarian Quality Assurance Initiative (HQAI) – the supervisory/awarding body. Since then, we have undergone annual audits to follow up on our progress and in 2021/22 Concern underwent a full Recertification Audit. The auditors found Concern to continue to be compliant with the Core Humanitarian Standards and we were recertified until 2024.

A renewal audit will take place in 2024, through which we will continue to demonstrate our commitment to the communities we serve and to implementing programmes of the highest quality

Safeguarding

2023 saw the launch of Concern's first Safeguarding Week, during which we celebrated progress and contributions made throughout the year. Videos and emails were sent to all staff recognising the good work of our Designated Safeguarding Focal Points (DSFPs – trained staff members responsible for promoting safeguarding and how to report issues) and offering links to guides, training and resources. These included new communication materials on safeguarding for country offices and the development tools to assess safeguarding capacity and develop country-level action plans.

The annual safeguarding refresher training took place as part of our commitment to capacity strengthening. DSFPs continued to receive training preparing them for their responsibilities, especially in the promotion of safeguarding awareness and sensitivity among colleagues. The first round of Safeguarding Leadership and Culture Training for Country Management Teams was also piloted, with a view to it becoming a key component of driving forward safeguarding as part of Concern's safe culture.

Case management has been bolstered by the launch of the Safeguarding Case Management Procedure. Built upon shared learning from previous years of experience of managing safeguarding cases, the procedure ensures a collaborative and robust approach that maintains our commitment to a person-centred approach.

During 2023, Concern's global safeguarding investigations team managed a caseload of 26 referrals across the organisation worldwide (17 new cases and nine cases carried forward from 2022). All of these cases related to Concern as opposed to Concern's partner organisations.

Eight of the cases remained open at year-end. The investigations into the other eighteen cases were completed. All of these cases 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	1	1	0	2
Sexual harassment	3	5	3	11
Sexual abuse	2	3	0	5
Sub total	**6**	**9**	**3**	**18**
Cases ongoing at 31/12/2023				8
Total				**26**

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

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

As part of our engagement with the wider efforts being taken to address safeguarding by the international humanitarian 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)

In Concern (UK), regular safeguarding training and updates are provided to staff, trustees and volunteers. Safeguarding focal points are appointed at each location, in retail and on the board. Management of safeguarding is regularly reviewed.

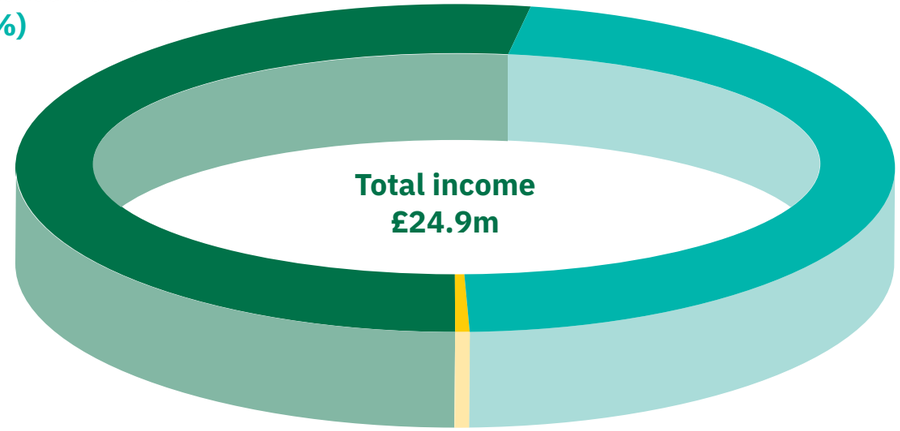
Income and expenditure

Income

Income from fundraising activities*:
£13.2m (53.0%)

Grants from governments and co-funders:
£11.6m (46.6%)

Other income
£0.1m (0.4%)



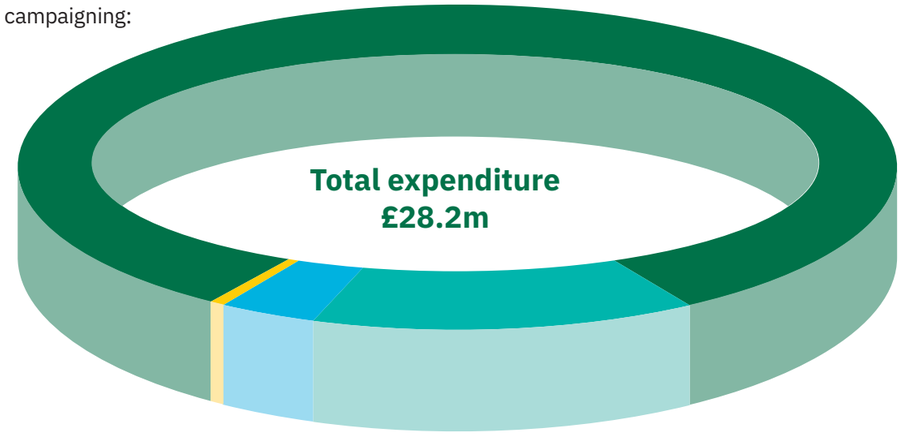
Expenditure

Overseas programmes:
£23.1m (81.9%)

Fundraising:
£4.0m (14.2%)

Policy, advocacy and campaigning:
£1.0m (3.5%)

Governance:
£0.1m (0.4%)



Left: Asma Begum (37) grows her own vegetables after receiving training and seeds from Concern. She is a lead farmer and now passes on her skills and knowledge to 400 families in her community in Bagerhat, Bangladesh. .
Photo: Gavin Douglas/Concern Worldwide

*Fundraising income is the total of income from Donations and Legacies (note 2a) and Retail Income (note 2c).

Concern Kenya's Senior Livelihoods Officer Charles Eris attends COP28 in Dubai.
Photo: Concern Worldwide

Legal and administrative information

Trustees of the charity – Concern (UK)

The following were members of the Board of Trustees (and also Directors of Concern (UK) for company law purposes) at the date on which the financial statements were approved:

Victoria Akinboro (Chair of Audit and Finance Committee and Honorary Treasurer)
John Dunford
Linda Horgan
Roisin McEvoy
George Milne (Chair of Fundraising Committee)
David Ritchie*
Hassan Roba
Bernadette Sexton* (Chair)
Paddy Sloan
Nicola Stones
*Also a member of the Board of Concern Worldwide

Sub-committees of the Board

Audit and Finance Committee

Victoria Akinboro (Chair and Honorary Treasurer)
Roisin McEvoy
Bernadette Sexton

Fundraising Committee

Dylan Cannon (Advisor position)
John Dunford
George Milne (Chair)
Paddy Sloan
Nicola Stones
Willeke van Rijn (Advisor position)

Governance and Nominations Committee

Victoria Akinboro (Chair of Audit and Finance Committee)
George Milne (Chair of Fundraising Committee)
Bernadette Sexton (Chair)
Nicola Stones

Company Secretary

Stephen O'Connor

Registered office

The Foundry, 17 Oval Way, London, SE11 5RR

Trustees of the charity – Concern Worldwide (Northern Ireland)

The following were members of the Board of Trustees (and also Directors of Concern Worldwide (Northern Ireland) for company law purposes) at the date on which the Concern Worldwide (Northern Ireland) financial statements were approved

Paul Artherton
Tony McCusker (Chair)
Marcella Monaghan
Wesley Moody
Ruairi Murray
Anne O'Dwyer

Company Secretary

Alison Bartholomew

Registered office

47 Frederick Street, Belfast, BT1 2LW

Executive Team of Concern (UK)

Peter Anderson – Northern Ireland Director (resigned April 2024)
Helen Calder – Interim Director of Fundraising (from April 2024)
Danny Harvey – Executive Director (to March 2024), then Co-Executive Director
AKM Musha – Director of Advocacy and Institutional Relationships (maternity leave cover)
Anushree Rao – Director of Advocacy and Institutional Relationships (maternity leave from April 2023 to April 2024)
Peter Reynolds – Director of Fundraising (to March 2024), then Interim Executive Director (from April 2024)
Jackie Trainor – Northern Ireland Director (from April 2024)
Deborah Underdown – Director of Communications
Basia Wosiek – Director of Finance and Operations

Auditor

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

Bankers

Barclays Bank plc, 1 Churchill Place, London, E14 5HP
Bank of Ireland, Belfast City Branch, Belfast, BT1 2BA
The Royal Bank of Scotland, Glasgow City Branch, 10 Gordon Street, Glasgow, G1 3PL

Solicitor

Withers LLP, 16 Old Bailey, London, EC2M 7E

Trustees' Report

Shabana Khatun tends to her vegetable garden in preparation for an early winter harvest of vegetables in Koyra, Bangladesh.
Photo: Mumit M/Concern Worldwide

Trustees' Report

(Incorporating a Strategic Report and Directors' Report)

The trustees (who are also Directors of Concern Worldwide (UK) 'Concern (UK)' for company law purposes) have pleasure in submitting their annual report and audited financial statements of the company for the year ended 31 December 2023.

1. Structure, governance and management

1.1 Legal status

Concern Worldwide (UK) ('Concern (UK)') is a company limited by guarantee, registered in England, not having a share capital, incorporated under the Companies Act 2006 (registered number 04323646). The company is registered as a charity with the Charity Commission for England and Wales (Charity Number 1092236) and with the Office of the Scottish Charity Regulator (Charity Number SC038107).

1.2 Organisation and related organisations

Concern Worldwide (Northern Ireland) ('Concern (NI)') is a company limited by guarantee registered in Northern Ireland (company number NI019332). The company is registered as a charity with the Charity Commission for Northern Ireland (Charity Number 108592). Concern (UK) is the sole member of Concern (NI). Concern (UK) provides oversight, administrative and other services to Concern (NI) to support its retail activities.

1.3 Board of trustees

As indicated above, Concern (UK) is a limited company and all of the trustees are also full Directors of Concern (UK) for company law purposes.

Trustees, all of whom are non-executive, are drawn from diverse backgrounds in business and professional life and bring a broad range of experience and skills to board deliberations. The trustees are appointed in accordance with the provisions of the Articles of Association for Concern (UK). All new trustees receive a full induction so that they can familiarise themselves with their statutory responsibilities, their role as board members, the governance framework within Concern (UK), Concern (UK)'s work and the risk environment. Ongoing training is arranged as and when a need is identified.

There are clear distinctions between the role of the board and the executive management team to which day-to-day management is delegated. The principle that 'management proposes,' 'board decides,' 'management implements,' 'board monitors,' forms the basis of the board and executive management team interaction. Matters such as policy, strategic planning and budgets are prepared by the executive management team for consideration and approval by the trustees. The members of the board cannot, under the governance regulations of the charity, receive remuneration for services to Concern (UK) and may only be reimbursed for incidental expenses claimed.

The board meets at least four times a year. It has appointed an Audit and Finance Committee, which is made up of the Honorary Treasurer and other members who are generally knowledgeable in financial and auditing matters. The Audit and Finance Committee operates under specific terms of reference, which include responsibility for the monitoring of the organisation's finances, financial systems and policies, and the review of internal controls including the audit, risk and compliance management systems. The Fundraising Committee is chaired by a trustee with specialised fundraising experience. This committee operates under specific terms of reference which includes responsibility for fundraising strategy and oversight, fundraising standards and reputation, fundraising policy and openness and accountability. The chair of the board is an ex-officio member of both committees. The Governance and Nominations Committee operates under specific terms of reference, which include responsibility for ensuring the good governance and effectiveness of the board and its trustees. The chair of the board is also the chair of this committee.

Five new trustees were appointed to the board in 2023. Succession planning and a skills audit guided the search and recruitment for new trustees. The appointments strengthen organisational links with supporters in Northern Ireland and with our programme countries.

There were four board meetings during 2023 and an away day.

Board attendance was as follows:

Name of trustee	Number of meetings e.g. 3/4
Victoria Akinboro	4 of 4
Diane Chilangwa Farmer (stepped down April 2024)	4 of 4
Mark Devlin (appointed May 2023, stepped down April 2024)	3 of 3
John Dunford	4 of 4
Linda Horgan	3 of 4
Roisin McEvoy (appointed September 2023)	1 of 1
George Milne	4 of 4
David Ritchie (appointed September 2023)	2 of 2
Hassan Robba (appointed September 2023)	1 of 1
Bernadette Sexton	4 of 4
Paddy Sloan (appointed September 2023)	1 of 1
Nicola Stones	1 of 4
Donald Workman (stepped down February 2023)	1 of 1

1.4 Charity Governance Code

The board adopted the Charity Governance Code for larger charities in 2020 and is committed to embracing best practice in all areas of governance, including guidance from the Charity Commission and sector. The board reviews its performance regularly against the code and conducted an external review of board effectiveness in 2021 against the revised Charity Governance Code. The next external review is due in 2024.

The Governance and Nominations Committee (GNC) oversees the governance and effectiveness of the board and its trustees, ensuring that the board is consistent with Concern's values, complies with Concern (UK)'s legal and regulatory obligations and reflects best practice. This committee is responsible for putting in place processes to ensure board effectiveness.

In 2023, a working group of the GNC conducted an internal review of compliance with the Charity Governance Code and the implementation of the recommendations from the 2021 external board effectiveness review. The review found that broadly all the recommendations had been followed up and recommended some small improvements in practice around the appraisals of the Chair, trustees and the Executive Director.

Under Equality, Diversity and Inclusion (EDI), the external review recognised the need to strengthen board membership in terms of diversity, particularly regarding lived experience in those countries and regions where Concern programmes are most active. Guided by an EDI Governance Action Plan, the board has been working on succession planning and, in 2023, new trustees were appointed from Kenya, and from Northern Ireland, where many of Concern's supporters are based. Four trustees also took part in a training workshop on anti-oppression, while all trustees have had access to Concern's online training modules on EDI, in line with the board commitment to continued learning in this area. The EDI Governance Action Plan and progress on targets and actions are reviewed regularly by the GNC.

1.5 Fundraising compliance

We comply with all relevant laws and regulations including the Charities Act 2011, the Charities (Protection and Social Investment) Act 2016, the UK General Data Protection Regulation (UK GDPR), Data Protection Act 2018 and the Privacy and Electronic Communications Regulation 2003. We also comply with the regulatory standards for fundraising, including guidance published by the Charity Commission. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise, compliance with the Fundraising Preference Service and adherence to the Fundraising Regulator's Code of Practice. We are not aware of any instances of non-compliance with the Fundraising Regulator's Code of Practice in 2023. Concern (UK) is also an organisational member of the Chartered Institute of Fundraising, the Charity Retail Association, and the Charity Retail Safeguarding Scheme.

Support from the UK public is vital in making our work possible and we are committed to being fully accountable to our donors for the way we fundraise and how we make use of their donations. Our fundraising programme includes postal appeals, email appeals, fundraising events, advertising on TV and digital channels, recruiting new monthly donors through face-to-face fundraising in public places and door to door, applying for funding from charitable trusts and by the sale of donated goods through our shops. Most of these activities are carried out by our internal staff team. We are also fortunate to be supported by a number of local volunteer groups that fundraise on our behalf and by more than 100 volunteers who work in our shops.

In 2023, we also engaged five professional fundraising service providers to attract new donors on our behalf or to ask our existing supporters for further support. These service providers carried out a range of activities, including signing up new supporters to payroll giving, recruiting new regular givers door to door, and telephoning donors to request further support. We have written contracts with each of these service providers which set out the standards of behaviour that we expect when they fundraise on our behalf. These contracts include an obligation to comply with the Fundraising Regulator's Code of Practice, so that we protect our supporters and the reputation of our charity.

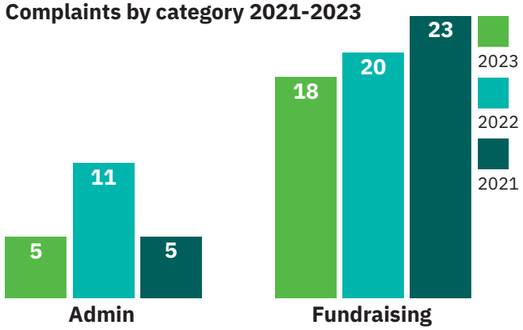
We ensure compliance with the Fundraising Regulator's Code of Practice and our own fundraising policies among our staff, volunteers and professional fundraising service providers in a number of ways. All new fundraising staff are required to review our fundraising policies, such as our Vulnerable Donors Policy, and sections of the Fundraising Regulator's Code of Practice relevant to their role, as part of their induction. This requirement is included in their probationary objectives and their line manager supports them to ensure they fully understand their obligations and responsibilities. All new members of our face-to-face fundraising staff team receive full training before they interact with the public and regular refresher training. We monitor the activities of our professional fundraising service providers in a number of ways to ensure best practice is maintained and our reputation is protected. This includes review meetings throughout the year, inputting into and taking part in their training, shadowing our door-to-door fundraisers and listening to recordings of calls made by our telemarketing agencies. We also provide training to all of our shop volunteers on the relevant aspects of the Fundraising Regulator's Code of Practice and our Vulnerable Donors Policy, and as members of the Charity Retail Association, our shop volunteers complete online Charity Retail Safeguarding Scheme training.

We share our Vulnerable Donors Policy on our website and provide training on how to recognise vulnerable donors to members of staff who are in regular contact with the public. Whenever a fundraiser suspects that a person may be vulnerable, they are required to end the engagement politely and sensitively. We have also signed up to the Fundraising Preference Service to enable individuals to opt out of receiving fundraising communications from us. We actioned 10 requests from this service in 2023.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We have a formal complaints procedure, and all fundraising-related complaints are monitored by our Supporter Care Management Group, which includes three members of our Senior Management Team (SMT). Our board of trustees' Fundraising Committee receives a report on fundraising complaints every six months and a report on all complaints received is considered by the board annually.

In 2023, we received a total of 23 complaints about our fundraising and supporter care. We are pleased that this represented a decrease of eight from 2022 and a decrease of five from 2021. The highest number of complaints (nine) received in 2023 were about our agency door-to-door fundraising activities, including complaints about the behaviour of some of the fundraisers. We take these complaints very seriously and addressed them immediately, liaising closely with our professional fundraising provider and responding to the complainants as soon as possible. In one case, where a fundraising team generated a relatively small, but nonetheless unacceptable number of complaints over a short period of time, we permanently removed that team from our campaign. The second highest volume of complaints were about our street fundraising teams (six complaints). These were similar to the door-to-door complaints, including supporters saying that they had felt under pressure to sign up or disliked the fundraising method. We addressed these complaints immediately, liaising closely with our Direct Dialogue team and responding to the complainants as soon as possible. We responded to and resolved all complaints in line with our complaints policy.

Complaints by category 2021-2023



Categories under admin include:
general complaints, such as not receiving a receipt or a direct debit cancellation not being actioned.
Fundraising complaints include:
complaints about fundraising methods, such as face-to-face or content and messaging in appeals.

1.6 Equality, diversity and inclusion (EDI)

After a review by an external consultant that involved focus groups and surveys with staff, our EDI Action Plan (initially adopted in 2021) was updated. The plan brings together three key areas of focus that are important to our charity:

- Providing a safe, inclusive and equitable workspace for those that help to deliver our mission
- Reducing inequity and exclusion across our work
- Fostering an organisation-wide culture that supports and facilitates our people and stakeholders to play an individual and collective role

The revised plan is framed by four high-level outcomes:

- Outcome 1: Strengthening the evidence that underpins our EDI activity
- Outcome 2: Our workforce is informed and engaged in our EDI activity
- Outcome 3: Increasing our ethnic diversity
- Outcome 4: Creating an organisational culture of learning and inclusion

Each outcome is supported by three or four objectives, associated actions and relevant performance measures.

During the year, all UK staff were part of a process to continue the conversation on anti-racism and anti-oppression. Quarterly sessions explored self-awareness, organisational culture, engagement and belonging, and enabled reflection on personal and organisational changes which need to be made.

Three new online training modules on equality, the promotion of EDI in the workplace and our anti-racism communications guidelines became compulsory for all staff as part of the induction programme in 2023.

Trustees continue to progress on their governance of the EDI Action Plan and review EDI at every Governance and Nominations Committee meeting.

2. Identity, vision and mission

Our identity – who we are

Concern (UK) 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

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 external support.

3. Public Benefit Statement

We have referred to the Charity Commission's guidance on reporting on public benefit as we prepared this Annual Report. Concern (UK) works for the public benefit through its humanitarian and development work and through advocating for the rights of the very poorest people, specifically in the areas of hunger, resilience, emergencies and aid effectiveness. In contributing all surplus funds raised to Concern Worldwide, Concern (UK) fulfils its charitable duties through a focus on the following core organisational programmes:

Livelihoods – to assist poor households to achieve adequate and sustainable access to, and control of, resources so as to achieve their livelihood rights without undermining their natural resource base.

Health – to contribute to the achievement of health and nutrition security of the poor within the context of the Sustainable Development Goals.

Basic education – to strengthen formal education provision among the poorer sections of society by addressing the obstacles that hinder access to, and successful completion of, formal primary education.

Emergency response and preparedness – to respond to emergencies in a timely manner appropriate to the context and improve the resilience of the communities to ensure that they are better prepared for disasters, reducing the severity of impact and allowing communities to recover faster.

Integrated programmes – to improve the lives of the extremely poor by addressing their needs in a holistic way that focuses on the inter-related barriers to their development.

Concern is committed to the participation of extremely poor people in decision-making and is morally accountable to its beneficiaries. To that end, the organisation has adopted and has been independently certified as adhering to the Core Humanitarian Standard on Quality and Accountability (CHS) which sets out nine commitments that organisations and individuals involved in humanitarian response can use to improve the quality and effectiveness of the assistance they provide. Concern works with partners at different levels including community organisations, local government institutions, national level institutions, and international agencies. In responding to emergencies, we are also guided by international codes of conduct and practice, including the Code of Conduct of the International Red Cross and Red Crescent Movement and Non-Governmental Organisations in Disaster Relief.

The trustees have complied with their duty in section 4 of the Charities Act 2011 to note and pay due regard to public benefit guidance published by the Charities Commission.

4. Strategic Report

To achieve its mission and fulfil its charitable purpose, Concern (UK) supports the overseas programmes of Concern Worldwide. It does not implement its own overseas programmes but seeks to address the root causes of poverty directly through its own advocacy work.

In 2021, the trustees approved the Concern (UK) 2021-2025 strategic plan. The ambition of the strategic plan is to mobilise resources, people, decision makers and partners to respond to rising poverty and humanitarian needs, improving the lives of people living in extreme poverty in the world's poorest and most fragile countries. The plan sets out three specific goals developed to capture the contribution Concern (UK) aspires to make towards the mission of Concern Worldwide in line with the ambition.

In 2023, there was a full review of progress against the strategy, considering successes and challenges and then reprioritising and reframing some strategic actions to better reflect the changes in the external environment. Progress on the strategic goals, particularly the third goal focused on the organisation itself was judged to be good, and the overall direction of travel was still the right one. Looking ahead, the most significant shifts arising from the review were to revitalise public fundraising growth and 2023 saw improvements in effectiveness and investments in innovation.

Below, we set out progress under each strategic goal in 2023.

Strategic Goal 1: Grow our public fundraising and institutional funding

In 2023, we submitted seven funding proposals to the UK government on various programme themes in a number of countries. Six of them were successful and will provide funding to a total of £50.1 million for projects from between one and five years. Increasingly, we are implementing programmes in consortia as the lead, and in a few instances, as partners. Some of the key projects secured include 'Building Resilience and Addressing Vulnerability to Emergencies' in Pakistan; a health and nutrition programme in the Democratic Republic of Congo; and a project in Sierra Leone to deliver health interventions in six districts.

We secured two UK government grants in Somalia as members of two consortia. One is the HARBS project – Reducing Vulnerabilities of Displaced Communities through Durable Solutions Programming, with Concern receiving £2.88 million; the other is Danwadaag Phase 2, with Concern's budget portion being £1.67 million.

We have also been selected as a consortium lead for the UK government's Global Development Delivery Framework (GDD) for Education, Gender and Social Inclusion (Lot 3). In addition, we are consortia partners in other lots including Climate and Nature (Lot 1) and Health and Humanitarian (Lot 2). The GDD provides an exciting opportunity to continue to pursue commercial contacts which are in line with our programmes and approaches and which build on our previous experience.

We have successfully implemented DEC-funded humanitarian response programmes in Afghanistan, Pakistan, Ukraine, Türkiye and Syria. Despite restrictions on female NGO workers in Afghanistan, we completed our project, successfully including and supporting women in the programmes, and submitted a final report to the DEC. In response to devastating floods in Pakistan, we provided assistance in Mirpurkhas, reaching 38,180 people with multi-purpose cash assistance, dignity kits, hygiene sessions and mobile health clinics. Following this, support was extended to Shaheed Benazir Abad district, reaching 29,593 people in 24 villages. In response to humanitarian needs in Ukraine, we supported 2,850 households (approximately 7,410 people) in eastern and southern Ukraine through cash assistance for shelter. We also provided psychosocial support to 1,350 individuals. After the earthquakes in Türkiye and Syria, Concern and our partners focused on providing immediate emergency relief to people affected, installing shelters, providing multi-purpose cash assistance to families and offering vital mental health support.

In 2023, we received a grant from Comic Relief to respond to the food crisis in Kenya and Somalia. In addition, we continued to participate as members of the Start Network and received funding for programmes in Sudan and Pakistan.

We provided additional support to country programmes in receipt of UN funding, including managing regulatory and reporting requirements in the UK.

During the year, we finalised several projects, including a UK Aid Match-funded programme in the Central African Republic (CAR).

We continue to ensure that Concern publishes its UK-funded programme information on the International Aid Transparency Initiative (IATI) database.

During a year when household budgets across the UK were under significant pressure due to the cost-of-living crisis, once again our incredible donors,

Above left: Niall Magennis who ran the London Marathon in support of Concern.
Above right: Concern staff members from the Belfast and Dublin offices after taking part in the 2023 Belfast City Marathon.
Photos: Concern Worldwide

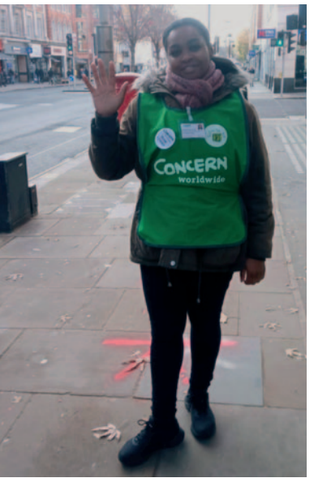
fundraisers and funders stepped up to support some of the world's poorest communities and those affected by major emergencies. In total, our supporters contributed £7.7 million* to fund our life-saving work. As always, we would like to thank them for their generosity and commitment.

Our donors and supporters play a pivotal role in providing the resources we need to fund all of our programmes tackling extreme poverty. We are committed to increasing this support to help us reach more of the world's most vulnerable communities. In 2023, we made significant investments in growing our capacity to generate additional income in the future. We established a new Fundraising Innovation Team that will focus on developing new fundraising approaches and ensure that we constantly evolve and improve our existing programmes. We also brought together our Individual Giving and Community and Events Fundraising Teams to create an expanded Public Fundraising Team that is organised to allow us to focus on the key tasks of attracting new supporters to Concern and then providing feedback on the impact their donations are making in support of vulnerable communities around the world.

We also launched our new Microsoft Dynamics customer relationship management system (CRM). This major project involved a huge investment of effort across the organisation, and will improve our capacity to deliver further improved, more individualised communications to our supporters, increasing their engagement with the work they are helping to make possible.

In February, we called on our supporters to help those affected by the devastating earthquakes in Türkiye and Syria, launching an appeal in partnership with our 14 fellow members of the Disasters Emergency Committee. Once again, our supporters responded with

*Income from Donations and Legacies (note 2a, excluding DEC and Concern Worldwide income) and Retail Income (note 2c).



incredible generosity, contributing almost £765,000 to our ongoing relief efforts.

We also launched appeals through the year in support of our continuing work to tackle poverty and hunger in the Central African Republic, Niger and South Sudan, and to provide shelter for Syrian refugees who have fled to Lebanon. Overall, these appeals performed lower than our targets, likely reflecting the difficult economic climate. Nonetheless, it was encouraging to see our base of 'active donors', defined as those who have supported at least one of our appeals in the past two years, grow by 3% to over 25,000 in 2023. Our DEC Türkiye-Syria Earthquake Appeal attracted over 1,200 new donors and, once again, our alternative Gifts programme also made an important contribution.

Regular monthly donations by our supporters make a very important contribution to our work and help us plan ahead. Once again in 2023, our core base of regular givers remained very loyal. However, we found it more challenging to attract new regular givers, partly due to staff turnover challenges within our in-house Direct Dialogue team, which reduced our capacity to recruit new regular supporters. Overall, our base of regular givers remained stable at 21,550.

Philanthropic partnerships with trusts and foundations, companies and individuals continue to make a very important contribution to our work. In 2023, we were fortunate to maintain some longstanding collaborations and attract some important new supporters:

- We continue to work with innocent foundation on phase two of a nutrition research project in Kenya, which will come to an end this year and has shown positive results that will help shape nutrition policies across the country.

Above left: Indiana Abisogun, one of Concern's Direct Dioalgue street fundraising team in London.
Photo: Concern Worldwide.
Above centre: Some of the London Direct Dialogue street fundraising team with a member of the public.
Photo: Concern Worldwide
Above right: Volunteers Theresa Higgins and Megan Byrne with manager Maeve Griffin in Concern's shop on Belfast's Andersonstown Road.
Photo: Darren Vaughan/Concern Worldwide

- The Klaus and Gertrude Conrad Foundation continued to support our education-in-emergencies programme in Somalia.
- The Milton Damerel Trust continues to support our Green Graduation Programme in Burundi, an innovative and holistic approach to developing sustainable livelihoods and enabling the most vulnerable households to lift themselves out of extreme poverty.
- The Whole Planet Foundation has continued its generous support of Concern's Graduation Programme in Chad, with a donation of £280,000 over three years.
- New supporter, the One Foundation, supported a project in Kenya rehabilitating water systems in three communities, with a donation of £150,000.
- Another new supporter, the READ Foundation donated £150,000 to support a project in Sanliurfa, Türkiye that creates sustainable work and education pathways for Syrian refugees impacted by last year's earthquakes.

In Northern Ireland, our Concern Philanthropic Circle has now contributed more than £470,000 over the past six years to our Graduation Programmes in Burundi and the Democratic Republic of Congo. In 2023, we launched our third Philanthropic Circle project to support a new Green Graduation Programme in Ethiopia. We are grateful to all our existing Circle members, new members and associates who have contributed £49,000 to the new programme in Ethiopia and are committed to raising £344,000 over the three years.

Our volunteer supporter groups in Northern Ireland responded to our emergency appeal for the Türkiye-Syria earthquake with tremendous commitment, organising additional collections and raising donations from their networks. We would like to thank all the group members and everyone who helped with collections and events in 2023 for giving their time and energy to support our work.

Last year, we successfully opened our seventh retail outlet on the Andersonstown Road in Belfast. All our shops performed exceptionally well in 2023, generating £615,000 (2022: £498,000) in income from the sale of donated goods and cash donations from customers (excluding Gift in Kind). Our shops also raised funds for our DEC Türkiye-Syria Earthquake Appeal. In 2023, we completed a mid-term review of our retail strategic plan and recruited a Retail Development Support Manager to assist with volunteer recruitment and training to grow our retail operations. We also approved a proposal to open our eighth shop – a new 'boutique-style' outlet. A location was agreed with plans to open in early 2024. Our volunteer numbers have returned to pre-pandemic levels with more than 100 volunteers supporting our shops. Our thanks to everyone who donated stock to our shops and to all our volunteers and customers for their support in 2023.

Above left: Concern's Danny Harvey speaking at the launch of the third funding round of the Concern Philanthropic Circle in the Long Gallery, Stormont, Belfast.
Photo: Dylan Murdock/Concern Worldwide
Above centre: Derry supporters taking part in the Scalp Walk mountain challenge for Concern.
Photo: Concern Worldwide
Above right: Northern Ireland actor Jamie Dornan visits Concern's second-hand bookshop in Holywood, Co Down, along with Concern's Retail Development Manager Aileen McKee.
Photo: Concern Worldwide

Strategic Goal 2: Be a credible and powerful voice to drive policy change and urgent action on extreme poverty

In the first half of 2023, much of our advocacy work continued to be focused on the need for urgent action in response to the East Africa hunger crisis. We collaborated with others across the sector, met with Foreign, Commonwealth and Development Office (FCDO) teams and, through them, created new links to FCDO staff in key countries. We also organised parliamentary briefings and lobbying events. In February, we worked with 10 other organisations to bring 100 campaigners from across the UK to meet their MPs. In March, we held a virtual closed-door discussion with parliamentarians, which was an opportunity for them to hear directly from Concern colleagues and local partners responding to this crisis. We worked with our campaign supporters to engage with MPs and to put pressure on Andrew Mitchell, the Minister for Development, around key global moments.

On the communications front, we collaborated with Comic Relief to focus attention on the crisis in East

Above left: Concern (UK)'s advocacy team and staff members at an event in Trafalgar Square, London, to raise awareness of the East Africa food crisis and the need for the UK government to protect the aid budget.

Photo: Concern Worldwide

Above right: Concern was invited to take part in an event in Belfast to mark the 60th anniversary of the DEC, with Saleh Saeed, DEC Chief Executive.

Photo: Darren Kidd/Presseye/DEC

Africa, reaching a wide public audience. A film, presented by Lenny Henry, was broadcast on BBC One on Red Nose Day 2023 and included video footage from Concern featuring Dr Aweis Olow Hassan who has been working with Concern since 2017 through the Ministry of Health in the role of Doctor in Charge of a stabilisation centre in Somalia. The health centre provides special care to severely malnourished children with medical complications.

From July, our campaigning shifted its focus to climate change. We worked with others in the sector to respond to reports that the UK government would be dropping its climate finance commitments. We also asked our campaign supporters to email their MPs, urging the Prime Minister to keep the UK's climate commitments. The government did, but also made changes to how climate finance was counted, effectively watering down the promises made. A ministerial update from Andrew Mitchell in October gave more clarity on how the commitment would be delivered. Through the Zurich Flood Resilience Alliance we commissioned the think-tank Overseas Development Institute (ODI) to analyse how governments are delivering the $100 billion climate-finance commitment, focusing on adaptation funding. Jackson Mekenye, Concern's Livelihoods Coordinator in Kenya, participated in a launch webinar. We also worked with Mercy Corps and Practical Action to produce a UK-specific briefing based on the ODI analysis and the ministerial update, which we used ahead of the UN climate negotiations (COP28).

At COP28 itself, we supported colleagues from our programmes in Bangladesh, Haiti, Kenya, Malawi and Pakistan to attend, organise and participate in side events. We worked with staff across multiple directorates, including communications, global citizenship and our country teams, to develop resources to highlight the impacts of climate change and the gaps in support for the people most affected. This included a video calling on the Prime Minister to deliver the UK's commitments on climate finance shared across social media channels.

On nutrition, we were appointed co-chair of International Coalition for Advocacy on Nutrition (ICAN) UK. Through ICAN UK, we led the production of a report on the UK's spending and programmes on nutrition, which we presented to parliamentarians at an event on World Food Day. The report explores the impact of cuts to UK Official Development Assistance (ODA) on efforts to tackle global malnutrition, and wider spending on nutrition programmes since 2013. We were able to share lessons from our nutrition programmes at a number of events throughout the year, including a UNICEF and FCDO roundtable on nutrition financing; a World Food Programme (WFP) parliamentary roundtable, where Lubaba Hussein, Concern's Nutrition Coordinator in South Sudan, shared insights on wasting prevention; and at an FCDO roundtable on its approach to Ending Preventable Deaths. We also engaged with the FCDO in the run up to the UK's Global Food Security Summit, including submitting a briefing note and working with development network Bond and ICAN UK to coordinate civil society recommendations.

In August, the FCDO launched a consultation on its new white paper on international development. Published in November, the document sets out the UK's approach to 2030. We provided input to the consultation, drawing on programme evidence and learning, and took part in a number of consultation meetings.

The one-year anniversary of the conflict in Ukraine and the one-year anniversary of the Pakistan floods were an opportunity for us to demonstrate the impact of Concern's response and build trust with our audiences so they continue to support our work. We worked closely with the DEC on their campaigns around these key moments. Notably, one of Concern's programme participants had their story painted onto the side of truck when artist Ali Salman Anchen and his team of artists travelled to meet some of the people affected by the floods. The story of the painted mobile aid truck generated national media coverage. For the Ukraine anniversary, we received several media mentions, including in the Irish News and Belfast Telegraph which published five articles, four of them quoting Concern's Head of Emergency Operations. A member of our partner organisation was interviewed by LBC radio.

Above left: Ali Salman Anchan and his team of artists met some of the people impacted by the devastating monsoon rains in Pakistan. They set to work covering an aid truck with vibrant images to share people's stories of resilience and recovery.

Photo: Zoral Khurram Naik/DEC

Above right: One of Concern's billboards on display across Northern Ireland, thanks to a charity partnership with JCDecaux Ireland.

Photo: Concern Worldwide

We secured significant media coverage of the impact and our response to the Türkiye and Syria earthquakes. This included broadcast and online coverage in Northern Ireland with Concern spokespeople interviewed on BBC Radio Ulster, BBC TV News NI and three reports on UTV Live. Our Acting Programme Director in Türkiye, Ali Fuat Sutlu, took part in a live interview on Sky News, while Country Director Andy Buchanan was interviewed twice on BBC Radio Cumbria. Lamyaa Abod Aslan, District Team Leader in the Protection Programme, herself a Syrian refugee, was featured on Channel 5 News, along with some of our footage.

In 2023, we secured a two-year charity partnership with advertising company JCDecaux Ireland to enable us to post almost 300 outdoor printed billboards across Northern Ireland on free voidage space, as well as digital billboards in Belfast and Derry and digital

screens in six shopping centres, to help build our brand and raise awareness of our work.

The post-primary school debates programme, which gives students the opportunity to reflect on global issues, continued in a new hybrid format, with initial debates being held online and later, in person. The programme remained popular, with 26 Northern Ireland schools registered to take part in the 2023-24 academic year. In 2022-23, we piloted a primary school debating competition and, following its success, we moved ahead with plans for its implementation in 2023-24, with the first primary school debate commencing in early 2024.

We are members of the Coalition of Aid and Development Agencies in Northern Ireland (CADA NI) working together with other charities to enhance awareness and create a better understanding of development issues in Northern Ireland. We supported the CADA One World Festival in 2023 assisting with the planning and promotion of the festival including the flagship event, exploring the festival theme, 'Health of Our World', through music, dance and poetry.

In November 2023, the Stormont All Party Group on International Development (APGID) was reconvened, and CADA NI will provide secretariat support and work with Members of the Legislative Assembly (MLAs) to agree plans and objectives for the group.

Strategic Goal 3: Be a diverse, responsive and inclusive organisation

A strategy review in 2023 confirmed that progress towards becoming a more diverse, responsive and inclusive organisation was being made, and only small modifications were made to strategic actions for this goal.

With assistance from a consultant, we reviewed our current Equality Diversity and Inclusion (EDI) Action Plan to ensure that it is effective, relevant and meets our ambitions. The staff EDI Reference Group monitored progress made to date, and the Expanded Leadership Team (ELT) reviewed timelines against the milestones set out in the action plan.

We continued our conversations on anti-racism, diversity and equality by enabling staff to attend quarterly sessions to discuss and share views on diversity. The sessions focused on self-awareness, organisational culture, engagement and belonging. The consultant found that although staff found the sessions challenging, they were more confident in discussing EDI issues openly.

The ELT, an initiative to have a more diverse and inclusive leadership, as well as creating more opportunities for staff development and exposure, had its first year of meetings. Broadly welcomed, the team will conduct a review at the start of 2024 to determine its future direction.

In 2023, we continued to focus on staff mental health and wellbeing. We created opportunities for line managers to access 'Mental Wellbeing in the Workplace' training, and all staff were invited to attend 'Personal Resilience' training. We also appointed and trained new Mental Health First Aiders to ensure that staff members are supported.

A review of available London office space was conducted in 2023 to source more suitable premises to facilitate hybrid working requirements, enabling staff to work collaboratively and effectively while providing a cost-effective alternative to the existing office space and adhering to our environmental guidelines. Following the selection of office space at The Foundry, we moved into the new premises in January 2024.

During the year, we continued to review our processes which led to developing new policies to strengthen our compliance and make our processes more transparent. We developed a structured document library on the new organisational intranet to ensure staff can access information quickly, and launched our own homepage on the intranet, enhancing our existing work around internal communication.

Hiring high quality and experienced candidates for certain positions remained challenging in 2023, and significantly impacted workloads in some teams. Despite this, we remained focused on the delivery of our annual plans. As part of a revision of our global pay policy, we carried out salary benchmarking and created new salary bands, moving towards a global banding framework that will enable us to treat roles more equitably across the organisation.

4.2 Financial review

The financial outcome for 2023 is set out in the Statement of Financial Activities on page 68.

Our final position for the year shows net expenditure of £3.3 million, decreasing total funds to £6.1 million. Total income for 2023 was £24.9 million and we are incredibly grateful to all of our supporters and donors, large or small, who enabled us to continue to help support people living in extreme poverty. A more detailed commentary on the financial results reflected in the 2023 Annual Report is set out below.

Income

Concern (UK) raised a total of £24.9 million in 2023 (2022: £30.7m), a decrease of £5.8 million (19%) in income when compared to 2022, primarily caused by a significant decrease in income from emergency appeals. The income detail is outlined below. We continue to raise income from diverse sources to mitigate the challenges of the current economic environment.

Income from donations and legacies

Income from donations and legacies comprises donations from individual and corporate donors, community groups, trusts and foundations and the Disasters Emergency Committee (DEC). We received £12.5 million (2022: £17.0m) in donations and legacies in 2023, a decrease of £4.5 million (26%) on the amount received in 2022 due to a significant decrease in emergency appeals income.

In the year, income from individuals of £4.8 million decreased by £0.4 million (8%) (2022: £5.2m) while income from corporates, major donors and trusts of £1.4 million increased by £0.1 million (8%) (2022: £1.3m). Although we saw a drop of £4.4 million (47%) in emergency appeals income to £5.0 million (2022: £9.4m), 2022 was an exceptional year with three successful emergency appeals. The public continued to support us generously in response to our appeals throughout 2023 enabling us to deliver life-saving support across our countries of operation. We are very grateful to our dedicated supporters who respond swiftly and generously to our requests for support. During the year, despite the challenging economic environment, we continued to engage with the compassionate UK public, developing important relationships with key donors enabling us to secure the vital funds needed to deliver our charitable objectives in 2023 and beyond.

In 2023, we received £5.0 million from the DEC generated by appeals launched in 2022 and the 2023 emergency appeal in response to the earthquakes in Türkiye and Syria: Ukraine Humanitarian Appeal £1.4 million (2022: £7.5m), Coronavirus Appeal £0.3 million (2022: £1.2m), Pakistan Floods Appeal £0.4 million (2022: £0.7m) and Türkiye-Syria Earthquake Appeal £2.9 million (2022: nil).

Our community fundraising income was £0.3 million (2022: £0.6m). The £0.3 million (50%) decrease on the previous year was due to us suspending our Ration Challenge because of low participation levels in the previous year.

Legacy income increased by £0.1 million (25%) to £0.5 million (2022: £0.4m).

An analysis of voluntary income by source is in note 2(a) to the accounts.

Income from governments and other co-funders:

Concern (UK) received a total of £11.6 million (2022: £13.1m) from governments and other institutional donors, a £1.5 million (11%) decrease from the previous year.

Although the UK government continues to remain the single largest donor in 2023, contributing £8.7 million (2022: £12.1m) which amounts to 75% (2022: 92%) of total co-funding income, we continue to experience the effects of the foreign aid budget reduction imposed in previous years. The UK government contributed to 21 projects in 11 (2022: 13) of the countries where Concern works.

In 2023, we continued to build relationships with new co-funders in support of our programmes. We received funding from UN agencies of £1.2 million (2022: nil), a grant of £0.6 million (2022: £0.8m) from European Civil Protection and Humanitarian Aid Operations (ECHO), a grant of £0.5 million (2022: £0.2m) from the Swedish International Development Cooperation Agency (SIDA) and £0.1 million (2022: £15,000) from Guernsey Overseas Aid.

During the year, we also received £0.5 million from Comic Relief for our East Africa crisis response in Somalia and Kenya.

An analysis of grant income by donor is shown in note 2(b) to the accounts.

Trading and other income:

We raised £648,000 in income from trading activities in our charity retail stores in 2023 (2022: £552,000). Throughout the year, the shops also received donations of £67,000 (2022: £43,000) which are included in public donations. We are very grateful to our dedicated team of shop volunteers and employed staff for their continued commitment and support of our retail function. In 2023, we had seven shops in Northern Ireland (2022: 6).

Expenditure

Our total expenditure was £28.2 million (2022: £25.1m) and made up as follows:

	£m		%	
Charitable activities	**24.2**	(20.9)	**86**	(83)
Raising funds	**4.0**	(4.2)	**14**	(17)
	28.2	(25.1)	**100**	100

Total expenditure in 2023 increased by £3.1 million (12%) due to greater support provided to overseas programmes.

The cost of raising funds decreased by £0.2 million (5%).

The board adopts a number of key performance indicators in order to measure the charity's performance, efficiency and financial strength. The indicators over the four years to 2023 are shown in the table below.

The variances in the table are partly influenced by the level of emergency income raised each year and the significant contributions in the last two years, £5.0 million received from the DEC in 2023 and £9.4 million in 2022, is reflected below. The board continues to be satisfied with the efficiency of fundraising, the level of support costs and reserves held, and is confident that these are all in line with the agreed strategic direction.

Unrestricted income is available for the Board to use for the purposes of the charity in fulfilling its charitable objectives. We use unrestricted income where flexible funding is needed most, for example to:

- develop, test and demonstrate the effectiveness of new approaches
- respond quickly to emergencies, before dedicated appeal funding is secured
- finance our policy and campaigns work
- meet essential running costs that enable the charity to function properly

Restricted income must be used only for the purpose specified by the donor. We use this income to finance particular programmes or elements of our humanitarian responses, as stipulated by and agreed in advance with the donor.

The board are confident that future incoming resources to the charity will be adequate to support the continuation of existing projects and activities, and also to meet other needs which may arise. Accordingly, Concern (UK) continues to adopt the 'going concern' basis in preparing the financial statements.

Reserves and financial position

It is Concern (UK)'s policy to commit the maximum amount of resources possible to current programmes that directly impact those we support and therefore retain only what is necessary to safeguard the continuity of its operations.

The total funds held of £6.1 million at 31 December 2023 (2022: £9.4m) are detailed in note 16 to the financial statements and fall into two categories:

Restricted funds (£3.2 million): These are funds that can only be used for purposes specified by the donors. Our policy to apply funds for the purposes for which they were donated as soon as possible. The decrease of £3.3 million in restricted funds in 2023 is mainly due to utilising emergency appeals funding raised in the previous year for their purpose. The trustees plan that all of the restricted funds held at that date will be fully utilised during 2024.

Unrestricted funds (£2.9 million) are made up of £1.9 million designated funds and £1.0 million general funds.

Designated funds (£1.9 million) are funds set aside by the Board of Trustees for specific purposes. At the end of 2023, these funds were designated for two specific purposes:

- To ensure the continuity of operations in the event of a temporary downturn in income: £1.6 million
- To earmark funds required to be invested in fixed assets to continue operations which are therefore not readily available for other purposes: £0.3 million

The trustees reviewed the level of designated reserves required at 31 December 2023 in order to ensure that they are sufficient to cover both purposes stated above (see note 16 (b)).

Indicator	**Concern (UK)**			
	2023	**2022**	**2021**	**2020**
Return on fundraising investment*	3.3x	4.2x	2.1x	2.5x
Support costs as a percentage of total costs	3.7%	3.3%	3.9%	2.2%
Unrestricted reserves as a percentage of total income	11.7%	10%	11%	7%

*Return on fundraising investment is the sum of Income from Donations and Legacies (note 2a) and Retail Income (note 2c) divided by the total cost of raising funds (note 4).

General funds (£1.0 million) represent unrestricted funds which may be used to further the objects of Concern (UK).

The board believes that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, the board continues to adopt the 'going concern' basis in preparing the financial statements.

4.3 Plans for future periods

Globally, the organisation continues to broaden its work in terms of scope and impact for people living in extreme poverty and in need of humanitarian assistance. In 2023, a new country programme was opened in Yemen where over 21 million people are in humanitarian need. Concern will continue to grow this programme and deepen and expand our work in other fragile and conflict-affected places.

Plans for Concern (UK) have been guided and informed by a strategy mid-term review which took place in 2023. The review noted solid progress in a number of areas, and 2024 will focus on progressing and consolidating these. A refreshed Equality, Diversity and Inclusion Action Plan will guide continued learning, development and progress to become a more diverse and inclusive organisation. The Carbon Action Plan will be reviewed in the light of actual carbon footprint data and some new actions may be required. Two years of learning about hybrid working will be consolidated into new office layouts for both London and Belfast along with revised and refreshed policies and salary scales. Alongside this, work will continue on a range of initiatives to ensure staff are valued and supported and to create time and opportunity for reflection and creativity.

As a result of the strategy review, there is an increased drive to grow our public fundraising. For 2024, this means that there will be a greater focus on regular giver growth and innovation while continuing with successful income streams such as the retail strategy.

Due to successive UK aid cuts, institutional co-funding had been declining since 2021. However, changes in leadership at the FCDO and the new white paper for international development are framing a more positive future direction with a renewal of focus on least developed countries. As a result, additional funding has already been secured for 2024 and we hope to grow this further by continuing to strengthen Concern's relationship with the FCDO both in the UK and through our country programme offices.

There is huge potential for greater influence and advocacy in 2024, acknowledging that there will be a general election before the end of the year. A clear set of messages for the organisation around climate change will drive our advocacy for change in this area and will be complemented by a similar initiative around food security and nutrition. A new campaign is planned to launch in 2024 to increase supporter numbers and help drive forward our efforts to deliver better outcomes for people living in extreme poverty through our advocacy and influencing work.

Plans for 2024 are set out below.

Strategic Goal 1: Grow our public fundraising and institutional funding

In July 2023, the UK government announced a significant boost in its allocation to the overseas aid budget for the 2024-25 financial year, rising from £7.4 billion in 2023-24 to £8.3 billion in 2024-25. This includes a doubling of bilateral aid to Africa in 2024-25. Despite the government's overall aid budget still being below pre-2020 levels, this signals a renewed focus on poverty alleviation and supporting fragile and conflict-affected states in line with the recently published white paper on international development.

We aim to position Concern as a key FCDO partner in eight to 10 countries for both grants and contracts, while ensuring that current commitments are delivered on time and to high standards. We will continue to engage with the DEC and the Start Network to strengthen and add value to our partnership, while strengthening our efforts to deliver currently funded programmes. We will also aim to build partnerships and relationships with FCDO suppliers and international NGOs to mobilise resources and increase our internal and external impact.

Additionally, we will continue to engage with various humanitarian forums based in the UK.

Having signed the Global Development Delivery (GDD) Framework at the end of 2023, we will work with our consortium partners in applying for projects under Education, Gender and Social Inclusion (Lot 3), where we are the lead agency, while partnering with other agencies for Climate and Nature (Lot 1) and Health and Humanitarian (Lot 2). We will work to deliver robust applications under the GDD Framework as a lead and in consortia/partnerships. We will complete some of the strategic initiatives started in 2023, such as strengthening our donor intelligence, a joined-up support plan for institutional funding and advocacy to prioritised countries, and finalising our UK engagement strategy with the International Programmes Directorate and country programmes.

In 2024, we will build on the work we started in 2023 with the creation of the Public Fundraising and

Fundraising Innovation Teams. A review of our organisational strategy conducted in 2023 reconfirmed the importance of generating flexible, 'unrestricted' income and this will remain the focus of both teams.

The Public Fundraising team will focus on a number of priority areas in 2024. These include a review of our fundraising events strategy to grow our events offering to supporters. We will continue to invest in attracting new donors to Concern through social and digital channels, especially through alternative Gifts, emergency appeals when they occur, and through new product launches. We will also increase our communications to supporters conveying the benefits of legacy giving to the long-term impact Concern is able to achieve.

Building our base of regular givers and cash donors remains core to our strategy and will remain a priority in 2024. We will launch the first of the new fundraising products developed by the Fundraising Innovation Team, which focuses on growing our base of regular givers. The team will also develop the work it started in building our understanding of the interests and motivations of our supporters, using this insight to develop further new products for testing later in the year and into the future.

Thanking our existing supporters and engaging them through impactful communications will remain a priority in 2024. Having launched our new customer relationship management system last year, in 2024 we will focus on maximising the value its improved functionality offers, improving our capacity to deliver even better quality, more individualised communications to our supporters and so increase their engagement with the work they are helping to make possible.

We remain committed to growing our engagement with corporate and philanthropic organisations and in mutually beneficial partnerships with them. In 2024, we will review our strategies for engaging with companies and individuals capable of making significant philanthropic donations to ensure we are working in the most effective and efficient way to grow these areas. We will continue to recruit members and associates to the Concern Philanthropic Circle to increase support for the new Green Graduation Programme in Ethiopia.

We will open our eighth retail outlet in Northern Ireland, piloting a 'boutique-style' approach, and begin planning for a ninth shop. We will also test new local retail partnerships and explore new online opportunities.

Strategic Goal 2: Be a credible and powerful voice to drive policy change and urgent action on extreme poverty

With a General Election on the horizon in the UK for 2024, we will continue to see changes within the political and policy space. We will use opportunities over the year to collaborate with others in the sector, engage with decision makers, mobilise our campaign supporters and push for transparency, accountability and the funding commitments and policies that will best meet the needs of people living in extreme poverty across the world.

In July, we will be holding an event in parliament to push the issue of global poverty up the political agenda. The event will bring together leading thinkers and practitioners from various fields to engage in a constructive dialogue on the key issues and trends impacting extreme poverty worldwide. At this event, we plan to launch a manifesto outlining our recommendations and immediate steps the incoming government will need to take following the election.

With our new customer relationship management system now in place, we plan to build and strengthen engagement with our campaigners throughout the year, making sure we are developing content that best fits their interests.

We will continue to hold the government to account on its existing commitments on climate and nutrition, as well as looking to influence future commitments. The next Nutrition for Growth Summit will be held in 2025, hosted by the French government in Paris. The build up to this summit has already begun and we will be engaging with francophone civil society to ensure a successful pledging summit, with a specific focus on accountability on commitments made in 2021. The 2024 climate negotiations (COP29) in November will focus on climate finance. The next collective goal on climate finance is one of the key issues on the negotiation agenda. This goal will supersede the $100 billion climate finance commitment, which has been a focus of much of our climate advocacy to date. We will be sharing lessons from how that commitment has been delivered, and working with others to contribute towards discussions around what the new goal should be and the principles underpinning it. Finally, we will share programme lessons to inform policy decisions, building on the FCDO's priorities outlined in the government's white paper on international development.

In early 2024, our communications work will focus on two key reporting back moments. There will be the second anniversary of the conflict in Ukraine and the first anniversary of the Türkiye-Syria earthquake. We will use these anniversaries to highlight the work Concern has delivered and support the DEC's plans to thank the UK public who donated to the appeals. In addition, we will continue efforts to raise awareness of the crisis in Sudan, where there are more displaced people internally and externally than anywhere else in the world.

We will be launching Concern on a brand-new social media platform for us – TikTok. Along with our other social media channels, we will focus our content production on raising awareness of extreme poverty, building trust and reinforcing credibility.

Strategic Goal 3: Be a diverse, responsive and inclusive organisation

The drive to become a more diverse organisation will continue to be our priority. We aim to increase workforce diversity by reviewing our current recruitment practices to ensure they meet our ambitions.

We will monitor our EDI targets by conducting a baseline diversity survey. Engagement with an external consultant will continue to create a safe platform for discussions and to ensure our organisational culture supports diversity, inclusion and equality, enabling all our staff to thrive. The culture of inclusion also encourages a supportive and collaborative environment which is key to achieving our organisational goals.

Establishing a hybrid working policy, based on learning from our current practices, will be crucial to creating a working environment that supports our values and staff wellbeing while meeting our operational needs.

Mental health and wellbeing will remain a focus throughout the year to ensure our staff feel valued and appreciated. We will also create further opportunities for staff members to take part in wellbeing sessions.

We will engage staff with the proposed implementation of a revised global pay policy and salary bands. We also aim to roll out a new global performance appraisal process based on competencies to support the personal development of staff members.

We aim to revise some of our HR policies and practices to ensure they support and reflect our organisational culture and values.

4.4 Principal risks and uncertainties

The major risks to which Concern (UK) is exposed, as identified by the management team and reviewed by the trustees, have been ranked by likelihood and impact as part of the annual risk review process.

The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The main risks identified, together with the methods adopted to manage and mitigate them, are summarised below. The risks listed below are embedded in a global risk register and some are common across Concern Worldwide and Concern (UK), although relative rankings vary across the two organisations. Both organisations work together in order to manage common risks.

Slow economic growth, inflation and high cost of living affecting fundraising income

In 2024, the UK enters an election year with a weak and uncertain economic growth prospects. At the end of 2023, the UK slipped into recession following successive falls in GDP and very low growth overall, and despite inflation falling, it may remain above the 2% target set by the government. Challenges with the economy and a continued high cost of living will likely combine to affect our supporters' capacity to contribute to charitable causes.

Staff wellbeing and staff turnover leading to gaps, a drop in motivation and performance and/or overwork

Our ability to achieve organisational goals relies on our workforce. In 2023, the staff turnover rate dropped following a high in 2022. Initiatives planned for 2024, such as reviewing the UK pay policy, implementing a new salary structure from January 2024, developing EDI action plans, and promoting wellbeing, including mental health support, will contribute to enhanced staff retention. Despite these efforts, staff turnover and motivation remain an important risk due to competition for experienced staff, the high cost of living in the UK and the impact of gaps within teams.

Challenging institutional funding environment limiting our ability to reach our annual target

Globally, humanitarian needs are on the rise, driven by an increasing number of conflicts. However, humanitarian funding is not keeping pace. There are significant gaps in humanitarian funding across all countries where Concern operates. The UN and NGOs are grappling with the challenge of supporting more people in need with limited resources, impacting the quality of their response and reputation. The UK government's white paper on international development has shown a commitment to addressing extreme poverty by allocating at least 50% of overseas aid to the least developed countries. While this has led

to increased allocation for some countries, there is no commitment to overall funding growth for international development. Although Concern secured several large grants in 2023, the global surge in humanitarian needs and donor inability to keep pace with this, may affect our ability to meet our annual target for institutional funding needed to support our work across the globe.

A compliance issue, either from the statutory or donor perspective, leading to additional cost or impact on reputation

This risk is broken down into the different areas of compliance relevant to the organisation. There are compliance requirements related to institutional donors and the knock-on effect of non-compliance of downstream partners in consortia arrangements. The risk of failure in regulatory compliance with external and statutory regulations is managed with a large number of measures in place. The Senior Management Team and Board regularly monitor and review a compliance framework and action plan as a part of managing this risk. There is a risk to reputation of poor-quality donor care and experience and the Fundraising Committee on the Board of Trustees provides important oversight to reduce the risk of non-compliance with this and other fundraising regulations. Management of risks related to data management and processing is overseen by the Data Protection Working Group which is led by the Director of Finance and Operations. Finally, in an election year, we are closely monitoring the extent and nature of our campaigns and how the incoming Foreign Influence Registration Scheme (FIRS) will affect the work of organisations like ourselves.

Fraud, corruption, other criminal behaviour or significant error

While fraud or corruption could both damage the organisation's reputation and result in loss of resources, Concern limits the likelihood of fraud though continuous review and strengthening of existing systems and processes. Although fraud continues to be uncovered, these are minor incidences, and it is felt that fraud control mechanisms are well embedded in all Concern operations.

Safeguarding

As an organisation which works to improve the lives and wellbeing of some of the most vulnerable people in the world, maintaining the safety and protection of the communities with whom we work and of our staff is of primary importance to Concern. Robust policies and processes ensure strong management of this risk and there is an internal serious incident monitoring group to ensure any incidents are managed appropriately, rapidly and in accordance with policy and guidance. We will continue to engage and train staff and volunteers to ensure our safeguarding policies are followed.

A cybersecurity breach or system failure

A number of precautions are in place to mitigate the risk of systems failure and Concern uses a diversity of technologies and approaches to conduct our backups including multiple sites and cloud technology. There is a general increase in cybercrime and Concern continues to employ preventative measures like new anti-virus software, upgrades to firewalls, implementation of multi-factor authentication and introduction of new protocols and policies reviews.

5. Staff and volunteers

The organisation acknowledges with gratitude the work of its staff and its volunteers in 2023. The major achievements during the year are due to their dedication and belief.

Concern (UK) is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

6. Political donations

No political donations were made during the year (2022: nil).

7. Post balance sheet events

No significant events have taken place since the year end that would result in adjustment of the financial statements or inclusion of a note thereto.

8. Auditor

In accordance with Section 485 of the Companies Act 2006, a resolution for the reappointment of KPMG as the auditor of the company is to be proposed at the forthcoming Concern Worldwide Annual General Meeting.

9. Subsidiary undertaking

Details of the subsidiary undertaking are set out in note 13 to the financial statements.

By order of the Board

Bernadette Sexton
Trustee
16 May 2024

Victoria Akinboro
Trustee

As part of a response to support people displaced by conflict in DRC, 60-year-old Jeanne Kalunga Fatuma has received cash assistance and business training from Concern in Tanganyika Province.
Photo: Ariane Rwankuba/Concern Worldwide

Statement of trustees' responsibilities in respect of the trustees' annual report and the financial statements

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with *FRS 102 The Financial Reporting Standard applicable in the UK.*

Under Company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charitable Company and of the income and expenditure of the Group for that period. In preparing these financial statements, the trustees 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 the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Group or the Charitable Company or to cease operations or have no realistic alternative but to do so.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group's and the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are responsible for 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, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Group and the Charitable Company and to prevent and detect fraud and other irregularities.

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

On behalf of the board

Bernadette Sexton
Trustee
16 May 2024

Victoria Akinboro
Trustee

Independent auditor's report to the trustees and members of Concern Worldwide (UK)

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Concern Worldwide (UK) ('the Charitable Company') for the year ended 31 December 2023 which comprise the consolidated statement of financial activities, consolidated and company balance sheets, the consolidated cash flow 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 UK Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland.*

In our opinion:

- the financial statements give a true and fair view of the state of the Group's and of the Charitable Company's affairs as at 31 December 2023 and of the Group's income and expenditure for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We have been appointed as auditor under the Companies Act 2006 and under section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 of the Charitable Company in accordance with ethical requirements that are relevant to our audit of financial statements in the UK, including the Financial Reporting Council (FRC)'s Ethical Standard and we have fulfilled our 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

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the Group or the Charitable Company or to cease their operations, and as they have concluded that the Group's and the Charitable Company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over their ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustees' conclusions, we considered the inherent risks to the Group's business model and analysed how those risks might affect the Group's and Charitable Company's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustees' 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 Group's and the Charitable 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.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the Group or the Charitable Company will continue in operation.

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

Report on the audit of the financial statements
(continued)

Detecting irregularities including fraud

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the directors.

In addition, our risk assessment procedures included: inquiring with the directors and other management as to the Group's and the Charitable Company's policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the directors and other management have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the Group's and the Charitable Company's regulatory and legal correspondence; and reading Board and committee minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The Group and Charitable Company are subject to laws and regulations that directly affect the financial statements including companies and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The Group and Charitable Company are subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The trustees are responsible for the other information, which comprises the Trustees' Report (which constitutes the Strategic Report and the Directors' Report), About us section, A message from the Chair of Trustees, A message from the outgoing Executive Director, Our overseas work in 2023 section, How we work section, Income and expenditure section, Legal and administrative information, and the Appendix. 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.

Report on the audit of the financial statements
(continued)

Opinions on other matters prescribed by the Companies Act 2006

Based solely on our work on the other information undertaken during the course of the audit:

- we have not identified material misstatements in the Trustees' Report;
- in our opinion the information given in the Trustees' Report, which constitutes the Strategic Report and the Directors' Report for the financial year, is consistent with the financial statements; and
- in our opinion, the Trustees' Report has been prepared in accordance with the Companies Act 2006.

Matters on which we are required to report by exception

Under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

Respective responsibilities and restrictions on use

Responsibilities of trustees for the financial statements

As explained more fully in their statement of trustees' responsibilities set out on page 62, the trustees (who are the also the directors of the Charitable Company for the purposes of company law) 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 the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Group or the Charitable Company or to cease operations, or have no realistic alternative but to do so.

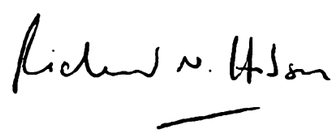
Auditor's responsibilities for the audit of the financial statements

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

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

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

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the Charitable Company's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members and the Charitable Company's trustees 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 Charitable Company, its members, as a body and its trustees, as a body, for our audit work, for this report or for the opinions we have formed.



16 May 2024

Richard Hobson
Senior Statutory Auditor
for and on behalf of KPMG, Statutory Auditor
1 Stokes Place,
St Stephen's Green,
Dublin 2,
Ireland

Financial Statements

A selection of vegetables, fruit and spices grown by Anita Rani in her kitchen garden in Shoronkhola, Bangladesh.
Photo: Mohammad Rakibul Hasan/Concern Worldwide

Consolidated Statement of Financial Activities

for the year ended 31 December 2023

	Notes	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2023 Stg£	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2022 Stg£
Income from:							
Donations and legacies	2a	**7,529,752**	**4,987,757**	**12,517,509**	12,144,486	4,891,226	17,035,712
Charitable activities – grants and contracts from governments and other co-funders	2b	**11,598,113**	**-**	**11,598,113**	13,093,772	-	13,093,772
Trading and other income	2c	**-**	**760,241**	**760,241**	-	572,061	572,061
Total income		**19,127,865**	**5,747,998**	**24,875,863**	25,238,258	5,463,287	30,701,545
Expenditure on:							
Charitable activities	3	**22,420,980**	**1,771,335**	**24,192,315**	20,104,826	801,174	20,906,000
Raising funds	4	**-**	**4,009,818**	**4,009,818**	-	4,232,136	4,232,136
Total expenditure		**22,420,980**	**5,781,153**	**28,202,133**	20,104,826	5,033,310	25,138,136
Net (expenditure)/income		**(3,293,115)**	**(33,155)**	**(3,326,270)**	5,133,432	429,977	5,563,409
Transfers between funds	16 (b)	**(1,536)**	**1,536**	**-**	13,022	(13,022)	-
Net movement in funds		**(3,294,651)**	**(31,619)**	**(3,326,270)**	5,146,454	416,955	5,563,409
Reconciliation of funds:							
Total funds brought forward		**6,453,361**	**2,937,886**	**9,391,247**	1,306,907	2,520,931	3,827,838
Total funds carried forward	16	**3,158,710**	**2,906,267**	**6,064,977**	6,453,361	2,937,886	9,391,247

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

The notes on pages 71-84 form part of these financial statements.

As permitted by section 408 of the Companies Act 2006, the individual charity's statement of financial activities has not been included in these financial statements. The gross income of the charity is £24,457,252 (2022: £30,099,157) and the net result for the year is net expenditure of £3,326,973 (2022 net income of £5,562,091).

Consolidated and Concern (UK) Balance Sheets

as at 31 December 2023

	Notes	Group 2023 Stg£	Group 2022 Stg£	Charity 2023 Stg£	Charity 2022 Stg£
Fixed assets					
Tangible assets	9	**253,452**	214,156	**200,230**	191,233
Total fixed assets		**253,452**	214,156	**200,230**	191,233
Current assets					
Debtors and prepayments	10	**9,807,700**	11,667,501	**10,346,047**	12,096,053
Cash at bank and in hand	11	**11,207,811**	6,230,500	**10,683,083**	5,791,088
Total current assets		**21,015,511**	17,898,001	**21,029,130**	17,887,141
Creditors:					
amounts falling due within one year	12	**(15,203,986)**	(8,720,910)	**(15,173,170)**	(8,695,211)
Net current assets		**5,811,525**	9,177,091	**5,855,960**	9,191,930
Net assets	16	**6,064,977**	9,391,247	**6,056,190**	9,383,163
The funds of the charity:					
Restricted funds	16	**3,158,710**	6,453,361	**3,158,710**	6,453,361
Unrestricted funds	16	**2,906,267**	2,937,886	**2,897,480**	2,929,802
Total funds		**6,064,977**	9,391,247	**6,056,190**	9,383,163

The notes on pages 71-84 form part of these financial statements.

The financial statements on pages 68-84 were approved by the Board of Trustees on 16 May 2024.

Bernadette Sexton
Trustee
16 May 2024

Victoria Akinboro
Trustee

Consolidated Cash Flow Statement

for the year ended 31 December 2023

	Notes	Group 2023 Stg£	Group 2022 Stg£
Cash flows from operating activities			
Net (expenditure) / income for the year		**(3,326,270)**	5,563,409
Adjustments for:			
Depreciation of tangible assets		**50,067**	46,797
Interest earned		**(111,845)**	(12,610)
Decrease/(Increase) in debtors		**1,859,801**	(6,619,575)
Increase/(Decrease) in creditors		**6,483,076**	(1,767,884)
Net cash from/(used in) operating activities		**4,954,829**	(2,789,863)
Cash flows from investing activities			
Purchases of tangible assets		**(89,363)**	(6,363)
Interest received		**111,845**	12,610
Net cash from investing activities		**22,482**	6,247
Net increase /(decrease) in cash and cash equivalents in the year		**4,977,311**	(2,783,616)
Cash and cash equivalents at beginning of year		**6,230,500**	9,014,116
Cash and cash equivalents at end of year	11	**11,207,811**	6,230,500

As permitted by paragraph 1.12 of FRS 102, Concern (UK) has not prepared a statement of cash flows for the parent entity. The consolidated cash flow statement above includes both the parent and subsidiary entity.

The notes on pages 71-84 form part of these financial statements.

Notes to the consolidated financial statements

(forming part of the financial statements) for the year ended 31 December 2023

1. Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the group financial statements of Concern Worldwide (UK) ('Concern (UK)' or 'the Charity') and its subsidiary (collectively 'the Group').

a) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy notes and on a going concern basis.

In the application of the accounting policies the Trustees are required to make judgements, estimates and assumptions and the most important areas where the judgements affect the financial statements and could impact the results of reported operations are listed in note 20.

Basis of consolidation

The financial statements of Concern (UK) and 'Concern (NI)' are consolidated, on a line by line basis, to produce the Group financial statements. The consolidated entity is referred to as 'the Group'.

Concern (UK) is a company limited by guarantee (registered number 04323646) and is a registered as a charity with the Charity Commission for England and Wales (charity number 1092236) and with the Office of the Scottish Charity Regulator (charity number SC038107). Concern (UK) meets the definition of a Public Benefit Entity under FRS 102.

Concern Worldwide (Northern Ireland) ('Concern (NI)') is a company limited by guarantee registered in Northern Ireland (company number NI019332) and as a charity with the Charity Commission for Northern Ireland (charity number 108592). Concern Worldwide (UK) ('Concern (UK)') is the sole member of Concern (NI), therefore, Concern (NI) is regarded as a subsidiary of Concern (UK). Concern (NI) meets the definition of a Public Benefit Entity under FRS 102.

Consortia arrangements

Income receivable and resources expended by Concern (UK), as a member of a consortium, are reflected in the Statement of Financial Activities only to the extent that the organisation is directly responsible for the management and utilisation of the funds. Amounts received by the Charity, as an agent for other consortium members, are not recorded as income. Cash held on behalf of consortium members is included in creditors.

b) Income

Income in the statement of financial activities is recognised 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

This income (which consists of monetary donations from the public, corporates, trusts, legacies, major donors (including Disasters Emergency Committee (DEC) appeals together with related Gift Aid income) is recognised in the period in which the Group is entitled to the resource, when receipt is probable and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is recognised when the donations are received, with legacies it is when it is probable that it 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 entity), whereas with Gift Aid income it is when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

Grants from corporates, major donors and trusts are recognised on the same basis as Grants from governments and other co-funders (see below).

Grants from governments and other co-funders

Grants from governments and other co-funders, are recognised when the entity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Grants from government and other co-funders typically include the following conditions:

- Performance based conditions – Concern (UK) is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the entity 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 – Concern (UK) is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the entity recognises the income to the extent utilised within the period specified in the agreement.

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

Trading and other income

Trading and other income includes retail income from the sale of donated goods through shops. Income is recognised net of value added tax.

Donated goods for resale are recognised within retail income when they are sold.

Gift in Kind

Concern (NI) recognises volunteers support in running the shops and valued their contributions by estimating the cost that Concern (NI) would have incurred through employing additional staff if volunteers were not available to provide the service. The estimate is based on current market rate salaries of staff that would need to be employed to replace volunteer support. Any other gifts in kind are measured at their actual costs that would have been incurred.

Other income

Other income includes bank interest and income arising from government employment and retail-related grants. It is recognised in the period in which it becomes receivable.

c) Expenditure

Resources expended are analysed between costs of charitable activities and costs of raising funds. The costs of each activity are separately accumulated, 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 benefit is required in settlement and the amount of the obligation can be measured reliably.

Support costs, which cannot be attributed directly to one activity, are allocated in proportion to estimated staff time spent on each activity.

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 which seem the most reasonable and appropriate for each type of campaign.

Costs of charitable activities

The cost of charitable activities comprises costs of overseas programmes and of policy, advocacy and campaigning work together with related support and governance costs. Concern (UK) works in the developing world by providing resources to the overseas branches of its parent company, Concern Worldwide. All costs of charitable activities are recognised on an accruals basis. Governance costs (which are included under this heading) represent the salaries, direct expenditure and overhead costs incurred on the strategic, as opposed to day to day, management of Concern (UK), and on compliance with constitutional and statutory requirements.

Costs of raising funds

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, staff costs in these areas and an appropriate allocation of central overhead costs. All costs of raising funds are recognised on an accruals basis.

d) Funds

Concern (UK) maintains various types of funds as follows:

Restricted Funds

Restricted funds represent grants, donations and legacies received which can only be used for particular purposes as specified by the relevant donor. Such purposes are within the overall aims of the organisation.

Unrestricted Funds

Unrestricted funds represent amounts which are expendable at the discretion of the Board of Trustees ('the Board') in furtherance of the overall objectives of Concern (UK). They consist of designated funds and general funds.

Designated funds represent amounts that have been set aside for specific purposes, which would otherwise form part of the general reserves of the organisation. Specifically, Concern (UK) sets aside funds so that it can protect its ongoing programme of work from unexpected variations in income and to finance fixed assets for on-going use.

General funds represent amounts which are expendable at the discretion of the Board in furtherance of the objectives of the Charity. Such funds may be held in order to finance working capital or to finance the start-up of new programmes pending receipts of funds.

e) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets which cost less than £750 are not capitalised.

Depreciation is calculated to write off the original cost of the tangible fixed assets, less estimated residual value, over their expected useful lives, on a straight line basis at the following annual rates:

Leasehold premises 3%
Furniture & equipment 10%
Other equipment.....20%
Computer equipment 33%

A full year's depreciation is charged in the year of acquisition with none in the year of disposal. Provision is also made for any impairment of tangible fixed assets below their carrying amounts.

f) Stocks

Unsold donated items (donated to Concern (NI)'s shops) are not included in closing stock since their cost is nil and their value is uncertain until sold.

g) Financial instruments

Debtors are recognised at the settlement amount due after any discount offered. Income recognised by the Company from governments and other co-funders, but not yet received at year end, is included in debtors.

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

Creditors are recognised where the entity 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. 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. Funds already received from donors, that do not meet the criteria for recognition as income, are shown in creditors.

h) 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 significant.

i) Pensions

Concern (UK) makes payments into individual externally administered defined contribution pension schemes for qualifying members of staff. The payments to the schemes are charged to the statement of financial activities in the year to which they relate (note 8).

j) Foreign Currencies

The financial statements are prepared in sterling (Stg£) which is the Company's functional currency because the majority of the funds raised by the Company are in sterling. Transactions denominated in other currencies are translated into sterling at the rate of exchange prevailing at the transaction date or at a contracted rate. Monetary assets and liabilities denominated in other currencies have been translated into sterling at the exchange rates ruling at the balance sheet date or the contracted rate, and any resulting gains or losses are taken to the statement of financial activities.

k) Taxation

Concern (UK) is a charitable company for UK corporation tax purposes. Accordingly, the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. Irrecoverable VAT is included in the costs when they are incurred

l) Leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight-line basis over the lease terms. Rent incentives are recognised on straight line basis over the lease term (length of the lease) or to the break clause if in place.

2. Incoming Resources

(a) Income from donations and legacies

	Restricted 2023 Stg£	Unrestricted 2023 Stg£	Group Total 2023 Stg£
Individual giving	**1,306,809**	**3,539,860**	**4,846,669**
Corporates, major donors and trusts	**1,195,540**	**212,739**	**1,408,279**
Concern Worldwide grant (Note 18)	**-**	**533,000**	**533,000**
Disasters Emergency Committee (DEC)*	**4,976,030**	**-**	**4,976,030**
Legacy income	**-**	**496,334**	**496,334**
Community fundraising	**51,373**	**205,824**	**257,197**
Total	**7,529,752**	**4,987,757**	**12,517,509**

*DEC is an umbrella group of UK charities which coordinates and launches collective appeals to raise funds to provide emergency aid and rapid relief to people caught up in disasters and humanitarian crises around the world.

	Restricted 2022 Stg£	Unrestricted 2022 Stg£	Group Total 2022 Stg£
Individual giving	1,646,887	3,527,078	5,173,965
Corporates, major donors and trusts	1,029,312	256,925	1,286,237
Concern Worldwide grant (Note 18)	-	215,842	215,842
Disasters Emergency Committee (DEC)*	9,403,852	-	9,403,852
Legacy income	500	386,660	387,160
Community fundraising	63,935	504,721	568,656
Total	12,144,486	4,891,226	17,035,712

(b) Income from charitable activities – grants and contracts from governments and other co-funders

	Group Total 2023 Stg£	Group Total 2022 Stg£
Foreign, Commonwealth and Development Office (FCDO)	**8,702,690**	12,126,709
Other government income		
SIDA	**515,588**	197,240
Guernsey Overseas Aid	**105,496**	15,033
Other co-funding		
UN	**1,178,189**	-
ECHO	**596,150**	754,790
Comic Relief	**500,000**	-
Total	**11,598,113**	13,093,772

Income from government grants comprises grants to fund the charitable activities of Concern (UK).

(c) Trading and other income

	Group Total 2023 Stg£	Group Total 2022 Stg£
Retail income	**648,396**	551,738
Deposit interest	**111,845**	12,610
Other income	**-**	7,713
Total	**760,241**	572,061

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

Retail income includes Gift in Kind of the value of £99,696 (2022: £95,866).

3. Expenditure on charitable activities

Expenditure on charitable activities can be analysed as shown below. Expenditure on overseas programmes represents contributions by Concern (UK) to the overseas programmes of Concern Worldwide.

	Direct costs Stg£	**Support costs* Stg£**	**2023 Group Total Stg£**
Overseas programmes			
Livelihood	1,033,454	18,048	**1,051,502**
Health	1,189,026	20,765	**1,209,791**
Education	757,122	13,222	**770,344**
Integrated	2,945,007	51,430	**2,996,437**
Emergency	16,772,570	292,910	**17,065,480**
Total overseas programmes	**22,697,179**	**396,375**	**23,093,554**
Policy, Advocacy and Campaigning	741,850	234,753	**976,603**
Governance (Note 5)	36,227	85,931	**122,158**
Total charitable expenditure	**23,475,256**	**717,059**	**24,192,315**

	Direct costs Stg£	Support costs* Stg£	2022 Group Total Stg£
Overseas programmes			
Livelihood	514,418	8,289	522,707
Health	1,065,646	17,172	1,082,818
Education	2,131,030	34,340	2,165,370
Integrated	802,472	12,931	815,403
Emergency	15,021,062	241,698	15,262,760
Total overseas programmes	19,534,628	314,430	19,849,058
Policy, Advocacy and Campaigning	780,214	185,028	965,242
Governance (Note 5)	23,013	68,687	91,700
Total charitable expenditure	20,337,855	568,145	20,906,000

*See note 6

4. Cost of raising funds

	Campaign costs Stg£	**Staff costs Stg£**	**Occupancy & other direct costs Stg£**	**Total direct costs Stg£**	**Support costs* Stg£**	**2023 Group Total Stg£**
Individual giving	1,075,563	1,244,157	282,766	**2,602,486**	260,393	**2,862,879**
Corporates, major donors and trusts	16,975	432,617	105,223	**554,815**	52,547	**607,362**
Legacy	9,390	-	-	**9,390**	-	**9,390**
Community fundraising	-	82,823	23,447	**106,270**	6,460	**112,730**
Retail costs	8,082	258,597	143,401	**410,080**	7,377	**417,457**
Total	**1,110,010**	**2,018,194**	**554,837**	**3,683,041**	**326,777**	**4,009,818**

	Campaign costs Stg£	Staff costs Stg£	Occupancy & other direct costs Stg£	Total direct costs Stg£	Support costs* Stg£	2022 Group Total Stg£
Individual giving	1,576,059	1,071,708	245,769	2,893,536	172,266	3,065,802
Corporates, major donors and trusts	19,634	399,825	99,882	519,341	40,987	560,328
Legacy	10,182	-	-	10,182	-	10,182
Community fundraising	-	175,366	42,615	217,981	24,661	242,642
Retail costs	5,511	217,425	117,504	340,440	12,742	353,182
Total	1,611,386	1,864,324	505,770	3,981,480	250,656	4,232,136

*see note 6

5. Governance costs

	Direct Stg£	**Support costs* Stg£**	**2023 Group Total Stg£**	Direct Stg£	Support costs* Stg£	2022 Group Total Stg£
Staff costs	-	52,022	**52,022**	-	49,910	49,910
Legal and professional fees	21,891	648	**22,539**	12,171	381	12,552
Office and other costs	14,336	33,261	**47,597**	10,842	18,396	29,238
Total	**36,227**	**85,931**	**122,158**	23,013	68,687	91,700

*see note 6

6. Support costs

Where support costs are attributable to a particular activity they are allocated directly to it. 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 that each activity absorbs. The allocation of the main types of support costs is detailed below.

	Overseas programmes Stg£	**Policy, Advocacy & Campaigning Stg£**	**Governance Stg£**	**Fundraising Stg£**	**2023 Group Total Stg£**
Administration and finance	210,119	154,114	85,931	282,542	**732,706**
Other support costs	186,256	80,639	-	44,235	**311,130**
Total support costs	**396,375**	**234,753**	**85,931**	**326,777**	**1,043,836**

	Overseas programmes Stg£	Policy, Advocacy & Campaigning Stg£	Governance Stg£	Fundraising Stg£	2022 Group Total Stg£
Administration and finance	131,924	111,416	68,687	204,262	516,289
Other support costs	182,506	73,612	-	46,394	302,512
Total support costs	314,430	185,028	68,687	250,656	818,801

7. Other information

	2023 Stg£	2022 Stg£
The surplus for the year is after charging the following items:		
Depreciation of tangible fixed assets	**50,067**	46,797
Auditor's remuneration (including expenses)	**26,440**	17,927
Direct reimbursement of expenses to Trustees	**1,230**	323
Payments under operating leases for premises	**228,133**	186,634

8. Staff

(a) Numbers and costs

The aggregate payroll costs of employees were as follows:

	2023 Group Stg£	2022 Group Stg£
Wages and salaries	**2,294,703**	2,159,104
Social welfare costs	**233,020**	229,754
Other pension costs	**175,150**	156,280
	2,702,873	2,545,138

Other pension costs include employer contributions to individual staff member pension schemes of £134,891 (2022: £122,035) as well as the cost of insurance policies that provide benefits in the event of the death or ongoing incapacity of staff members totalling £40,259 in 2023 (2022: £34,245).

Remuneration, including pension contributions, paid to the key management of Concern (UK) (the executive management team as detailed on page 39 of the annual report) amounted to £458,102 in 2023 (2022: £429,622).

The average number of employees during the year analysed by function was as follows:

	2023 No.	2022 No.
Management	**6**	6
Development	**5**	5
Marketing	**42**	47
Administration	**8**	7
	61	65

(b) Salary range

The number of employees whose remuneration amounted to over £60,000 in the year was as follows:

	2023 No. employees	2022 No. employees
£60,001 to £70,000	**1**	2
£70,001 to £80,000	**1**	2
£80,001 to £90,000	**2**	-

Remuneration includes salaries but excludes employer pension scheme contributions. Contributions to defined contribution schemes amounted to 7.5% of salary in 2023 (2022: 7.5%). No contributions were made to defined benefit schemes for employees.

Concern (UK) has a remuneration policy that has been agreed by the Board. This policy states that the Charity seeks to be competitive within each market in which it operates. As a principle this means that Concern (UK) 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.

(c) Remuneration of Board members

None of the Trustees of the Concern (UK) received remuneration for their services. Total costs of £4,243 (2022: £323) were incurred by the Trustees in travelling to and attending meetings of the Board in 2023 or training of which £1,230 (2022: £323) were paid directly to six (2022: 2) Trustees while £3,013 (2022: nil) was paid to third parties by Concern (UK).

Concern (UK) has a programme in place whereby the Trustees periodically visit a Concern Worldwide country of operation in order to ensure that they are familiar with Concern's work on the ground. The costs of these visits (which comprise medicals, visas, economy flights and basic accommodation) are generally borne by the Charity and in 2023 amounted to £4,464 (2022: nil).

9. Tangible assets

	Leasehold premises Stg£	Furniture & equipment Stg£	Computer equipment Stg£	Total Stg£
Group tangible assets				
Cost				
At beginning of year	318,393	319,382	55,859	693,634
Additions in year	37,625	38,074	13,664	89,363
At end of year	**356,018**	**357,456**	**69,523**	**782,997**
Depreciation				
At beginning of year	196,606	228,981	53,891	479,478
Charge for year	9,552	33,164	7,351	50,067
At end of year	**206,158**	**262,145**	**61,242**	**529,545**
Net book value				
At 31 December 2023	**149,860**	**95,311**	**8,281**	**253,452**
At 31 December 2022	121,787	90,401	1,968	214,156
Charity tangible assets				
Cost				
At beginning of year	318,393	284,752	55,859	659,004
Additions in year	37,625	-	13,663	51,288
At end of year	**356,018**	**284,752**	**69,522**	**710,292**
Depreciation				
At beginning of year	196,606	217,274	53,891	467,771
Charge for year	9,552	25,388	7,351	42,291
At end of year	**206,158**	**242,662**	**61,242**	**510,062**
Net book value				
At 31 December 2023	**149,860**	**42,090**	**8,280**	**200,230**
At 31 December 2022	121,787	67,478	1,968	191,233

10. Debtors and prepayments

	Group 2023 Stg£	Group 2022 Stg£	Charity 2023 Stg£	Charity 2022 Stg£
Amounts due from governments and other co-funders	**8,744,149**	9,720,912	**8,744,149**	9,720,912
Gift Aid receivable	**850,141**	1,746,895	**840,081**	1,746,895
Accrued income	**38,301**	13,464	**35,860**	11,744
Sundry debtors	**106,915**	97,248	**100,496**	91,560
Prepayments	**68,194**	88,982	**58,299**	86,832
Amount owed from subsidiary undertaking	**-**	-	**567,162**	438,110
	9,807,700	11,667,501	**10,346,047**	12,096,053

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

11. Cash at bank and in hand

	Group 2023 Stg£	Group 2022 Stg£	Charity 2023 Stg£	Charity 2022 Stg£
Funds held in UK banks	**11,207,811**	6,230,500	**10,683,083**	5,791,088

12. Creditors: amounts falling due within one year

		Group 2023 Stg£	Group 2022 Stg£	Charity 2023 Stg£	Charity 2022 Stg£
Trade creditors		**623,981**	410,774	**617,133**	398,082
Amounts advanced by governments and other co-funders	(i)	**2,871,760**	2,722,750	**2,871,760**	2,722,750
Accruals		**2,907,516**	289,458	**2,883,658**	277,458
Amount owed to parent company	(ii)	**8,776,585**	5,257,313	**8,776,585**	5,257,313
Sundry creditors		**24,144**	40,615	**24,034**	39,608
		15,203,986	8,720,910	**15,173,170**	8,695,211

(i) Balances with co-funders comprises amounts received from donors that do not yet meet the criteria for recognition of income.

(ii) The amounts owed to the parent company comprise of operational expenses paid on behalf of Concern (UK) by the parent company and is repayable on demand.

13. Activities of consolidated subsidiary – Concern (NI)

Activities of consolidated Concern (NI)

	2023 Stg£	2022 Stg£
Income	**715,112**	602,388
Expenditure	**(714,409)**	(601,070)
Net income	**703**	1,318
Assets	**611,319**	475,732
Liabilities	**(602,532)**	(467,648)
Net assets	**8,787**	8,084

14. Movement in receivables and advances from governments and other co-funders

	Opening Balance 2023 Stg£	Movement during the year Stg£	Closing Balance 2023 Stg£
Amounts due from governments and other co-funders (note 10)	9,720,912	(976,763)	**8,744,149**
Amounts advanced by governments and other co-funders (note 12)	(2,722,750)	(149,010)	**(2,871,760)**
	6,998,162	(1,125,773)	**5,872,389**
Analysis of movement:			
Cash received during the year			**(18,318,384)**
Income earned during the year			**17,194,568**
Exchange Rate Movements			**(1,957)**
			(1,125,773)

15. Analysis of changes in net debt

	At 1 Jan 2023	Cash flows	At 31 Dec 2023
Cash and cash equivalents			
Cash	6,230,500	4,977,311	**11,207,811**
Total	6,230,500	4,977,311	**11,207,811**

16. Group and Charity funds

(a) Reconciliation of funds

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total 2023 Stg£	Total 2022 Stg£
Group				
Total funds at beginning of year	**6,453,361**	**2,937,886**	**9,391,247**	3,827,838
Net movement in funds for the year	**(3,294,651)**	**(31,619)**	**(3,326,270)**	5,563,409
Total funds at end of year	**3,158,710**	**2,906,267**	**6,064,977**	9,391,247
Charity				
Total funds at beginning of year	**6,453,361**	**2,929,802**	**9,383,163**	3,821,072
Net movement in funds for the year	**(3,294,651)**	**(32,322)**	**(3,326,973)**	5,562,091
Total funds at end of year	**3,158,710**	**2,897,480**	**6,056,190**	9,383,163

16. Group and Charity funds (cont.)

(b) Group movements in funds

		Opening balance 1 January 2023 Stg£	Income Stg£	Expenditure Stg£	Transfers Stg£	Closing balance 31 December 2023 Stg£
Restricted funds						
Afghanistan		533,005	758,566	(1,291,571)	-	-
Bangladesh		-	66,469	(10,122)	-	56,347
Burkina Faso		-	140,957	(140,957)	-	-
Burundi		40,013	129,829	(119,829)	-	50,013
DR Congo		102,667	1,363,986	(1,398,420)	-	68,233
Central African Republic		20,749	242,088	(262,837)	-	-
Ethiopia		-	1,227,287	(987,287)	-	240,000
Haiti		-	84,110	(84,110)	-	-
Syria - Iraq		36,062	54,618	(90,680)	-	-
Kenya		65,241	530,424	(495,361)	-	100,304
Lebanon		-	102,387	(102,387)	-	-
Liberia		5	190	(195)	-	-
Malawi		1,502	13,287	(14,789)	-	-
Niger		(2,094)	410,287	(410,287)	2,094	-
Nepal		2	-	(2)	-	-
Pakistan		691,883	2,755,679	(3,058,180)	-	389,382
Republic of Sudan		42	142,903	(142,895)	-	50
Sierra Leone		-	193,869	(193,869)	-	-
Somalia		270,217	3,268,429	(3,467,229)	(3,630)	67,787
South Sudan		-	668,790	(668,790)	-	-
Chad		-	328,966	(328,966)	-	-
Turkey		-	4,166,290	(3,195,793)	-	970,497
Ukraine		4,691,959	1,021,653	(4,497,515)	-	1,216,097
Yemen		2,108	-	(2,108)	-	-
HQ Projects		-	1,456,801	(1,456,801)	-	-
Total restricted funds	**(i)**	**6,453,361**	**19,127,865**	**(22,420,980)**	**(1,536)**	**3,158,710**
Unrestricted funds						
General funds	(ii)	1,175,433	5,747,998	(5,781,153)	(126,517)	1,015,761
Designated funds:						
Tangible asset fund	(iii)	222,055	-	-	109,207	331,262
Programme continuity fund	(iv)	1,540,398	-	-	18,846	1,559,244
Total unrestricted funds		**2,937,886**	**5,747,998**	**(5,781,153)**	**1,536**	**2,906,267**
Total funds		**9,391,247**	**24,875,863**	**(28,202,133)**	**-**	**6,064,977**

16. Group and Charity funds (cont.)

(b) Group movements in funds (continued)

The above funds carried forward at 31 December 2023 represent:

(i) Income from appeals and donations which were not yet applied in the countries to which the appeals related.

(ii) Funds for use at the discretion of the Board to expand the activities of Concern (UK).

(iii) The net book amounts already invested in or contractually committed to tangible fixed assets for use by Concern (UK).

(iv) The net amount that the Trustees have agreed to be set aside to ensure that the organisation can protect its ongoing programme of work from work from unexpected variances in income.

(v) Analysis of net assets between funds:

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total Funds Stg£
Group			
Funds balances at 31 December 2023 are represented by:			
Tangible fixed assets	-	253,452	253,452
Current assets	3,158,710	17,856,801	21,015,511
Current liabilities	-	(15,203,986)	(15,203,986)
	3,158,710	**2,906,267**	**6,064,977**
Charity			
Funds balances at 31 December 2023 are represented by:			
Tangible fixed assets	-	200,230	200,230
Current assets	3,158,710	17,870,420	21,029,130
Current liabilities	-	(15,173,170)	(15,173,170)
	3,158,710	**2,897,480**	**6,056,190**

17. Pensions

The Charity contributes to individual pension schemes for eligible staff. The total pension contributions charged to the statement of financial activities amounted to £134,891 (2022: £122,035). An accrual of £24,907 (2022: £21,948) in respect of pension costs is included in creditors at 31 December 2023.

18. Related party disclosure

In order to achieve its mission, Concern (UK) supports the overseas programmes of Concern Worldwide. During 2023, Concern (UK) provided total funds of £22,697,179 (2022: £19,534,628) to Concern Worldwide for those programmes (see Appendix 1 for details).

During 2023, Concern Worldwide awarded Concern (UK) a grant of £533,000 (2022: £215,842) to fund elements of its UK based activities. This amount is reflected in income from donations and legacies (Note 2) and is included in the net amount owed to parent company at year end (Note 12).

The Charity is a member of the Disasters Emergency Committee (DEC) and in the year paid a subscription of £30,000 (2022: £30,000). Concern (UK)'s Executive Director is a trustee of the DEC. Concern (UK)'s income for the year (Note 2) includes £4,976,030 (2022: £9,403,852) from DEC appeals. Of this amount, £4,650,713 (2022: £5,785,318) was outstanding at year end and is included in amounts due from governments and other co-funders (Note 10).

19. Commitments and contingencies

(a) The 2024 Annual Plan, as approved by the trustees, allows for overseas expenditure in 2024 of £22,017,639 (2023: £7,403,376). Any increases over this amount requires the approval of the Board of Trustees. Concern (UK) is also committed to assisting certain overseas projects for periods in excess of one year.

(b) The total future minimum lease payments under non-cancellable operating leases in respect of premises for use by the Charity are:

	2023 Stg£	2022 Stg£
Total payments due within:		
– one year	**194,161**	190,854
– two to five years	**463,772**	180,607
– more than five years	**641**	641
	658,574	372,102

c) During 2023, Concern (UK) was the lead agency in three consortia of non-governmental organisations (2022: 2) that were awarded grants and contracts from institutional co-funders to fund programme activities. The total value of these grants and contracts is £63,673,930 (2022: £6,360,071). Of this amount, £23,818,827 is expected to be spent by Concern (UK) (2022: £3,837,388) and the balance will be utilised by the other consortia members. In 2023, expenditure of these grants and contracts totalled £658,808 (2022: nil). Of this amount, £470,463 (2023: nil) was utilised by Concern (UK) and the remainder was utilised by the other consortia members.

As Concern (UK) signed the agreements and contracts with the institutional co-funders, it has obligations in relation to monitoring and reporting the full expenditure of these grants, and these obligations remain until the projects have been fully concluded. Concern (UK) may also have liability 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 Concern (UK) is jointly and severally liable), because the likelihood of them materialising is believed to be remote.

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

	Opening Balance Stg£'000	Funds received during the year Stg£'000	Funds transferred to the consortia members Stg£'000	Closing Balance Stg£'000
Funds relating to consortia members	**-**	**3,836**	**(1,280)**	**2,556**

20. Accounting estimates and judgements

In preparing the consolidated financial statements, the Trustees are required to make estimates, judgements and assumptions. The most important areas where the judgements affect the financial statements and could impact the results of reported operations are listed below.

Income recognition

In applying the income recognition principles of the Charities SORP at contract inception, where contract terms are less formal, Management are occasionally required to apply judgement to ascertain whether a contract is performance or non-performance based. Furthermore, unless inappropriate to do so based on the terms, Management typically uses incurred expenditure as means to measure contract progress. In doing this a qualitative assessment of the status of a project is made in addition to the quantitative analysis prior to income recognition. Management monitors the pattern of income recognition at a donor contract level and assesses the impact of contract modifications on an ongoing basis in order to ensure the pattern of income recognition is in line with the accounting policy.

Cost allocation

Support costs (note 6), 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.

21. Post balance sheet events

There have been no post balance sheet events that would require adjustment to or disclosure in these financial statements.

22. Approval of financial statements

These financial statements were approved by the Board on 16 May 2024.

Appendix

(not forming part of the financial statements)

Expenditure on charitable activities by country

In order to achieve its mission, Concern Worldwide (UK) supports the overseas programmes of Concern Worldwide. During 2023, Concern Worldwide (UK) funded Concern Worldwide operations in the following countries:

	2023 Stg£	2022 Stg£
Afghanistan	**1,333,295**	1,390,490
Bangladesh	**208,022**	98,520
Burkina Faso	**296,951**	68,957
Burundi – Rwanda	**174,272**	298,316
DR Congo	**1,498,907**	2,941,940
Central African Republic	**299,687**	445,036
Ethiopia	**1,235,058**	1,337,317
Haiti	**96,886**	95,409
Syria – Iraq	**119,304**	91,135
Kenya	**560,713**	381,375
Lebanon	**102,387**	218
Liberia	**190**	29,774
Malawi	**14,788**	370,932
Niger	**410,287**	142,071
Nepal	**2**	-
Pakistan	**3,376,104**	1,497,730
Republic of Sudan	**257,429**	102,593
Sierra Leone	**193,869**	1,694,232
Somalia	**3,532,868**	4,264,627
South Sudan	**833,883**	392,676
Chad	**328,966**	151,317
Türkiye	**3,248,733**	112,159
Ukraine	**4,513,794**	3,627,804
Yemen	**60,784**	-
Total direct overseas programme costs	**22,697,179**	19,534,628
Support costs	**396,375**	314,430
Total overseas programme costs	**23,093,554**	19,849,058
Policy, Advocacy and Campaigning (UK)	**976,603**	965,242
Governance	**122,158**	91,700
Total charitable expenditure	**24,192,315**	20,906,000

Thank you for your support

We would not have been able to carry out our work in 2023 without the generous support of many individuals, institutions, organisations, trusts and foundations, some of whom are listed below.

A sincere thank you to our community groups and volunteers for their hard work and everyone who donates on a regular basis, giving us the confidence to plan ahead. We are also very grateful to individuals who have thoughtfully left us a legacy.

Catholic Relief Services
Comic Relief
Concern Philanthropic Circle Members
Disasters Emergency Committee
European Union
innocent foundation
JCDecaux Ireland
Klaus and Gertrud Conrad Foundation
Milton Damerel Trust
Norwegian Refugee Council
One Foundation
READ Foundation
Start Network
States of Guernsey
Swedish government
UN International Organisation for Migration
UK government
Whole Planet Foundation

Left: Charlotte Bankundiye (33) and Joel Nkurunziza (37) are one of 2,700 vulnerable families who have taken part in Concern's Graduation Programme in Gisagara, Rwanda.
Photo: Eugene Ikua/Concern Worldwide

CONCERN worldwide

ENDING EXTREME POVERTY WHATEVER IT TAKES

concernuk
concernni
concernworldwideuk
concernworldwideuk
concernuk

London
The Foundry
17 Oval Way
London
SE11 5RR
0800 032 4001
enquiries.info@concern.net

Belfast
47 Frederick Street
Belfast
BT1 2LW
028 9033 1100
enquiries.info@concern.net

www.concern.org.uk

Concern Worldwide (UK) registered charity numbers 1092236 (England and Wales) and SC038107 (Scotland). A charitable company limited by guarantee, registered in England and Wales under company number 4323646.

CONCERN WORLDWIDE (UK)

England & Wales - Charity number 1092236

Accounts

CONCERN worldwide

ENDING EXTREME POVERTY WHATEVER IT TAKES

Concern Worldwide (UK) Annual Report and Accounts 2022

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Left: Mumina Mohamed is part of Concern Worldwide's Lifesaving Education and Assistance to Farmers (LEAF) project in Tana River County in eastern Kenya. Before the project, Mumina cultivated on a small plot of land next to the river that was reliant on floodwater, something that has become increasingly unpredictable in recent years, making farming less viable and pushing families further into poverty. Through the project, farmers like Mumina have adopted climate-smart and resilient agricultural methods. Since joining Concern's project, Mumina has increased her crop yield and is able to provide her children three meals a day and ensure their school fees are covered. In the coming years, she hopes to diversify her farmland and grow higher value crops such as watermelon, kale and spinach.

Photo: Lisa Murray/Concern Worldwide

Cover: Darina* and her young son, Petro* with their food kit from Concern in Ukraine. A 17kg kit provides enough food for one person for one month.

Photo: Simona Supino/Concern Worldwide

*Name changed to protect the identity of the individual

About us

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 the resilience of the communities with which we work, respond to emergency situations, and seek to address the root causes of poverty through our advocacy work.

Concern Worldwide (UK) ('Concern (UK)') supports the overseas programmes of Concern Worldwide. Whilst we do not implement our own programmes, we contribute to their success by working closely with colleagues across the organisation and by funding programmes. We are only able to do this thanks to the generosity of a wide range of donors and supporters and we thank you all.

Right: Jazaka Salimu winnows mung beans in Makere village in Tana River County, Kenya. Concern is working with almost 7,000 farmers to adopt climate-smart and resilient agricultural methods by providing pumps for them to access irrigation canals, and drought-tolerant seeds, including mung beans.

Photo: Lisa Murray/Concern Worldwide

A message from the outgoing Chair

After six years as chair of the Board of Trustees of Concern (UK), I stepped down formally at the end of February 2023. It has been an honour and privilege to have served in this role, and one of which I am immensely proud.

During that time, I have worked with dedicated board members who have been hugely supportive and have striven to ensure the organisation is stronger and more effective. It has been a pleasure to work alongside Danny Harvey, Executive Director of Concern (UK), and witness her drive and enthusiasm to lead the organisation to achieve its goal to improve the lives of people living in extreme poverty. I would also like to thank all members of the Concern (UK) team for their commitment.

As chair, I have had the opportunity to see first-hand Concern's work with vulnerable communities around the world. On visits to Bangladesh and Niger, I was struck that each of these countries is battling an extreme impact of climate change – severe flooding in one, and devastating drought in the other, with the potential to destroy and disrupt millions of lives and livelihoods. However, what really struck me was the resilience of people facing these challenges and the determination and application of our Concern colleagues in helping to support them.

Sadly, in the past year, we have witnessed these extreme climate-related crises unfold once more in Bangladesh, and across the world in Pakistan and East Africa. At the same time, economic hardship and conflict in places like Ukraine, Afghanistan, DRC and Haiti, have combined to deepen existing fragility, making humanitarian needs even more acute.

At a time of increased needs, we are hugely grateful to Concern (UK) supporters who have stood in solidarity with vulnerable families and communities around the world and donated to our emergency response and long-term development work in 2022.

I would like to highlight the incredible generosity of the UK public to the DEC Ukraine Humanitarian Appeal, which reached £400 million. That level of support enabled Concern (UK), as a DEC member charity, to direct life-saving support to those most in need in a country that has been ravaged by conflict.

Here in the UK, the cost-of-living crisis and rising energy and food costs have made it more difficult for many people to make ends meet. So, it is humbling and impressive to note the continued commitment and generosity of the public in their vital support during what remains a fragile funding environment for many charities.

As I end my term as chair, it is a time of fresh opportunities for the global organisation as we welcome a new CEO in Dublin, David Regan, and for Concern (UK) as we appoint my successor to the board.

I am confident in the level of experience and expertise in the team to navigate and drive forward Concern (UK) in what are difficult times. And I am grateful to our supporters for their commitment to help us face those challenges head on.

Donald Workman
Outgoing Chair

A message from the Executive Director

Over the past 12 months, Concern teams across the world have faced huge challenges and achieved amazing things. We moved from an appeal for the Afghanistan crisis, to the conflict in Ukraine and then a response to the floods in Pakistan. All the while, we worked to draw attention to the crisis that was unfolding, and continues to worsen, across East Africa – a crisis driven by the worst drought in 40 years, resulting in high levels of malnutrition, displacement and the loss of livelihoods. We met with MPs, staged campaign stunts and worked with our supporters to sign petitions and lobby the government to demand resources and attention to prevent the crisis worsening.

In October, I visited Afghanistan to find out how local communities were working with teams from Concern. I met with members of a women's group who were saving and reinvesting funds in their income generating activities. I also saw the inspiring way in which communities had come together to protect their homes from flooding and through better environmental management, also producing more food and fodder to feed their families and livestock in challenging times. Our team in Afghanistan showed me how Concern supports people struggling to feed their families, with cash payments to buy food and better prepare for the winter. The visit reinforced the importance of long term support that enables real change to happen, despite the many and varied challenges that people are faced with.

In 2022, we started to restore our funding from the Foreign, Commonwealth and Development Office (FCDO), building on the strengths of our programmes in Somalia, Pakistan and the DRC, amongst others. We also reinforced our relationships with important partners, trusts and foundations, including the innocent foundation and Whole Planet Foundation, and raised £7.9 million from our supporters for our work addressing extreme poverty across the globe. All of this was against the backdrop of high inflation and the cost-of-living crisis which impacted our costs and made the generosity of our supporters even more remarkable.

I want to thank Donald for his term as chair over the past six years, guiding us to do what we do best, supporting people living in extreme poverty to make a difference in their lives and assisting people affected by conflict and disaster.

In 2023, we will make time to take stock and conduct a mid-term review of our strategy with our incoming board chair, ensuring that we are still on track and fit for the world we find ourselves in. We continue to move ahead with our work to become a more diverse and inclusive organisation including bringing trustees with lived experience of the countries where Concern delivers programmes, on to the board. We will also publish our carbon reduction plan and continue to implement real changes to reduce our carbon footprint in the UK.

Thank you once again for your continued support. I hope that you will find this annual report an inspiration and testament to what we can achieve, even in the most challenging of times.

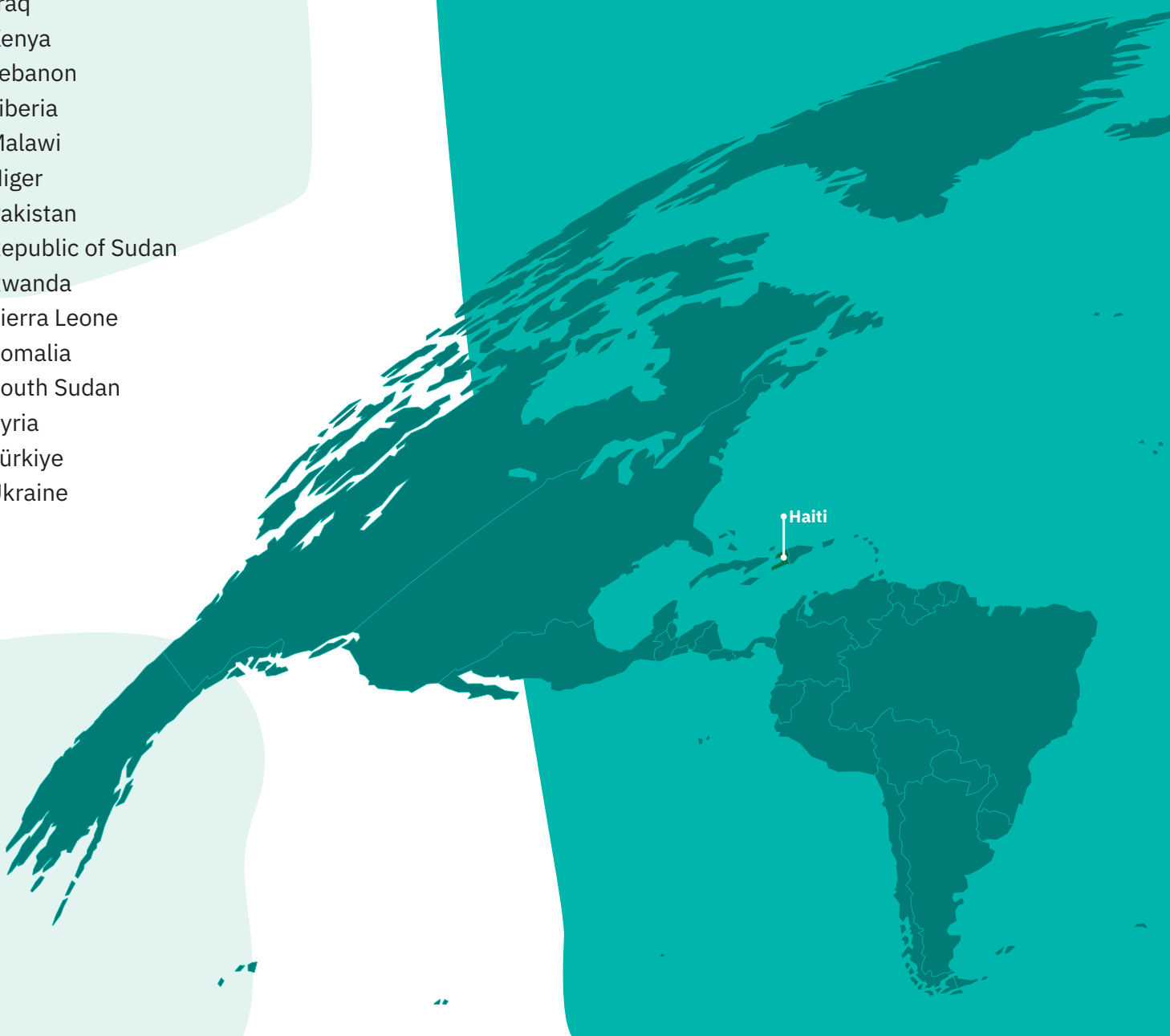
Danny Harvey
Executive Director

Our overseas work in 2022

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

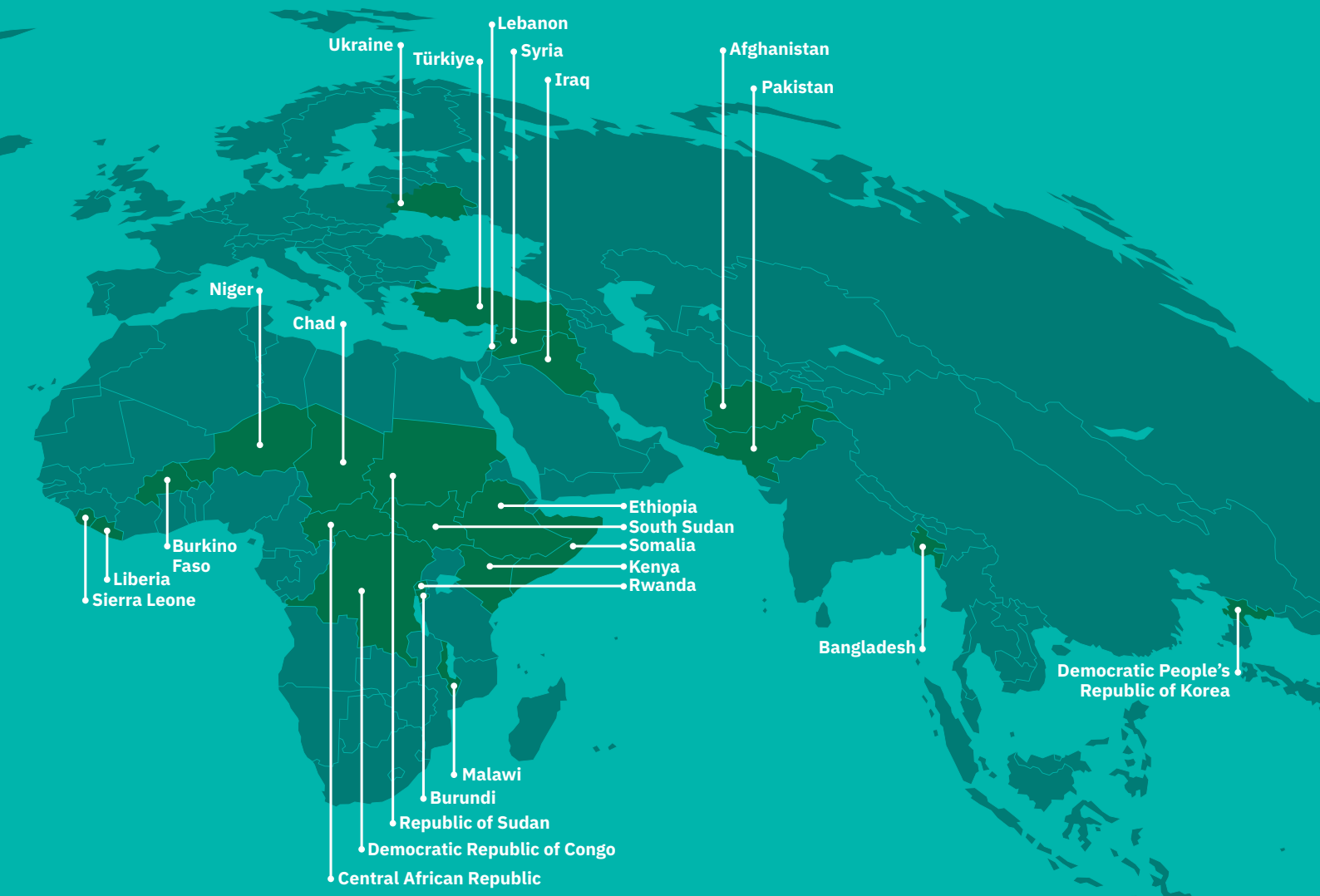
Afghanistan
Bangladesh
Burkina Faso
Burundi
Central African Republic
Chad
Democratic People's Republic of Korea
Democratic Republic of Congo
Ethiopia
Haiti
Iraq
Kenya
Lebanon
Liberia
Malawi
Niger
Pakistan
Republic of Sudan
Rwanda
Sierra Leone
Somalia
South Sudan
Syria
Türkiye
Ukraine

25: Countries



36m: People reached

76: Emergency responses



A person is reached directly when they have received supplies, services, treatment or support from Concern, or has 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.

Emergencies

In 2022, we responded to 76 emergencies in 23 countries, reaching 16 million people, of whom 8.3 million were helped directly.

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

Objectives and activities

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

Our main objectives are to:

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

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

The escalation of the Ukraine conflict in late February 2022 led to a major humanitarian crisis. Over 15 million people in Ukraine have been displaced, with an estimated eight million choosing to leave the country and the remainder uprooted from areas being contested and areas under siege. Concern's immediate response was to support Ukrainians crossing into Poland, providing food to people on the move, assisting with the building of tents and toilets and distributing hygiene kits. We then turned our focus to inside Ukraine to support thousands of people displaced internally. Working closely with Alliance2015 partner agencies ACTED and People in Need, we delivered food, hygiene items, trauma kits, nappies, sleeping bags and mats to the cities of Lviv and Kyiv by truck and train. We also provided psychosocial support via a telephone hotline for people experiencing trauma. In April, we joined with Alliance2015 partners Welthungerhilfe and Cesvi to operate the Joint Emergency Response in Ukraine (JERU) in western Ukraine. We are providing cash payments to vulnerable families to enable them to buy what they need, supplying food to transit centres working with displaced people, and food and hygiene supplies to communities hosting large numbers of people fleeing the conflict. Since our activities in Ukraine started, we have reached almost 65,000 people in desperate need of help.

In Syria, approximately 6.9 million people are still displaced inside the country after 12 years of conflict, facing hardship and with few prospects. Furthermore, between 2021-22, the Syrian pound depreciated by 23%, which had a devastating impact on the food security of families who were struggling to afford even the most basic goods. In 2022, our programmes in the north-east of the country reached almost 290,000 extremely vulnerable people. Activities included distributing food vouchers to over 165,000 people which dramatically increased the amount of food that families were able to access. To help people earn an income, we provided temporary employment for over 10,300 people through Cash for Work schemes and gave 252 individuals small grants to keep their businesses running. Over 1,000 farmers received training to help improve agricultural production and more than 13,400 received vouchers to redeem at local markets for the agricultural inputs they needed, such as seeds and tools. Our programme also addressed problems of access to safe, affordable and reliable supplies of water by successfully rehabilitating six water stations and eight water networks supporting 204,000 people.

The humanitarian situation in the Democratic Republic of the Congo (DRC) continues to deteriorate, with violent conflicts forcing people to flee their homes and preventing their return. More than five million people are displaced within the country. The situation is exacerbated by shocks such as disease outbreaks and natural disasters. Concern is part of a consortium operating a rapid-response emergency programme that aims to meet the immediate needs and reduce the vulnerability of displaced households by providing cash assistance and water, sanitation and hygiene (WASH) services. In 2022, we reached more than 120,000 people with emergency support in the provinces of North Kivu and Tanganyika. Following torrential rains that caused significant damage to homes, schools and agricultural land in Tanganyika, we provided cash assistance to over 27,000 people allowing them to meet some of their immediate basic needs. Responding to the needs of displaced communities fleeing conflict in North Kivu, we repaired water points, installed standpipes and rehabilitated a water network enabling more than 21,300 people to access safe water. We also constructed emergency latrines and carried out hygiene promotion for almost 25,800 people. Finally, in North Kivu, we provided cash distributions that benefited nearly 54,200 people displaced by conflict.

A staff member from Concern conducts an assessment to help ascertain the required response in the aftermath of an earthquake in Afghanistan.
Photo: Concern Worldwide

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

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

The continuing deterioration of the security situation in Burkina Faso has led to an escalation of humanitarian needs. With a total of 1.9 million registered internally displaced people (IDPs), the country is experiencing one of the fastest growing displacement crises in the

world. In the centre-east region where Concern works, there has been a large movement of IDPs which has had a significant impact on access to essential healthcare. To help address this, our programme in Pouytenga Health District aims to provide IDPs and host communities with emergency primary healthcare, and, in 2022, reached almost 41,000 people.
We supported community health workers to provide more than 16,000 people in their communities with information on good health practices and also supported health workers in four health centres to provide quality care services through training, supervision and assistance with drug procurement. Over 31,000 people received primary healthcare services in the centres during the year. We also piloted a cash transfer scheme so that people with medical emergencies could afford transport to appropriate health facilities, assisting more than 140 people.

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

Gatkuoth Matai, Concern Disaster and Risk Reduction Officer, travels with colleagues to visit a community that was surrounded by flood water near Bentiu in Unity State, South Sudan.
Photo: Ed Ram/Concern Worldwide

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Spotlight: Ukraine

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

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

In March 2022, the DEC launched an urgent appeal to help people affected by the escalating conflict in Ukraine. The appeal has raised a huge £400 million to support affected people, and this money has been carefully allocated to organisations across the DEC's 15 member agencies, including Concern.

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

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

"All the clothes I'm wearing now are humanitarian aid. We were previously sleeping in coats and hats, and we were hiding in corridors and doors. So when we came here they gave us assistance, and psychological help, as well as financial support. It is tangible, and very important."

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

Concern support has included:

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

The generous reaction to the emergency appeal means that, together with our partners, in 2022 we helped almost 65,000 people within Ukraine, including more than 20,000 people with vital cash assistance and over 14,000 vulnerable people with food kits.

Right: Kateryna* takes part in a psychosocial support session for people who have had to flee their homes in Ukraine.

Photo: Simona Supino/Concern Worldwide

*Name changed to protect the identity of the individual

Livelihoods

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

People living in extreme poverty struggle to earn enough to ensure that their families have sufficient food to eat, and have access to adequate healthcare and an education. Our livelihoods programmes aim to give people 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

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

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

A village in the Mwanza District of Malawi is using climate-smart agricultural practices to mitigate the effects of climate change.

Photo: Chris Gagnon/Concern Worldwide

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

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

Kenya experienced its worst drought in over 40 years following the failure of five consecutive rainfall seasons leaving almost 4.35 million people in need of humanitarian assistance, almost one million children under five years suffering from acute malnutrition and causing the death of over 2.4 million livestock. Notwithstanding the drought, our programme in the Marsabit, Turkana and Tana River counties successfully improved the livelihoods and food security of over 122,000 people. In Tana River, we supported almost 11,000 households to productively cultivate more than 2,000 acres of land using climate-smart agricultural techniques. The resulting harvest of over 600 tons of mixed crops meant that families had a good variety and quantity of food in their diet, far exceeding the country average. In Turkana and Marsabit counties, we continued to build the capacity of communities to recover and respond to drought by ensuring that both households and livestock had continuous access to clean water. Activities included supporting a rapid-response team to rehabilitate 22 high yielding and strategic boreholes serving over 35,000 people, training water user associations and promoting the importance of hygiene at school and community levels.

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

In northern Afghanistan, Concern leads a consortium working to contribute to the economic empowerment of women by supporting the development or expansion of sustainable female-led agriculture businesses. Although there are many challenges in implementing programmes for women, including the sensitive political environment and increasing political restrictions regarding women and girls' education, travel and access to mixed gender spaces such as markets, the consortium successfully reached over 3,500 women in 2022. Together, we established 237 women's agro-business collectives which gave direct employment to 2,451 women in one of five product areas – almonds, dairy, saffron, vegetables or fruit. Together with another 1,051 women in pre-existing business groups, they were supported with the inputs, equipment and training needed to produce and process their chosen product and 54 greenhouses were established. To increase their capacity and confidence to act on business opportunities and influence decision-making, programme participants also took part in financial literacy and numeracy training.

Great-grandmother Doma Mahamadou works in her home garden from 9am to 3pm every day in Niger.
Photo: Ed Ram/Concern Worldwide

Spotlight: East Africa

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

As many as 36.4 million people face food and nutrition insecurity in the region, including 24.1 million in south-eastern Ethiopia, 7.8 million in Somalia and 4.5 million in northern Kenya.

In Somalia, one of the more highly vulnerable countries, as much as 80% of the nation is experiencing severe to extreme drought conditions. It is estimated that 5.1 million children there are acutely malnourished. Of these, 1.4 million children are at risk of dying of hunger.

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

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

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

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

In 2022, Concern (UK) received UK aid from the UK government as part of several consortia from the FCDO's Providing Life-Saving Humanitarian Relief to Communities Affected by Shock in Somalia (SHARP) programme to support the humanitarian response to the drought in the worst affected regions in southern Somalia; the Building Resilient Communities in Somalia II (BRCiS) programme; the Humanitarian and Assistance Resilience Building in Somalia (HARBS) programme; and the Enhanced Conditions for Durable Solutions for IDPs and Returning Refugee in Somalia (Danwadaag) programme.

Right: 58-year-old Samiro and her family, including her grandson Calaso, live in a temporary displacement camp on the outskirts of Baidoa, Somalia. Her family were pastoralists but lost their livelihood when their three cattle and nine goats died in the drought. With limited access to food, Calaso became malnourished but is now improving after his grandmother took him to a hospital for treatment. The family left their home with only a few belongings and walked for six days before arriving at the displacement camp. Concern has supported them with emergency cash assistance which they have used to buy food, clothes, medication and mats to sleep on. Concern also helped with the supply of clean water at the camp.
Photo: Concern Worldwide

Health and nutrition

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

In many of the countries in which we work, the health systems are extremely weak and communities are often unable to get the help they need to prevent suffering from undernutrition 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 programmes is to contribute to the achievement of health and nutrition security for people living in poverty.

Our main objectives are to:

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

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

In Sindh in the southeast of Pakistan, inadequate food, poor sanitation and high disease prevalence all contribute to high rates of undernutrition in children under five and pregnant and breastfeeding women. From 2018 – 2022, as part of a consortium, we implemented the EU-funded 'Programme for Improved Nutrition in Sindh (PINS)' which aimed to improve the health and nutrition status of children and mothers. While providing direct assistance to significantly and rapidly reduce undernutrition, the programme also aimed to build the capacity of the Government of Sindh to successfully implement its multi-sectoral nutrition policy. In 2022, in the three districts where we and our local partners worked, we remained well coordinated with the provincial and district health authorities and, together, reached over 373,000 vulnerable people. This included more than 240,000 children under five and over 119,000 pregnant and breastfeeding women who were screened for malnutrition by community health workers. The 37,131 children found to be suffering acute malnutrition were referred to out-patient therapeutic centres for immediate treatment. To improve the health and nutrition status of our target communities and mitigate the high rates of malnutrition, parents and caregivers were taught about best feeding practices, vaccinations, personal hygiene and how to keep their children healthy. Awareness sessions were also organised for the wider community.

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

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

Fatouma Hassane, a heath volunteer at a nutritional rehabilitation centre in Illela, Niger.
Photo: Ed Ram/Concern Worldwide

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

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

Spotlight: Sierra Leone

Sierra Leone has one of the world's highest maternal mortality rates – at 796 per 100,000 live births in 2019 — and a very high level of teenage pregnancies. In 2022, with UK aid from the UK government, we continued to work together with six other NGOs to reduce maternal, neonatal and under-five mortality and morbidity by increasing utilisation of quality services.

Over three million children under-five, women of childbearing age, and health workers are expected to benefit directly from the intervention, with around 1.16 million covered within the districts where Concern operates. In the four Districts where Concern is working – Tonkolili, Western Area Urban, Western Area Rural, and Port Loko, we are providing technical and operational support to the District Health Management Teams (DHMT) and district hospitals as they plan, manage and deliver services – with the emphasis on their leadership and ownership of the programme.

One element of the programme brings together a district clinical mentor and a mentee to improve the ability and confidence of healthcare professionals to provide reproductive, maternal, newborn, child and adolescent health services. A real dialogue is possible when both mentor and mentee are open to each other, show vulnerabilities, and build connections. Using soft skills such as effective listening, providing feedback and empathising with mentees maximizes their understanding of key concepts as well as allows them to learn in a supportive and trusted environment. The District Clinical Mentors provide mentorship through teaching, simulations, scenarios, role play, coaching, demonstration and observation.

Concern Mentor Mariama Dugba with Nurse Marion Thullah at Magburaka Government hospital in Sierra Leone.

Photo: Charlotte Woellwarth/Concern Worldwide

Education

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

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

Objectives and activities

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

Our main objectives are to:

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

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

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

In the Sila region of Eastern Chad, we made good progress in education with an increase in school attendance rates from 51% in 2021 to 58% in 2022 due to systematic awareness-raising in the villages in which we work of the importance of school attendance for children, as well as improved quality of work of teachers. Throughout the year, teachers took part in a number of training sessions on classroom management, teaching techniques and gender equality – the latter is especially important in encouraging girls to stay in school. We also rehabilitated one school and opened a new one. As a result of these activities, we have seen a significant increase in school registrations at the beginning of the 2022–23 academic year.

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

In Niger, we expanded our education programme in the conflict-affected regions of Tillaberi and Tahoua bringing the total number of schools reached by the programme to 250, supporting 1,500 teachers and providing almost 57,000 vulnerable girls and boys with access to quality education in a safe and protective environment. Activities included the construction and renovation of over 100 classrooms, temporary learning spaces and latrines, and the provision of school kits to more than 21,000 students and teaching materials to 103 schools. Since lack of access to books is a major barrier to improving literacy, we have created over 100 travelling library trunks containing books and games to be sent to schools to make it easier for students. Two trunk managers/facilitators have been identified at each school and have received training from staff at the National Network of Public Libraries. Working in education in fragile and conflict-affected areas brings specific challenges regarding child safety and psychosocial support. Training sessions on these topics have been rolled out to over 1,440 educators and we

Hannah has recently completed secondary school in Nairobi and now plans to go to university to study teaching. She lives with her two brothers in a small one-room house in one of Nairobi's informal settlements. They used to live close to the railway line before being forced to move when the house was demolished. As part of Concern's Let Every Girl Succeed Programme, Hannah received a bursary to cover her school fees and a girls' school kit, which included books, a uniform, shoes, a schoolbag and stationery, as well as a dignity kit, including a supply of period products. She was also enrolled on a school mentorship support programme.

Photo: Gavin Douglas/Concern Worldwide

have worked with teachers and members of community education groups to develop codes of conduct, and emergency preparedness and response plans.

In Sierra Leone, we are part of a consortium working on an education programme called 'Every Adolescent Girl Empowered and Resilient' (EAGER). The project targets very marginalised and vulnerable out-of-school girls aged 13-17 to help them gain skills to enable them to move into education, training or employment. The girls take part in learning sessions conducted by trained community-based volunteer facilitators and mentors including in literacy, numeracy and life skills. The sessions are practical, functional, and relate to the girls' daily lives and contexts. Once they have completed the learning phase, they receive one-to-one guidance to develop plans which include setting goals and identifying steps towards learning, household, community and financial empowerment. Every girl in EAGER works on her own empowerment plan with help from mentors who encourage her to think about what positive changes she wants to see in her life, and to decide what actions she can take to bring about these changes. In 2022, we enrolled 5,982 girls on the programme who all graduated with validated empowerment plans. Parents and caregivers have committed to supporting the girls to achieve their set goals and the girls' mentors follow up with them regularly to ensure they are making progress. We also carried out a second follow-up on 2,012 girls who had graduated in 2021, 85% of whom had completed at least two steps of each of their goals.

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

Mariatu during a lesson in Masakong, Sierra Leone.
Photo: Conor O'Donovan/Concern Worldwide

Integrated Programmes

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

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

Objectives and activities

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

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

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

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

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

In Liberia, our integrated programme ANSARM (Accelerating Nutrition and Sustainable Agriculture and Resource Management) to help vulnerable communities in Grand Bassa and Rivercess counties improve their health and livelihoods came to an end. The five-year programme reached over 335,500 people with a range of activities including training farmers on improved agricultural techniques to increase both the quantity and variety of crops grown; helping people develop diverse ways of earning an income; developing Community Savings and Loans Associations (CLSA) so households could borrow money to start a small business; repairing and installing water points and wells, and setting up village water committees responsible for maintaining them; teaching about good hygiene practices to reduce disease, and about ways to improve diets to reduce levels of malnutrition. Our work in 2022 mainly centred on sustainability plans to ensure the development gains made can endure. For example, we have increased access to clean water from 7% to 73% for the first group of programme participants (and 30% to 56% for the second, and 14% to 66% for the third). As the programme ends, we have prepared communities to link the CSLA to the water management committees so that funds are available to support the maintenance of wells. We have also trained spare part dealers and linked them with the communities so they are aware of the availability of spare parts and can access them.

Theresa Sackie in her garden in Grand Bassa County, Liberia. Theresa, through numerous training sessions, is now generating an income from her small plot of land.
Photo: Concern Worldwide

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

Decades of insecurity and environmental and human-made disasters in Somalia have resulted in a protracted humanitarian crisis and the internal displacement of an estimated three million people. These vulnerable people face numerous challenges including limited access to basic services and rights, lack of opportunities to earn an income, inadequate housing and often hostility from host communities. Our integrated livelihoods, health and education programme, which came to an end in 2022, worked with internally displaced people, returnees and host communities to develop sustainable solutions to these challenges. In collaboration with the private sector, development partners and the government, we supported opportunities for programme participants to increase their income and become self-reliant by providing training in vocational and technical skills and business start-up grants. A survey conducted at the end of the project showed that the average monthly income of households went from US$66 in 2018 to US$134 in 2022. Overall, 78% of participants saw an increase in their income. The programme also increased access to basic health, water, sanitation and hygiene services. Health services were provided through both static and mobile health clinics, offering outpatient services, pre- and post-natal clinics, vaccinations and health education sessions. Inequalities in terms of access to the services seen at the beginning of the programme had been resolved by the end, with 85% of both IDPs and host communities saying they were able to reach and use formal health facilities within an hour.

How we work

Concern (UK) does not implement programmes overseas but supports Concern Worldwide and its partners to do so. We monitor both the impact of our work and the standards to which we require Concern Worldwide to adhere.

Working with partners and communities

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

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

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

In addition to the commitments made in our global Strategic Plan, 13 countries prioritised working with local partners and engaging in localisation initiatives within their new Country Strategic Plans developed in 2022. 13 of our country teams developed Country Partnership Strategies, with the remaining countries scheduled to finalise their plans in 2023, illustrating a high level of commitment and ambition at country level to supporting capacity strengthening initiatives and increasing our work with local NGOs. In 2022, Concern continued to support the Building a Better Response (BBR) and Humanitarian Leadership programmes, which are designed to strengthen individual humanitarian's capacity to respond to crisis and engage in coordination structures.

In order to understand the barriers that limit the localisation of humanitarian assistance, Concern is conducting a 24-month research project known as 'Beyond Barriers', with support from USAID. This project will examine and focus on two of the core barriers: funding and human resources, engaging with a wide variety of stakeholders in DRC, Syria, Somalia, Bangladesh and Malawi.

Local Authority Partnerships

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

Strategic Partnerships

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

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

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

Hafiza Akther works with Concern to demonstrate how to cook nutritious food. She is also a breastfeeding councillor in Cox's Bazar, Bangladesh.
Photo: Saikat Mojumder/Concern Worldwide

joint response to the Ukraine crisis which enabled us to leverage expertise and resources across the participating Alliance members, reaching more people and having a greater impact.

We believe so much more can be achieved by working in partnership with other people and organisations who are also dedicated to ending extreme poverty and have the expertise to do so. We are an active member of the Disasters Emergency Committee (DEC), the Start Network, the International Coalition for Advocacy on Nutrition (ICAN), the Scaling Up Nutrition movement, the Climate Action Network (CAN UK), and the Zurich Flood Resilience Alliance. We are active in the Coalition of Aid and Development Agencies in Northern Ireland (CADA) and work with others through Bond (the UK network for organisations working in international development). Within Bond, we co-chair the Resilience Learning Working Group and we are a member of the steering committee of the WASH group.

In 2022, Concern provided €26.2 million in grants to 120 partners.

How we measure success and learn from our programmes

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

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

templates were created, minimising errors, reducing time spent creating reports and ultimately increasing the effectiveness of the programme.

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

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

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

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

Buneuna Nataali, a community worker at a clinic in Boyali, Central African Republic.
Photo: Ed Ram/Concern Worldwide

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) which outlines what good humanitarian action looks like for communities and people affected by crisis, and the staff and organisations involved in delivering a response. Its purpose is to help organisations design, implement, assess, improve and recognise quality and accountability in assistance programmes. The CHS includes:

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

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

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

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

Safeguarding

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

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

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

During 2022, the Concern investigations team received 28 new safeguarding case referrals. 25 of the cases related to Concern and three of the cases related to Concern's partner organisations.

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

Two cases related to threatening behaviour. One of these was unsubstantiated after investigation and the

other was not taken forward at the request of the person who experienced the incident.

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

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

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

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

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

Substantiated complaints resulted in disciplinary action ranging from written warning to dismissal. Where appropriate, cases were also referred to the local authorities. As part of our engagement with the wider efforts being taken to address safeguarding by the international aid community, we 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)

In Concern (UK), regular safeguarding training and updates are provided to staff, trustees and volunteers. Safeguarding focal points are appointed at each location, in retail and on the board. Management of safeguarding is regularly reviewed.

Hajeh, a refugee from Syria, stands between greenhouses in Akkar, Lebanon. Concern has been supporting people to grow their own food and providing gardening kits and training to work as farm labourers in the host community.
Photo: Dalia Khamissy/Concern Worldwide

Income and expenditure

Income

Income from fundraising activities*:
£17.6m (57.3%)

Grants from governments and co-funders:
£13.1m (42.7%)

*Fundraising income is the total of income from Donations and Legacies (note 2a) and Retail Income (note 2c).

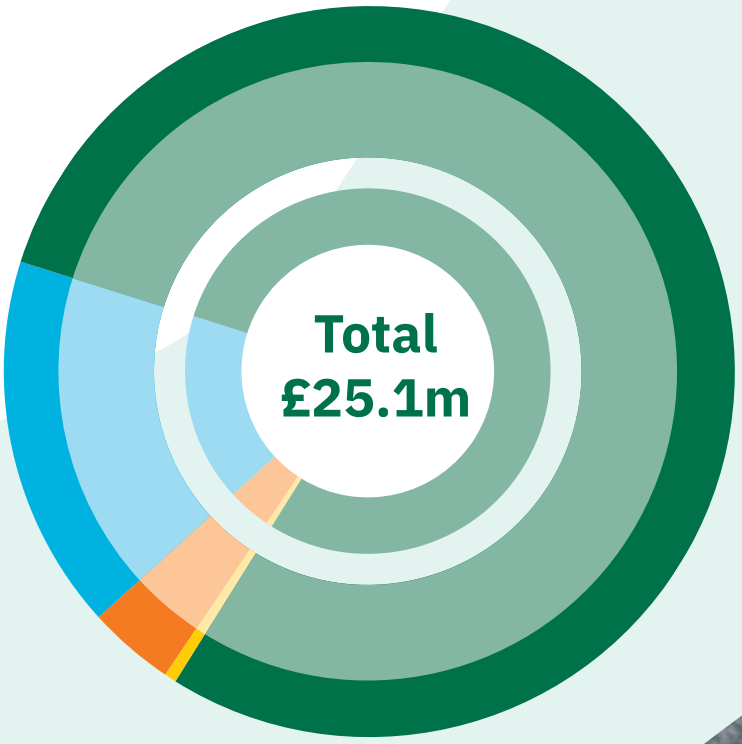
Expenditure

Overseas programmes:
£19.8m (78.9%)

Fundraising:
£4.2m (16.7%)

Policy, advocacy and campaigning:
£1.0m (4.0%)

Governance:
£0.1m (0.4%)



Children who have had to flee Syria attend an education session at one of Concern's community centres in Türkiye.

Photo: Concern Worldwide

Legal and administrative information

Trustees of the charity – Concern (UK)

The following were members of the Board of Trustees (and also Directors of Concern (UK) for company law purposes) at the date on which the financial statements were approved:

John Dunford
Victoria Akinboro (Chair of Audit and Finance Committee and Honorary Treasurer)
Dr Diane Chilangwa Farmer
Colin Gordon*
Linda Horgan
George Milne (Chair of Fundraising Committee)
Bernadette Sexton* (Vice-Chair)
(acting Chair from 1 March 2023)
Nicola Stones

*Also members of the Board of Concern Worldwide

Jemima Jewell resigned as trustee of the organisation on 20 September 2022
Rob McGrigor retired from the board on 20 September 2022.
Peggy Walters resigned as trustee of the organisation on 20 April 2022.
Donald Workman* (Chair) retired from the board on 28 February 2023.

Sub-committees of the Board

Audit and Finance Committee

Dr Diane Chilangwa Farmer
Victoria Akinboro (Chair and Honorary Treasurer)
Bernadette Sexton

Rob McGrigor served on the Audit and Finance Committee prior to his retiring from the board on 20 September 2022.
Donald Workman served on the Audit and Finance Committee prior to his retiring from the board on 28 February 2023.

Fundraising Committee

John Dunford
George Milne (Chair)
Nicola Stones
Willeke van Rijn (Advisor position)
Dylan Cannon (Advisor position)

Jemima Jewell served on the Fundraising Committee prior to her resignation as a trustee of the organisation on 20 September 2022.
Donald Workman served on the Fundraising Committee prior to his resignation as a trustee of the organisation on 28 February 2023.

Governance and Nominations Committee

Victoria Akinboro (Chair of Audit and Finance Committee)
Dr Diane Chilangwa Farmer
George Milne (Chair of Fundraising Committee)
Bernadette Sexton (Vice-Chair)
Nicola Stones

Rob McGrigor served on the Governance and Nominations Committee prior to his retiring from the board on 20 September 2022.
Donald Workman served on the Governance and Nominations Committee prior to his retiring from the board on 28 February 2023.

Company Secretary

Stephen O'Connor

Registered office

Unit 13 and 14 Calico House, Clove Hitch Quay, Plantation Wharf, London, SW11 3TN

Trustees of the charity – Concern (Northern Ireland)

The following were members of the Board of Trustees (and also Directors of Concern Worldwide (Northern Ireland) for company law purposes) at the date on which the Concern Worldwide (Northern Ireland) financial statements were approved:

Tony McCusker (Chair)
Wesley Moody
Anne O'Dyer

Company Secretary

Alison Bartholomew

Registered office

47 Frederick Street, Belfast, BT1 2LW

Executive Team of Concern (UK)

Danny Harvey – Executive Director
Peter Anderson – Northern Ireland Director
Deborah Underdown – Director of Communications
Peter Reynolds – Director of Fundraising
Anushree Rao – Director of Advocacy and Institutional Relationships
Bob Ruxton – Director of International Support (resigned 19 April 2022)
Basia Wosiek – Director of Finance and Operations

Auditor

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

Bankers

Barclays Bank plc, 1 Churchill Place,London, E14 5HP
Bank of Ireland, Belfast City Branch,Belfast, BT1 2BA
The Royal Bank of Scotland, Glasgow City Branch, 10 Gordon Street, Glasgow, G1 3PL

Solicitor

Withers LLP, 16 Old Bailey, London, EC2M 7E

A Concern health volunteer weighs Haresa*, a child living in Cox's Bazar, Bangladesh.
Photo: Saikat Mojumder/Concern Worldwide
*Name changed to protect the identity of the individual

Bone Halakhe lives in Marsabit, Kenya where the main livelihood is pastoralism – but many herders have lost their livestock in the recent severe drought. Bone's family have just joined a Kitchen Garden Programme to help diversify their livelihood and diet.

Photo: Gavin Douglas/Concern Worldwide

Trustees' Report

Trustees' Report

(Incorporating a Strategic Report and Directors' Report)

The trustees (who are also Directors of Concern Worldwide (UK) 'Concern (UK)' for company law purposes) have pleasure in submitting their annual report and audited financial statements of the company for the year ended 31 December 2022.

1. Structure, governance and management

1.1 Legal status

Concern Worldwide (UK) ('Concern (UK)') is a company limited by guarantee, registered in England, not having a share capital, incorporated under the Companies Act 2006 (registered number 04323646). The company is registered as a charity with the Charity Commission for England and Wales (Charity Number 1092236) and with the Office of the Scottish Charity Regulator (Charity Number SC038107).

1.2 Organisation and related organisations

Concern Worldwide (Northern Ireland) ('Concern (NI)') is a company limited by guarantee registered in Northern Ireland (company number NI019332). The company is registered as a charity with the Charity Commission for Northern Ireland (Charity Number 108592). Concern (UK) is the sole member of Concern (NI). Concern (UK) provides oversight, administrative and other services to Concern (NI) to support it in the retail activities.

1.3 Board of Trustees

As indicated above, Concern (UK) is a limited company and all of the trustees are also full Directors of Concern (UK) for company law purposes.

Trustees, all of whom are non-executive, are drawn from diverse backgrounds in business and professional life and bring a broad range of experience and skills to board deliberations. The trustees are appointed in accordance with the provisions of the Articles of Association for Concern (UK). All new trustees receive a full induction so that they can familiarise themselves with their statutory responsibilities, their role as board members, the governance framework within Concern (UK), Concern (UK)'s work and the risk environment. Ongoing training is arranged as and when a need is identified.

There are clear distinctions between the role of the board and the executive management team to which day-to-day management is delegated. The principle that 'management proposes,' 'board decides,' 'management implements,' 'board monitors,' forms the basis of the board and executive management team interaction. Matters such as policy, strategic planning and budgets are prepared by the executive management team for consideration and approval by the trustees. The members of the board cannot, under the governance regulations of the charity, receive remuneration for services to Concern (UK) and may only be reimbursed for incidental expenses claimed.

The board meets at least four times a year. It has appointed an Audit and Finance Committee, which is made up of the Honorary Treasurer and other members who are generally knowledgeable in financial and auditing matters. The Audit and Finance Committee operates under specific terms of reference, which include responsibility for the monitoring of the organisation's finances, financial systems and policies, and review of internal controls including the audit, risk and compliance management systems. The Fundraising Committee is chaired by a trustee with specialised fundraising experience. This committee operates under specific terms of reference which includes responsibility for fundraising strategy and oversight, fundraising standards and reputation, fundraising policy and openness and accountability. Two advisory positions were appointed in December 2022, who are not full trustees. The chair of the board is an ex-officio member of both committees. The Governance and Nominations Committee was formed in 2021. This committee operates under specific terms of reference, which include responsibility for ensuring the governance and effectiveness of the board and its trustees. The chair of the board is also the chair of this committee.

There were four board meetings during 2022.

Board attendance was as follows:

Name of trustee	Number of meetings e.g. 3/4
John Dunford	3 of 4
Diane Chilangwa Farmer	4 of 4
Victoria Akinboro	4 of 4
Colin Gordon	3 of 4
Linda Horgan	4 of 4
Jemima Jewell	2 of 3
Rob McGrigor	3 of 3
George Milne	4 of 4
Bernadette Sexton	3 of 4
Nicola Stones	4 of 4
Peggy Walters	1 of 1
Donald Workman	4 of 4

1.4 Charity Governance Code

The Board of Trustees adopted the Charity Governance Code for larger charities in 2020 and is committed to embracing best practice in all areas of governance, including guidance from the Charity Commission and sector. The board reviews its performance regularly against the code and conducted an external review of board effectiveness in 2021 against the revised Charity Governance Code.

The review found that the board met its obligations under principles 1-4 and 7 and required improvements under principle 5 (Board Effectiveness) and 6 (Equality, Diversity and Inclusion).

Under Board Effectiveness actions have been taken including the establishment of a Governance and Nominations Committee (GNC), changing in the phasing of meetings to increase effectiveness and the annual appraisal of trustees. External reviews of Board effectiveness will be conducted every three years with a self-assessment conducted annually.

Under Equality, Diversity and Inclusion, there is a need to strengthen board membership in terms of diversity, particularly with regard to lived experience of life and conditions in those countries and regions where Concern programmes are most active. The board agreed an Equality Diversity and Inclusion (EDI) governance action plan in December 2021, which includes targets and actions for greater diversity in the board membership. The plan and progress on targets and actions are reviewed regularly by the GNC.

The Governance and Nominations Committee oversees the governance and effectiveness of the board and its trustees, ensuring that the board is consistent with Concern's values, complies with Concern (UK)'s legal and regulatory obligations and reflects best practice. This committee is responsible for follow up both of the board effectiveness review and the EDI governance action plan.

1.5 Fundraising compliance

We comply with all relevant laws and regulations including the Charities Act 2011, the Charities (Protection and Social Investment) Act 2016, the UK General Data Protection Regulation (UK GDPR), Data Protection Act 2018 and the Privacy and Electronic Communications Regulation 2003. We also comply with the regulatory standards for fundraising, including guidance published by the Charity Commission. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise, compliance with the Fundraising Preference Service and adherence to the Fundraising Regulator's Code of Practice. Concern (UK) is also an organisational member of the Chartered Institute of Fundraising. We are not aware of any instances of non-compliance with the Fundraising Regulator Code of Practice in 2022.

Support from the UK public is vital in making our work possible and we are committed to being fully accountable to our donors for the way we fundraise and how we make use of their donations. Our fundraising programme includes postal appeals, fundraising events, advertising on TV and digital channels, recruiting new monthly donors through face to face fundraising in public places and door to door, applying for funding from charitable trusts and by the sale of donated goods through our shops. Most of these activities are carried out by our own internal staff team. We are also fortunate to be supported by a number of local volunteer groups that fundraise on our behalf and by volunteers that work in our shops.

In 2022 we also engaged six professional fundraising service providers to attract new donors on our behalf or to ask our existing supporters for further support. These service providers carried out a range of activities, including signing up new supporters to payroll giving, recruiting new regular givers door to door and telephoning donors to request further support. We have written contracts with each of these service providers, which set out the standards of behaviour that we expect when they fundraise on our behalf. These contracts include an obligation to comply with the Fundraising Regulator Code of Practice, so that we protect our supporters and the reputation of our charity.

We ensure compliance with the Fundraising Regulator Code of Practice and our own fundraising policies among our staff, volunteers and professional fundraising service providers in a number of ways. All new fundraising staff are required to review our fundraising policies, such as our Vulnerable Donors Policy, and sections of the Fundraising Regulator Code of Practice relevant to their role, as part of their induction. This requirement is included in their probationary objectives and their line manager supports them to ensure they fully understand their obligations and responsibilities. All new members of our face to face fundraising staff team receive full training before they interact with the public and regular refresher training. We monitor the activities of our professional fundraising service providers in a number of ways to ensure best practice is maintained and our reputation is protected. This includes taking part in their training, shadowing our door to door fundraisers and listening to recordings of calls made by our telemarketing agencies. We also provide training to all of our shop volunteers on the relevant aspects of the Fundraising Regulator Code of Practice and our Vulnerable Donors Policy.

We share our Vulnerable Donors' Policy on our website and provide training on how to recognise vulnerable donors to members of staff who are in regular contact with the public. We have also signed up to the Fundraising Preference Service to enable individuals to opt out of receiving fundraising communications from us. We actioned 15 requests from this service in 2022.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We have a formal complaints procedure and all fundraising-related complaints are monitored by our Supporter Care Management Group, which includes three members of our Senior Management Team (SMT). Our Board of Trustees' Fundraising Committee receives a report on fundraising complaints every six months and a report on all complaints received is considered by the board annually. In 2022, we received a total of 31 complaints about our fundraising and supporter care, an increase of three from 2021, although this was down significantly from 2020 (55 complaints) and 2019 (45 complaints). The highest number of complaints (12) received in 2022 were about our door-to-door fundraising activity, including complaints about the behaviour of some of the fundraisers. We addressed these complaints immediately, liaising closely with our professional fundraising provider and responding to the complainants as soon as possible. Where appropriate we cancelled direct debits (where the complainant said they thought they were making a single donation) and in some cases fundraisers were given additional training to ensure they followed all the required procedures. The second highest volume of complaints were about the delivery of our alternative gifts to supporters. The postal strikes were a factor in delaying delivery, but we also identified a technical issue with our website ordering system. We fixed the technical issue as soon as this was discovered and all complainants had their gifts re-sent and they were also sent an email copy to mitigate the risk of them not arriving in time by post. We responded to all complaints in line with our complaints policy.

1.6 Equality, diversity and inclusion (EDI)

The equality, diversity and inclusion action plan provided the framework and guidance for action on EDI in 2022. The EDI Action Plan (approved in 2021) has objectives to:

- Develop an inclusive and welcoming culture in which people from all backgrounds feel valued, respected and heard.
- Increase diversity within our workforce and senior leadership.
- Empower every staff member to act as a leader on equality.
- Create fairer outcomes for staff (particularly in relation to progression, experience, and pay).
- Become more strategic in response to equality, diversity, and inclusion issues.

The plan will be reviewed and updated in 2023 by the EDI reference group. The reference group, which meets regularly, was established from interested staff to monitor progress, hold senior managers to account, and suggest improvements and changes that will enhance the work on EDI.

Anti-Racist Communications Guidelines were produced and adopted in 2022. The process of developing the guidelines ensured all staff responsible for implementing them underwent training. Focus groups of staff from the UK and across the organisation and an audit of our external materials informed the guidelines. An online training course will be finalised in 2023.

All UK staff are part of a process to continue the conversation on anti-racism and anti-oppression with external consultants, JMB. Each quarterly session explores different themes and enables reflection on personal and organisational changes which need to be made. Additional online training on equality and the promotion of EDI in the workplace is compulsory for all staff as part of induction, from 2023.

2022 Complaints

Categories under Admin:

- Admin – general complaints, e.g. not receiving a receipt
- Direct Debit – DD cancellation not being actioned

Categories under Fundraising:

- Complaints about fundraising methods, e.g., Face-to-face
- Content and messaging in appeals

The diversity survey, which will enable us to measure progress, has been delayed to 2023 due to challenges around data protection which have now been addressed.

Trustees continue to progress on their governance EDI action plan and review EDI at every meeting.

2. Identity, vision and mission

Our identity – who we are
Concern (UK) 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
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 external support.

3. Public Benefit Statement

We have referred to the Charity Commission's guidance on reporting on public benefit as we prepared this Annual Report. Concern (UK) works for the public benefit through its humanitarian and development work and through advocating for the rights of the very poorest people, specifically in the areas of hunger, resilience, emergencies and aid effectiveness. In contributing all surplus funds raised to Concern Worldwide, Concern (UK) fulfils its charitable duties through a focus on the following core organisational programmes:

Livelihoods – to assist poor households to achieve adequate and sustainable access to, and control of, resources so as to achieve their livelihood rights without undermining their natural resource base.

Health – to contribute to the achievement of health and nutrition security of the poor within the context of the Sustainable Development Goals.

Basic education – to strengthen formal education provision among the poorer sections of society by addressing the obstacles that hinder access to, and successful completion of, formal primary education.

Emergency response and preparedness – to respond to emergencies in a timely manner appropriate to the context and improve the resilience of the communities to ensure that they are better prepared for disasters, reducing the severity of impact and allowing communities to recover faster.

Integrated programmes – to improve the lives of the extremely poor by addressing their needs in a holistic way that focuses on the inter-related barriers to their development.

Concern is committed to the participation of extremely poor people in decision-making and is morally accountable to its beneficiaries. To that end, the organisation has adopted and has been independently certified as adhering to the Core Humanitarian Standard on Quality and Accountability (CHS) which sets out nine commitments that organisations and individuals involved in humanitarian response can use to improve the quality and effectiveness of the assistance they provide. Concern works with partners at different levels including community organisations, local government institutions, national level institutions, and international agencies. In responding to emergencies, we are also guided by international codes of conduct and practice, including the Code of Conduct of the International Red Cross and Red Crescent Movement and Non-Governmental Organisations in Disaster Relief.

The trustees have complied with their duty in section 4 of the Charities Act 2011 to note and pay due regard to public benefit guidance published by the Charities Commission.

4. Strategic Report

To achieve its mission and fulfil its charitable purpose, Concern (UK) supports the overseas programmes of Concern Worldwide. It does not implement its own overseas programmes but seeks to address the root causes of poverty directly through its own advocacy work. In 2021, the trustees approved the Concern (UK) 2021-2025 strategic plan. The ambition of the strategic plan is to mobilise resources, people, decision makers and partners to respond to rising poverty and humanitarian needs, improving the lives of people living in extreme poverty in the world's poorest and most fragile countries. The plan sets out three specific goals developed to capture the contribution Concern (UK) aspires to make towards the mission of Concern Worldwide in line with the ambition. Below, we set out our strategic goals and our progress in 2022 towards delivering them.

Strategic Goal 1: Grow our public fundraising and institutional funding.

2022 was an extraordinary year, dominated by humanitarian crises in Ukraine, East Africa and Pakistan. These crises shaped many of our public fundraising activities and we were humbled by the response of our amazing supporters at a time when they themselves faced challenging economic times at home. In total, our supporters contributed £7.9 million to fund our life-saving work. We cannot thank them enough for their generosity and compassion.

We launched three emergency appeals in 2022. The first was the Ukraine Humanitarian Appeal, which we launched in partnership with our 14 fellow members of the Disasters Emergency Committee. Our supporters responded in record numbers, contributing over £900,000 to our relief efforts. Almost half of these supporters (45%) were entirely new to Concern, and since then, we have worked hard to ensure that we update them regularly on how their donations are making a significant difference for the people of Ukraine.

We also launched emergency appeals in response to the widespread hunger crisis in East Africa and devastating flooding in Pakistan, the latter once more in partnership with our fellow members of the Disasters Emergency Committee. The hunger crisis in East Africa was a particular focus in the second half of the year, with additional appeals to help meet humanitarian needs in Somalia, in September, and Kenya, leading up to Christmas. Our supporters donated over £390,000 for our work in East Africa in 2022.

The number of 'active donors', defined as those who have supported at least one of our appeals in the past two years, grew from 19,288 to 24,427, an increase of 27%. Our emergency appeals were an important factor in attracting new donors. However, once again, our virtual Gifts programme also made an important contribution – our digital marketing activities attracted over 3,000 new gifts purchasers in 2022, an increase of 13% on the previous year.

We continued to develop Women of Concern, following its launch in 2021. Women of Concern is a global community that connects our supporters with change-making women across the globe. In 2022, we increased the numbers of individuals engaging with Women of Concern through channels such as LinkedIn to over 1,000. The focus now moves to further engaging these followers in our work.

Growing our partnerships with companies and organisations that help mobilise resources and increase our impact remains a priority. In 2022, we maintained highly valued partnerships with a range of companies and charitable trusts, including innocent foundation, Klaus and Gertrud Conrad Foundation, Milton Damerel Trust and Whole Planet Foundation. Each of these partners makes an important

Left: Members of Concern's support group in Derry helped organise a concert with The Magnificent Seven Crew at the Millennium Forum in Derry in support of the Ukraine Humanitarian appeal.
Photo: Concern Worldwide

contribution to our work by supporting specific programmes in countries that include Kenya, Somalia and Burundi. We were also grateful to the Whole Planet Foundation for making an additional donation to our DEC Ukraine Humanitarian appeal to fund the provision of food kits at collective centres for displaced families and individuals. We thank every company and charitable foundation that supported our work in 2022.

The Concern Philanthropic Circle is in the final year of supporting the Graduation Programme in the Democratic Republic of Congo, and we are grateful to the 25 members and associates who have donated £208,000 to the programme.

In Northern Ireland, our Concern Support Groups responded to emergency appeals for Ukraine, East Africa and Pakistan with tremendous commitment and enthusiasm, organising additional collections and events and raising donations from their networks. We thank all the group members and all those who helped with collections and events in 2022 for giving their time and energy to support our work.

Our retail outlets returned to a full year of trading after two years of disruption and closures due to the Covid-19 pandemic. Our shops all performed exceptionally well, generating £498,000 in income from the sale of donated goods and cash donations from customers. Our shops also raised funds for our emergency appeals for Ukraine, East Africa and Pakistan. In 2022, we finalised our retail strategic plan and launched retail Gift Aid in two of our managed shops. The return to a full year's trading in 2022 also saw an increase in our volunteer numbers, with volunteers feeling more confident to return to their roles as Covid-19 restrictions reduced significantly. Our thanks to everyone who donated stock to our shops and to all our shop volunteers and customers for their support in 2022.

In 2022, we restructured our teams to bring advocacy and institutional funding closer together in the Advocacy and Institutional Relations team. With the cuts to the ODA budget continuing into 2022 and very few new opportunities, aligning resources to ensure that we work as effectively as possible to ensure that the UK government focus is on people living in extreme poverty and the least developed countries was important.

In 2022, our Institutional Funding team submitted 22 applications to institutional donors, applying for over £36.5 million worth of funding. Out of these, 12 were successful (55%), five unsuccessful (23%), with four (18%) still pending an outcome, and one cancelled by the FCDO after submission (Sierra Leone Secondary Education Improvement Programme II or SSEIP 2). We also received UK aid from the UK government for the Pakistan BRAVE resilience building programme and a continuation of our flagship humanitarian response programme in the DRC called Strategic Assistance for Emergency Response (SAFER 3) into 2023.

We are a member of the Disasters Emergency Committee (DEC) in the UK, an umbrella organisation which brings together 15 leading aid agencies to launch joint fundraising appeals at times of humanitarian crisis. In 2022 we were part of the Ukraine Humanitarian Appeal and the Pakistan Floods Appeal which helped fund our life-saving emergency response programme. We are also an active member of the START network, active in the hubs and securing six grants to respond to smaller emergencies in Pakistan, Syria, Chad and South Sudan which ranged from cholera outbreaks to floods and the onset of freezing conditions.

We continued to work closely with country programmes to support them on timely and impactful submissions to funding opportunities. This includes funding from UK aid from the UK government to our Pakistan programme for an emergency flood response and climate resilience WASH programme for early recovery following the devastating floods, which was testament to the positive efforts of the country team.

Strategic Goal 2: Be a credible and powerful voice to drive policy change and urgent action on extreme poverty

Last year continued to be a challenging one to influence the UK government to focus on the people and countries facing the greatest burden of extreme poverty through adequate levels and quality of assistance. Frequent changes in leadership and an announcement to freeze 'non-essential' UK aid spending stalled many efforts on the ground, and indicated a clear lack of direction and transparency in how decisions regarding international development were being made. The government attributed a shrinking aid budget to growing refugee costs, owing to the Ukraine and Afghanistan crises, and domestic fiscal challenges, but refused to raise the aid budget in the interim in view of escalating global needs. Towards the end of 2022, there were indications that further programme cuts are likely in 2023-24 as the government remains resolved to limit its aid spending to 0.5% GNI at a time when many parts of the world face unprecedented levels of hunger, alongside a rise in humanitarian emergencies.

Our advocacy efforts last year largely focused on the need for urgent action to tackle the severe hunger crisis in parts of East Africa facing one of the worst droughts in 40 years, with millions of people on the brink of famine. We did this by working in coordination with a group of other organisations. We co-hosted events in parliament to present the stark reality of needs on the ground and were joined by our local partner in Somalia, Gargaar Relief Development Organisation (GREDO), at an event to highlight the stark situation of hunger and its impacts in Somalia, to UK parliamentarians. We worked closely with a group of INGOs to collaborate on joint advocacy around the East Africa hunger crisis. In doing so, we undertook periodic meetings with FCDO civil servants to ensure the hunger crisis did not fall off their radar, wrote several letters to key decision makers over the course of the year, developed parliamentary briefings, and took part in public-facing activities including setting off alarm clocks in Parliament Square Gardens and laying out shoes in Trafalgar Square to symbolise the number of people dying either directly from hunger or of hunger-related causes in the region. We also engaged over 15,000 of our campaigners to raise the alarm by targeting key decision makers in the government to tackle urgent humanitarian needs and invest in long-term solutions to prevent such crises in the first place.

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

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

We undertook meetings with relevant ministers, including one that Concern (UK)'s Executive Director attended with the former Minister for Africa, Vicky Ford, to highlight the scale of this crisis and present clear calls to action.

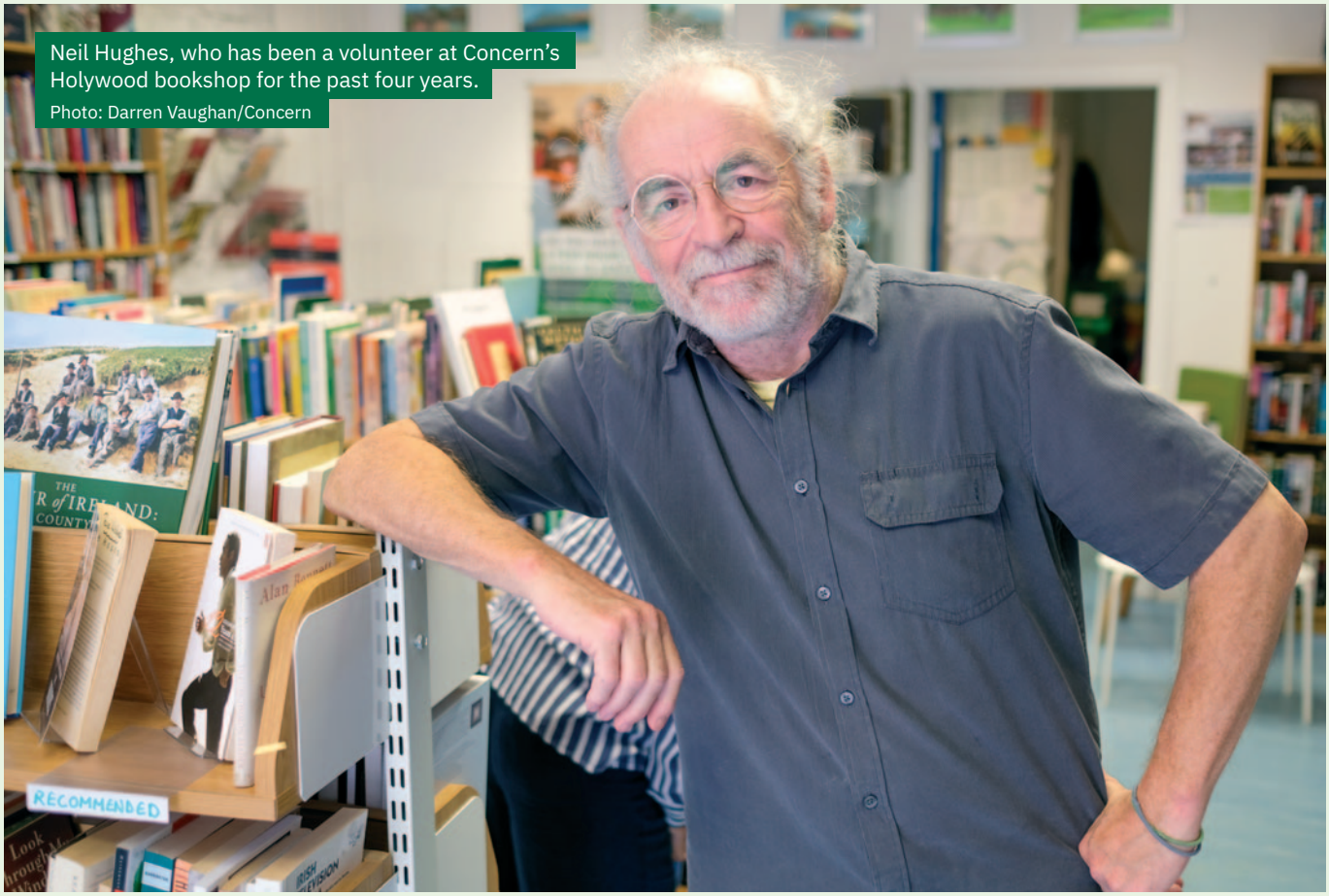
Following the devastating floods in Pakistan last year, we pushed for the need for funding and programmes that help build better resilience for people to anticipate and cope with climate shocks, by working closely with our Pakistan country team colleagues and engaging with the FCDO Minister responsible for South Asia. We attended COP27 to raise awareness of the gaps in responses to climate change and to increase political pressure to deliver. At COP27, we also worked with our Zurich Flood Resilience Alliance partners to conduct an official side event on loss and damage resulting from climate change.

In 2022, the number of media mentions Concern (UK) generated increased on previous years, in part due to the huge interest in the Ukraine crisis. Throughout 2022, we also saw an increase in the number of people visiting our website and a rise in the duration of visits. The growth in media coverage and website visits contributes to raising awareness of the impact of humanitarian disasters and extreme poverty.

As we continue our equality, diversity and inclusion journey, we are building anti-racist practice into our communications development processes. In 2022, we developed our Anti-Racist Communications Guidelines. This guide is designed to help staff plan their content and outputs through an anti-racist lens, and consider how racism operates within the work we do and how that manifests in the stories and narratives of our communications outputs. The work has prompted practical conversations about how racism impacts Concern's work, and the steps we can take to challenge those dynamics in the materials we create.

The post primary school debates programme that gives students the opportunity to learn skills in research, critical thinking, and public speaking, continued in a new hybrid format, with initial debates being held online and latter debates in person. The programme remained popular with 22 Northern Ireland schools registered to take part in the debates programme in 2022-23 when students will reflect on, and try to tackle, some of the most important issues facing the world today. In 2022-23 we piloted a Primary School debating competition, and, subject to the results of the pilot, we may implement this programmes in 2023-24.

We are members of the Coalition of Aid and Development Agencies in Northern Ireland (CADA NI) working together with other agencies to enhance awareness and create a better understanding of development issues in Northern Ireland. We took part in the CADA One World Festival in 2022, organising a poetry competition and a series of mini-debates with school pupils, students, politicians and business people debating development and humanitarian issues. We assisted with the planning and promotion of the festival including the flagship event, One World on the Move, exploring the theme of displacement, migration and movement through music, dance and poetry.



Neil Hughes, who has been a volunteer at Concern's Holywood bookshop for the past four years.
Photo: Darren Vaughan/Concern

Strategic Goal 3: Be a diverse, responsive and inclusive organisation

Despite the challenges brought by a high staff turnover experienced in 2022, we have made progress. We continued to use internal communications to foster a sense of belonging and teamwork across the staff based both in Belfast and London. A regular newsletter and monthly all-staff meetings were key. Briefings from country programme teams, regional directors and technical advisors served to bring our overseas work closer to the UK team and were highly appreciated.

During the year, we promoted staff wellbeing and mental health. All staff had an opportunity to attend a training session designed to increase understanding about how burnout happens, how to prevent it and how to manage its impact. Staff engaged in various interactive sessions, workshops and exercise challenges to promote wellbeing during Mental Health Week which is held across the organisation globally. We also appointed and trained two additional Mental Health First Aiders, bringing the total to four.

As part of our commitment to staff inclusion and wellbeing, we carried out feedback sessions and pulse surveys to understand how work/life balance is affected by current hybrid working practice and workload. Results were reviewed and changes made where possible. A Global Staff Engagement Survey was conducted in late 2022 and the results will inform planning for staff wellbeing in 2023. As Covid-19 restrictions ceased, Concern encouraged staff to attend our offices and continued to develop a hybrid working model that fosters greater staff cohesion and cross-team working while maintaining the flexibility of remote working.

We provided development opportunities to staff, from learning new technical skills, to meeting their professional ambitions by giving opportunities to complete online diplomas in leadership and management, digital and IT, and marketing and business, in partnership with University College Dublin.

There is a wide range of training opportunities across the organisation, from online courses on the Learn 365 platform, through to global training sessions that focus on key skills (such as personal effectiveness or advanced Excel skills) and provide an opportunity to learn with colleagues across all countries of operation. Two senior managers also participated in the bespoke IGNITE leadership programme. Finally there are regular briefings, webinars and updates on country programmes, specific technical or sectoral areas of programming.

4.2 Financial review

The financial outcome for 2022 is set out in the Statement of Financial Activities on page 68.

Our final position for the year shows a net surplus of £5.6 million, increasing total funds to £9.4 million. Total income for 2022 was £30.7 million and we remain incredibly grateful to all of our supporters and donors, large or small, who allowed us to continue to change the lives of people living in extreme poverty. A more detailed commentary on the financial results reflected in the 2022 Annual Report is set out below.

Income

Concern (UK) raised a total of £30.7 million in 2022 (2021: £23.3m), an increase of £7.4 million (32%) in income when compared to 2021, primarily due to a significant rise in income from emergency appeals. The income detail is outlined under the income streams, below. We continue to raise income from diverse sources to mitigate the challenges of the current economic environment.

Income from donations and legacies:
Income from donations and legacies comprises donations from individual and corporate donors, community groups, trusts and foundations and the Disasters Emergency Committee (DEC). We received £17.0 million (2021: £8.8m) in donations and legacies in 2022, an increase of £8.3 million (95%) on the amount received in 2021 due to the significant increase in emergency appeals income.

In the year, income from individuals of £5.2 million increased by £0.6 million (12%) (2021: £4.6m) and income from corporates, major donors and trusts of £1.3 million decreased by £0.6 million (32%) (2021: £1.9m). The generous response to our emergency appeals in 2022 allowed us to deliver lifesaving support across our countries of operation. We are grateful to our dedicated supporters who respond swiftly and generously when an urgent need is presented. During the year we continued to engage with the compassionate UK public, developing important relationships with key donors enabling us to secure vital funds needed to deliver our charitable objectives in 2022 and beyond.

In 2022, we received £9.4 million from the DEC in response to three emergency appeals, Coronavirus Appeal (£1.2m), Ukraine Humanitarian Appeal (£7.5m) and Pakistan Floods Appeal (£0.7m). In comparison, in 2021 we received income of £0.6 million from the Coronavirus Appeal.

Our community fundraising income was £0.6 million (2021: £1.1m). The £0.5m/47% decrease on the previous year was mainly due to lower participation in the Ration Challenge, which was run in support of refugees and other vulnerable communities around the world. We also saw a drop in legacy income to £0.4 million (2021: £0.6m), a £168k (30%) decrease.

An analysis of voluntary income by source is in note 2(a) to the accounts.

Income from governments and other co-funders:
Concern (UK) received a total of £13.1 million (2021: £14.0m) from governments and other institutional donors, a £0.9 million (6%) decrease from the previous year.

Although, FCDO remained the single largest donor in 2022, contributing £12.1 million (2021: £13.9m) which amounts to 92% (2021:99%) of total co-funding income, we continue to experience the effects of the foreign aid budget reduction imposed in the previous year. FCDO contributed to projects in 13 (2021:13) of the countries in which Concern works.

In 2022, we received a grant of £0.8 million (2021: £0) from European Civil Protection and Humanitarian Aid Operations (ECHO) and a grant of £0.2 million (2021: £0) from the Swedish International Development Cooperation Agency (SIDA).

An analysis of grant income by donor is shown in note 2(b) to the accounts.

Trading and other income:
We raised £0.6 million in income from our charity retail stores in 2022 (2021: £0.4m) and we are very grateful to our dedicated team of shop volunteers and employed staff for their continued commitment and support of our retail function. In 2022, we had six shops in Northern Ireland (2021:6).

Expenditure

Our total expenditure was £25.1 million (2021: £22.8 m) and made up as follows:

	£m		%	
Charitable activities	**20.9**	(18.4)	**83**	(81)
Raising funds	**4.2**	(4.4)	**17**	(19)
	25.1	(22.8)	**100**	100

Total expenditure in 2022 increased by £2.3 million (10%) due to greater support provided to overseas programmes.

The cost of raising funds decreased by £0.2m (5%).

The board adopts a number of key performance indicators in order to measure the charity's performance, efficiency and financial strength. The indicators over the four years to 2022 are shown in the table below:

Indicator	Concern (UK)			
	2022	2021	2020	2019
Return on fundraising investment*	4.2x	2.1x	2.5x	2.2x
Support costs as a percentage of total costs	3.3%	3.9%	2.2%	2.9%
Unrestricted reserves as a percentage of total income	10%	11%	7%	6%

*Return on fundraising investment is the sum of Income from Donations and Legacies (note 2a) and Retail Income (note 2c) divided by the total cost of raising funds (note 4).

The variances in the above table are partly influenced by the level of emergency income raised each year and the significant £9.4 million received from the DEC in 2022 is reflected above. The board continues to be satisfied with the efficiency of fundraising, the level of support costs and reserves held, and is confident that these are all in line with the agreed strategic direction.

Unrestricted income is available for the Board to use for the purposes of the charity in fulfilling its charitable objectives. We use unrestricted income where flexible funding is needed most, for example to:

- develop, test and demonstrate the effectiveness of new approaches
- respond quickly to emergencies, before dedicated appeal funding is secured
- finance our policy and campaigns work
- meet essential running costs that enable the charity to function properly

Restricted income must be used only for the purpose specified by the donor. We use this income to finance particular programmes or elements of our humanitarian responses, as stipulated by and agreed in advance with the donor.

The board are confident that future incoming resources to the charity will be adequate to support the continuation of existing projects and activities, and also to meet other needs which may arise. Accordingly, Concern (UK) continues to adopt the 'going concern' basis in preparing the financial statements.

Reserves and financial position

It is Concern (UK)'s policy to commit the maximum amount of resources possible to current programmes that directly impact those we support and therefore retain only what is necessary to safeguard the continuity of its operations.

The total funds held of £9.4 million at 31 December 2022 (2021: £3.8m) are detailed in note 16 to the financial statements and fall into two categories:

Restricted funds (£6.5 million): These are funds that can only be used for purposes specified by the donors. Our policy to apply funds for the purposes for which they were donated as soon as possible. The increase of £5.1m in restricted funds in 2022 is mainly due to the three successful emergency appeals run during the year in collaboration with the DEC. The trustees plan that all of the restricted funds held at that date will be fully utilised during 2023.

Unrestricted funds (£2.9 million) are made up of £1.7m designated funds and £1.2m general funds.

Designated funds (£1.7milion) are funds set aside by the Board of Trustees for specific purposes. At the end of 2022, these funds were designated for two specific purposes:

- To ensure the continuity of operations in the event of a temporary downturn in income – £1.5m
- To earmark funds invested in fixed assets which are therefore not readily available for other purposes – £0.2m

The trustees reviewed the level of designated reserves required at 31 December 2022 in order to ensure that they are sufficient to cover both purposes stated above (see note 16 (b)).

General funds (£1.2 million) represent unrestricted funds which may be used to further the objects of Concern (UK).

The board believes that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, the board continues to adopt the 'going concern' basis in preparing the financial statements.

4.3 Plans for future periods

In planning for 2023, we have anticipated continued high levels of humanitarian need around the world. The hunger crisis in the Horn of Africa is certain to deepen, and conflicts in the DRC, Haiti and Ukraine, among others, show little sign of resolution. The effects of climate change are also being felt and, in places like Pakistan, additional attention will be needed to build resilience and equity into the long recovery and rebuilding period following the floods of 2022.

We will continue to focus on raising funds from the public and institutions in the UK. Moving forward with our strategic plan, we will continue to increase our supporter base, investing in fundraising innovation to develop new ways for people to donate, and in campaigning for people to engage in actions to address hunger and climate change as they impact on vulnerable communities. We believe that partnerships are a means to leverage greater change than we can achieve on our own and will continue to invest in developing partnerships across a range of actors, from corporates to coalitions of NGOs.

We will progress our strategic projects related to the environment and equality, diversity and inclusion. A mid-term review of the strategic plan will make sure we are on track and enable us to make adjustments given the rapid changes we are seeing in the environments where we work. We want to ensure staff are valued and supported in order to deliver on our organisational aim and will continue with initiatives on staff wellbeing, finalisation of a hybrid working policy and introducing an expanded leadership team.

Plans for 2023 are set out below.

Strategic Goal 1: Grow our public fundraising and institutional funding

Building our base of regular givers and cash donors is fundamental to our strategy and will remain a priority in 2023. We plan to grow our programmes of direct dialogue and door to door fundraising to recruit new regular givers. We will also launch a new Direct Response TV advert in the first half of 2023.

We will continue to invest in attracting new donors to Concern through social and digital channels, further increasing our investment in our virtual Gifts. We will build on the progress we have made in attracting new supporters through emergency appeal digital donor recruitment in previous years, and continue to invest in this activity if it becomes necessary to launch emergency appeals in 2023. We will also increase our communication to supporters of the benefits of legacy giving to the long-term impact Concern is able to achieve. In 2022, we achieved our objective of recruiting over 1,000 Women of Concern followers through channels such as LinkedIn. In 2023, the focus will move to engaging these followers more strongly in our work, with the ultimate aim of securing financial support.

Thanking our existing supporters and engaging them through impactful communications that explain how their donations are making a real difference will continue to be as much of a priority as attracting new donors. 2023 will see the launch of our new customer relationship management system (CRM). This major project will improve our capacity to deliver even better quality, more individualised communications to our supporters and increase their engagement with the work they are helping to make possible.

In 2022, we completed a review exploring how we can increase our capacity to develop new approaches to fundraising. In response to its findings, in 2023, we will establish a new Fundraising Innovation team which will act as a focal point for innovation at Concern (UK). The team will work closely with existing staff on aspects such as how we can better understand and meet our supporters' needs and motivations; market-horizon scanning to identify emerging opportunities; new product development; and improving the effectiveness of existing activities.

We remain committed to growing our engagement with corporate and philanthropic organisations and in mutually beneficial partnerships with them. In 2022, we expanded the capacity of our team focused in this area with the appointment of a new role working exclusively on developing new corporate partnerships. In 2023, we will move forward with scoping the potential for partnerships across a range of sectors, build a pipeline of potential partners with whom we share specific interests and initiate dialogues where we see the potential for collaboration. We already have a very healthy number of partnerships in place with charitable trusts and foundations, but we see further potential for growth in this area in 2023.

In 2023, we will launch the third project for our Concern Philanthropic Circle, aiming to grow the membership of the circle which has previously supported Graduation Programmes in Burundi and the DRC over the past six years.

We will follow up the external review of our core Community Fundraising activities and implement the agreed recommendations to develop our fundraising from our community supporters including though our groups and community events.

We will open our seventh retail outlet (originally scheduled for 2022) and plan for an eighth shop. As

Lucy Bloxham, Concern staff member, working on the emergency response in Ukraine.
Photo: Simona Supino/Concern Worldwide

part of our retail strategy, we will expand our staff to support volunteer recruitment and training to grow our retail operations, we will develop new local retail partnerships and explore new online opportunities. We will also conduct a mid-term review of our retail strategy and implement any agreed adjustments to the plan.

The UK government funding environment looks quite uncertain for the coming year as the government continues to cite extreme pressures on the UK aid budget as a result of challenges in the economy, the Ukraine conflict, increased domestic refugee costs and unanticipated humanitarian shocks such as the floods in Pakistan. The government remains resolute on limiting its aid budget to 0.5% of GNI, which means bilateral programmes, especially those that invest in long-term development as opposed to short-term humanitarian support, are expected to continue to be adversely affected.

However, we anticipate some opportunities for UK institutional funding in the coming year. This includes the Global Development Delivery (GDD) commercial contract framework through which the FCDO expect to spend up to £3 billion over a two- to four-year period across seven themes, many of which are relevant to our work on the ground. We intend to position ourselves strongly for this framework, in anticipation of more funding opportunities over the next few years.

We will ensure that our humanitarian programmes on the ground are delivered in a high quality and high impact manner through our humanitarian institutional funding mechanisms, currently the DEC and the START network. We will focus on essential humanitarian assistance to communities most impacted by recent crises, as well as quality and timely reporting against ongoing grants. These include utilising the existing reserves and future income from DEC grants under the Ukraine Humanitarian Appeal, the Pakistan Floods Appeal and the Afghanistan Crisis Appeal.

We will continue to explore other UK institutional funding for our programmes on the ground, positioning ourselves strongly for new opportunities through discussions with donors and exploring new partnerships, and working closely with our country programme teams in responding to funding calls. A significant focus for us next year will be to continue to work on important compliance areas, rolling out a modern slavery action plan and streamlining data availability for the International Aid Transparency Initiative (IATI), as well as sustaining timely and quality donor reporting requirements.

Strategic Goal 2: Be a credible and powerful voice to drive policy change and urgent action on extreme poverty

The UK aid budget still faces intense pressures due to multiple ongoing crises and domestic escalating costs. Our advocacy in 2023 will once again focus on crises such as catastrophic hunger in East Africa, and on the need to invest in long-term resilience building and addressing hunger and climate change that impact the poorest communities. We will continue to use important opportunities over the course of the year to highlight evidence from our programmes, work with people and colleagues to share their stories and experiences of the reality on the ground, engage with decision makers, and call for action through better UK aid and the UK's influencing role on important global forums. Should there be further cuts to the aid budget impacting essential development programmes and humanitarian assistance on the ground, we will work closely with Bond and other sector colleagues to call out the UK government on such decisions and push for them to place the interests of populations bearing the brunt of poverty and hunger, at the forefront of their efforts.

Despite the constraints on UK aid in 2022, the UK government made a few commitments on nutrition and climate. At the Tokyo Nutrition for Growth Summit in 2021, it pledged £1.5 billion from 2022 until 2030. On climate, at COP27, it recommitted to spend £11.6 billion on climate finance during 2021-26, including pledging to treble funding for climate adaptation as part of that budget, from £500 million in 2019 to £1.5 billion in 2025. We will work with sector colleagues such as through the International Coalition for Advocacy on Nutrition and the Climate Action Network UK to push the government on the delivery of these commitments in a transparent manner and which also leads to the maximum positive impact for the populations most affected by malnutrition and climate change.

The hunger crisis in East Africa is likely to continue worsening in 2023 without urgent response at the scale needed to save lives and prevent loss of livelihoods and widespread displacement. As the international response to this crisis remains slow, we will continue to keep a strong focus on it across our advocacy and communications. We will share stories that authentically convey the complexity and true experience of individuals living in the region and continue to work with sector colleagues including the East Africa INGO working group, Bond and others, as necessary, to retain the focus on this crisis, and call for more urgent action to save lives. At the same time, we will push for more efforts to build greater resilience to future shocks.

After several high profile humanitarian crises, we will ensure our external communications demonstrate the impact and responsible spending of donations and build trust in our response so our audiences continue to support our mission of ending extreme poverty, whatever it takes.

Strategic Goal 3: Be a diverse, responsive and inclusive organisation

The staff Equality, Diversity and Inclusion reference group was established in 2022. The objectives of the group are to monitor progress on equality, diversity and inclusion within Concern (UK), hold the senior management team to account and pro-actively suggest improvements and changes that will enhance these values within the organisation. In 2023, we will continue to work towards and monitor the milestones and targets set out in the action plan, with the group reviewing the plan to ensure it is still effective. With support from an external consultant, we will continue our conversations on anti-racism, diversity and equality with staff, trustees and management and continue to embed anti-racism in our communications with the roll out of a new training module on the Anti-Racist Communications Guidelines.

Concern is committed to creating opportunities to listen meaningfully to a range of diverse opinions, voices and lived experiences. We believe that decision making and operations benefit from being informed by these different perspectives. In 2023, an Expanded Leadership team will meet regularly as a means to bring different perspectives into reviewing and making strategic decisions and give more staff the opportunity to develop management skills and leadership qualities.

We will continue to focus on staff wellbeing by establishing our hybrid-working model and supportive policies, and ensuring this new way of working meets our organisational needs. We will complete the review of our current office space ensuring staff have a suitable and supportive working environment, enabling them to work collaboratively and effectively while still adhering to our environmental guidelines.

We are committed to being a competitive employer and as part of this commitment we plan to review and benchmark our salary scales and pay progression mechanism to ensure we continue to attract and retain staff.

In 2023, a new global digital workplace will be launched. The aim of this platform is to provide employees with the tools they require to connect, collaborate and perform their core job responsibilities.

As part of our commitment to create environmentally friendly practices and processes, we will review our carbon footprint against the 2019 baseline. We will establish whether our flight guidelines are effective in making voluntary reductions in transport-related carbon emissions and will continue to work on our other emissions areas, primarily paper and printing. We will review whether our plan is on track for us to achieve at least a 50% reduction in emissions by 2030.

4.4 Principal risks and uncertainties

The major risks to which Concern (UK) is exposed, as identified by the management team and reviewed by the trustees, have been ranked by likelihood and impact as part of the annual risk review process.

The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The main risks identified, together with the methods adopted to manage and mitigate them, are summarised below. The risks listed below are embedded in a global risk register and some are common across Concern Worldwide and Concern (UK), although relative rankings vary across the two organisations. The two organisations work together in order to manage common risks.

Economic instability, inflation and the cost of living crisis in the UK

For 2023, there continues to be a risk that the deteriorating economic environment and cost of living crisis impacts further on disposable incomes, resulting in a decline in voluntary income while the costs of doing business rise. Concern continues to be committed to working to achieve positive change for people supported by our programmes and to communicate the difference made by funds raised though the experiences of people who are impacted. In line with our strategy, Concern will continue to diversify and build funding streams and deliver an excellent supporter experience to build engagement and loyalty.

Fall in institutional funding and changing focus for UK Overseas Development Aid (ODA)

Successive and ongoing cuts to UK ODA from both economic and political causes have affected the value of funds which Concern secures from the UK government. The overall value of ODA is not expected to recover in 2023 and this, coupled with indications that less ODA will be allocated to poverty reduction efforts in fragile and vulnerable countries means that institutional funding is likely to dip. This will impact the work that Concern is able to do and support provided to people in some of the world's poorest countries. Concern will continue to work with sector colleagues and UK campaigners to ensure aid goes to those who need it most while continuing to strengthen relationships with FCDO in the UK and within programme countries.

Staff recruitment and retention in a challenging labour market.

In 2020 and 2021 Concern enjoyed a marked reduction in staff turnover linked to the effect of the pandemic and associated restrictions. However, in 2022 staff turnover levels rose and were compounded by a challenging labour market, considerable competition in skilled areas such as fundraising, and the cost of living crisis. High staff turnover leads to staffing gaps, loss of institutional knowledge and creates more pressure on existing staff. Concern will continue to improve the experience and retention of staff through learning and development initiatives, developing hybrid working practices that meet staff needs, regularly reviewing plans and workload and staying competitive through salary benchmarking. Concern will continue to promote staff wellbeing through initiatives such as mental health and wellbeing training and mental health first aiders.

Compliance

This risk is broken down into the different areas of compliance relevant to the organisation including donor (both public and institutional), internal policies and procedures and regulatory compliance. The organisation receives a significant amount of funding from institutional donors and the processes to manage compliance to donor guidelines and agreements are strong. Regulatory requirements concerned with data management, fundraising and charitable status are translated into controls, systems and internal guidelines, which in turn are operationalised through staff training. There are frequent reviews of action plans, adherence and feedback related to compliance.

Fraud, corruption, other criminal behaviour or significant error

While fraud or corruption could both damage the organisation's reputation and result in loss of resources, Concern limits the likelihood of fraud though continuous review and strengthening of existing systems and processes. Although fraud continues to be uncovered, these are minor incidences and it is felt that fraud control mechanisms are well embedded in all Concern operations.

Safeguarding

As an organisation which works to improve the lives and wellbeing of some of the most vulnerable people in the world, maintaining the safety and protection of the communities with whom we work and of our staff is of primary importance to Concern. Robust policies and processes ensure strong management of this risk and there is an internal serious incident monitoring group to ensure any incidents are managed appropriately, rapidly and in accordance with policy and guidance. We will continue to engage and train staff and volunteers to ensure our safeguarding policies are followed.

Cybersecurity and systems failure

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.

5. Staff and volunteers

The organisation acknowledges with gratitude the work of its staff and its volunteers in 2022. The major achievements during the year are due to their dedication and belief.

Concern (UK) is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

6. Political donations

No political donations were made during the year (2021 – £nil).

7. Post balance sheet events

No significant events have taken place since the year end that would result in adjustment of the financial statements or inclusion of a note thereto.

8. Auditor

In accordance with Section 485 of the Companies Act 2006 a resolution for the re-appointment of KPMG as the auditor of the company is to be proposed at the forthcoming Concern Worldwide Annual General Meeting.

9. Subsidiary undertaking

Details of the subsidiary undertaking are set out in note 13 to the financial statements.

By order of the Board

Bernadette Sexton
Trustee

Victoria Akinboro
Trustee

28 April 2023

Statement of trustees' responsibilities in respect of the trustees' annual report and the financial statements

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and regulations.

Company and charity law requires the trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland.*

Under Company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and Charitable Company and of the incoming resources and application of resources including its income and expenditure of the Group for that period. In preparing these financial statements, the trustees 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 Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Group or Charitable Company or to cease operations, or have no realistic alternative but to do so.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are responsible for 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, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charitable Company and to prevent and detect fraud and other irregularities.

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

On behalf of the Board

Bernadette Sexton
Trustee

Victoria Akinboro
Trustee

28 April 2023

Left: Aicha Amadou with her baby, Siyama, at her mother-in-law's house in Tahoua, Niger. Aicha brought Siyama to the health centre as she was suffering from diarrhoea and was malnourished.
Photo: Ed Ram/Concern Worldwide

Independent auditor's report to the trustees and members of Concern Worldwide (UK)

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Concern Worldwide (UK) ("the Charitable Company") for the year ended 31 December 2022 which comprise the consolidated statement of financial activities, consolidated and company balance sheets, the consolidated cash flow 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 UK Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland.*

In our opinion:

- the financial statements give a true and fair view of the state of the Group's and of the Charitable Company's affairs as at 31 December 2022 and of the Group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We have been appointed as auditor under the Companies Act 2006 and under section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 of the Charitable Company in accordance with ethical requirements that are relevant to our audit of financial statements in the UK, including the Financial Reporting Council (FRC)'s Ethical Standard and we have fulfilled our 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

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the Group or the Charitable Company or to cease their operations, and as they have concluded that the Group's and the Charitable Company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over their ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustees' conclusions, we considered the inherent risks to the Group's business model and analysed how those risks might affect the Group's and Charitable Company's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustees' 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 Group's and the Charitable 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.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the Group or the Charitable Company will continue in operation.

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

Report on the audit of the financial statements
(continued)

Detecting irregularities including fraud

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the directors.

In addition, our risk assessment procedures included: inquiring with the directors and other management as to the Group's and Charitable Company's policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the directors and other management have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the Group's and Charitable Company's regulatory and legal correspondence; and reading Board and committee minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The Group and Charitable Company are subject to laws and regulations that directly affect the financial statements including companies and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The Group and Charitable Company are subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The trustees are responsible for the other information, which comprises the Trustees' Report, which constitutes the Strategic Report and the Directors' Report, About us section, A message from the outgoing Chair, A message from the Executive Director, Our overseas work in 2022 section, How we work section, Income and expenditure section, Legal and administrative information, and the Appendix. 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.

Report on the audit of the financial statements
(continued)

Opinions on other matters prescribed by the Companies Act 2006

Based solely on our work on the other information undertaken during the course of the audit:

- we have not identified material misstatements in the Trustees' Report;
- in our opinion the information given in the Trustees' Report, which constitutes the strategic report and the directors' report for the financial year, is consistent with the financial statements; and
- in our opinion the Trustees' Report has been prepared in accordance with the Companies Act 2006.

Matters on which we are required to report by exception

Under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

Respective responsibilities and restrictions on use

Responsibilities of trustees for the financial statements

As explained more fully in their statement set out on page 61, the trustees (who are also the directors of the Charitable Company for the purposes of company law) 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 the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Group or the Charitable Company or to cease operations, or have no realistic alternative but to do so.

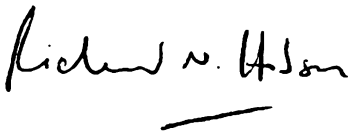
Auditor's responsibilities for the audit of the financial statements

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

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

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

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charitable Company's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members and the Charitable Company's trustees 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 Charitable Company, its members, as a body and its trustees, as a body, for our audit work, for this report or for the opinions we have formed.



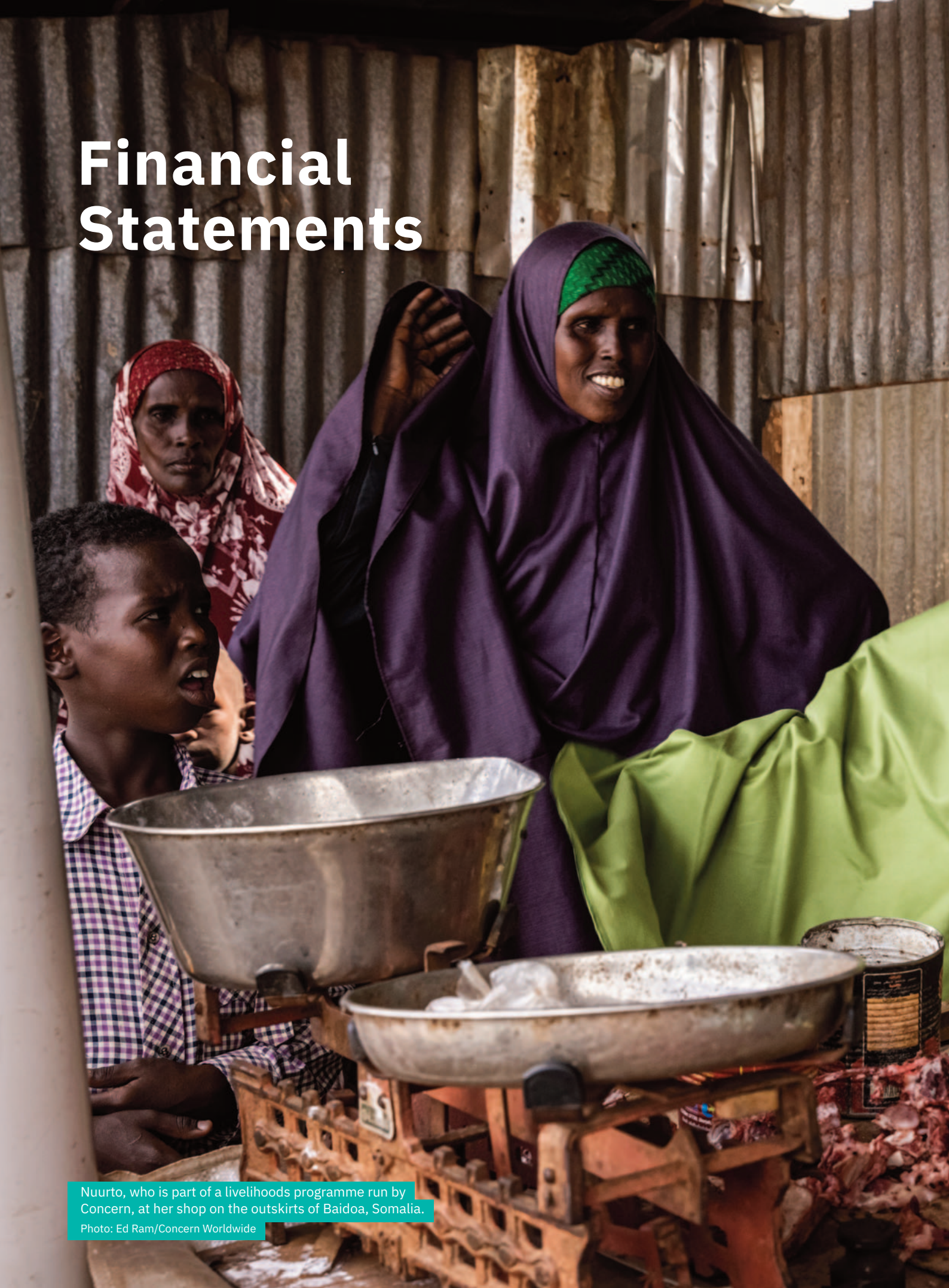
Richard Hobson
(Senior Statutory Auditor)
for and on behalf of KPMG, Statutory Auditor
1 Stokes Place, St Stephen's Green, Dublin 2, Ireland

28 April 2023

Emuria Nachukuli and her baby daughter Atabo Ereng in their village in Turkana, Kenya. The village was established by nomadic pastoralists after many lost their livestock to drought. Concern has supported the community to develop an agri-nutrition site which is cultivated by around 80 women from the village and surroundings. They will harvest vegetables and fruit including watermelon and mung beans.

Photo: Gavin Douglas/Concern Worldwide

Financial Statements



Nuurto, who is part of a livelihoods programme run by Concern, at her shop on the outskirts of Baidoa, Somalia.
Photo: Ed Ram/Concern Worldwide

Consolidated Statement of Financial Activities

for the year ended 31 December 2022

	Notes	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2022 Stg£	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2021 Stg£
Income from:							
Donations and legacies	2a	**12,144,486**	**4,891,226**	**17,035,712**	3,141,170	5,609,420	8,750,590
Charitable activities – grants and contracts from governments and other co-funders	2b	**13,093,772**	**-**	**13,093,772**	14,032,448	-	14,032,448
Trading and other income	2c	**-**	**572,061**	**572,061**	-	501,252	501,252
Total income		**25,238,258**	**5,463,287**	**30,701,545**	17,173,618	6,110,672	23,284,290
Expenditure on:							
Charitable activities	3	**20,104,826**	**801,174**	**20,906,000**	16,626,529	1,795,328	18,421,857
Raising funds	4	**-**	**4,232,136**	**4,232,136**	246,780	4,170,981	4,417,761
Total expenditure		**20,104,826**	**5,033,310**	**25,138,136**	16,873,309	5,966,309	22,839,618
Transfers between funds	16 (b)	**13,022**	**(13,022)**	**-**	-	-	-
Net movement in funds		**5,146,454**	**416,955**	**5,563,409**	300,309	144,363	444,672
Reconciliation of funds:							
Total funds brought forward		**1,306,907**	**2,520,931**	**3,827,838**	1,006,598	2,376,568	3,383,166
Total funds carried forward	16	**6,453,361**	**2,937,886**	**9,391,247**	1,306,907	2,520,931	3,827,838

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

The notes on pages 71-84 form part of these financial statements.

As permitted by section 408 of the Companies Act 2006, the individual charity's statement of financial activities has not been included in these financial statements. The gross income of the charity is £30,099,157 (2021: £22,764,180) and the net result is a surplus of £5,562,091 (2021: £443,344).

Consolidated and Concern (UK) Balance Sheets

as at 31 December 2022

	Notes	**Group 2022 Stg£**	Group 2021 Stg£	**Charity 2022 Stg£**	Charity 2021 Stg£
Fixed assets					
Tangible assets	9	**214,156**	254,590	**191,233**	230,218
Total fixed assets		**214,156**	254,590	**191,233**	230,218
Current assets					
Debtors and prepayments	10	**11,667,501**	5,047,926	**12,096,053**	5,457,543
Cash at bank and in hand	11	**6,230,500**	9,014,116	**5,791,088**	8,602,356
Total current assets		**17,898,001**	14,062,042	**17,887,141**	14,059,899
Creditors:					
amounts falling due within one year	12	**(8,720,910)**	(10,488,794)	**(8,695,211)**	(10,469,045)
Net current assets		**9,177,091**	3,573,248	**9,191,930**	3,590,854
Net assets		**9,391,247**	3,827,838	**9,383,163**	3,821,072
The funds of the charity:					
Restricted funds	16	**6,453,361**	1,306,907	**6,453,361**	1,306,907
Unrestricted funds	16	**2,937,886**	2,520,931	**2,929,802**	2,514,165
Total funds		**9,391,247**	3,827,838	**9,383,163**	3,821,072

The notes on pages 71-84 form part of these financial statements.

The financial statements on pages 68-84 were approved by the Board of Trustees on 28 April 2023.

Bernadette Sexton
Trustee

Victoria Akinboro
Trustee

28 April 2023

Consolidated Cash Flow Statement

for the year ended 31 December 2022

	Notes	Group 2022 Stg£	Group 2021 Stg£
Cash flows from operating activities			
Net surplus for the year		**5,563,409**	444,672
Adjustments for:			
Depreciation of tangible assets		**46,797**	47,650
Interest received		**(12,610)**	(1,445)
Increase in debtors		**(6,619,575)**	(215,630)
Decrease in creditors		**(1,767,884)**	(3,328,883)
Net cash used in operating activities		**(2,789,863)**	(3,053,636)
Cash flows from investing activities			
Purchases of tangible assets		**(6,363)**	(6,282)
Interest received		**12,610**	1,445
Net cash from / (used in) investing activities		**6,247**	(4,837)
Net decrease in cash and cash equivalents in the year		**(2,783,616)**	(3,058,473)
Cash and cash equivalents at beginning of year		**9,014,116**	12,072,589
Cash and cash equivalents at end of year	11	**6,230,500**	9,014,116

As permitted by paragraph 1.12 of FRS 102, Concern (UK) has not prepared a statement of cash flows for the parent entity. The consolidated statement of cash flows above includes both the parent and subsidiary entity.

The notes on pages 71-84 form part of these financial statements.

Notes to the consolidated financial statements

(forming part of the financial statements) for the year ended 31 December 2022

1. Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the group financial statements of Concern Worldwide (UK) ('Concern (UK)' or 'the Charity') and its subsidiary (collectively 'the Group').

a) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011, the Companies Act 2006.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy notes and on a going concern basis.

In the application of the accounting policies the trustees are required to make judgements, estimates and assumptions and the most important areas where the judgements affect the financial statements and could impact the results of reported operations are listed in note 20.

Basis of consolidation

The financial statements of Concern (UK) and "Concern (NI)" are consolidated, on a line by line basis, to produce the Group financial statements'. The consolidated entity is referred to as 'the Group'.

Concern (UK) is a company limited by guarantee (registered number 04323646) and is a registered as a charity with the Charity Commission for England and Wales (charity number 1092236) and with the Office of the Scottish Charity Regulator (charity number SC038107). Concern (UK) meets the definition of a Public Benefit Entity under FRS 102.

Concern Worldwide (Northern Ireland) ('Concern (NI)') is a company limited by guarantee registered in Northern Ireland (company number NI019332) and as a charity with the Charity Commission for Northern Ireland (charity number 108592). Concern Worldwide (UK) ('Concern (UK)') is the sole member of Concern (NI), therefore, Concern (NI) is regarded as a subsidiary of Concern (UK). Concern (NI) meets the definition of a Public Benefit Entity under FRS 102.

Consortia arrangements

Income receivable and resources expended by Concern (UK), as a member of a consortium, are reflected in the Statement of Financial Activities only to the extent that the organisation is directly responsible for the management and utilisation of the funds. Amounts received by the Charity, as an agent for other consortium members, are not recorded as income. Cash held on behalf of consortium members is included in creditors.

b) Income

Income in the statement of financial activities is recognised 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

This income (which consists of monetary donations from the public, corporates, trusts, legacies, major donors (including Disasters Emergency Committee (DEC) appeals together with related Gift Aid income) is recognised in the period in which the Group is entitled to the resource, when receipt is probable and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is recognised when the donations are received, with legacies it is when it is probable that it 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 entity), whereas with Gift Aid income it is when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

Grants from corporates, major donors and trusts are recognised on the same basis as Grants from governments and other co-funders (see below).

Grants from governments and other co-funders

Grants from governments and other co-funders, are recognised when the entity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Grants from government and other co-funders typically include the following conditions:

- Performance based conditions – Concern (UK) is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the entity 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 – Concern (UK) is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the entity recognises the income to the extent utilised within the period specified in the agreement.

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

Trading and other income

Trading and other income income includes retail income from the sale of donated goods through shops. Income is recognised net of value added tax.

Donated goods for resale are recognised within retail income when they are sold.

Gift in kind

Concern (NI) recognises volunteers support in running the shops and valued their contributions by estimating the cost that Concern (NI) would have incurred through employing additional staff if volunteers were not available to provide the service. The estimate is based on current market rate salaries of staff that would need to be employed to replace volunteer support. Any other gifts in kind are measured at their actual costs that would have been incurred.

Other income

Other income includes bank interest and income arising from Government employment and retail related grants. It is recognised in the period in which it becomes receivable.

c) Expenditure

Resources expended are analysed between costs of charitable activities and costs of raising funds. The costs of each activity are separately accumulated, 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 benefit is required in settlement and the amount of the obligation can be measured reliably.

Support costs, which cannot be attributed directly to one activity, are allocated in proportion to estimated staff time spent on each activity.

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 which seem the most reasonable and appropriate for each type of campaign.

Costs of charitable activities

The cost of charitable activities comprises costs of overseas programmes and of policy, advocacy and campaigning work together with related support and governance costs. Concern (UK) works in the developing world by providing resources to the overseas branches of its parent company, Concern Worldwide. All costs of charitable activities are recognised on an accruals basis. Governance costs (which are included under this heading) represent the salaries, direct expenditure and overhead costs incurred on the strategic, as opposed to day to day, management of Concern (UK), and on compliance with constitutional and statutory requirements.

Costs of raising funds

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, staff costs in these areas and an appropriate allocation of central overhead costs. All costs of raising funds are recognised on an accruals basis.

d) Funds

Concern (UK) maintains various types of funds as follows:

Restricted Funds

Restricted funds represent grants, donations and legacies received which can only be used for particular purposes as specified by the relevant donor. Such purposes are within the overall aims of the organisation.

Unrestricted Funds

Unrestricted funds represent amounts which are expendable at the discretion of the Board of Trustees ('the Board') in furtherance of the overall objectives of Concern (UK). They consist of designated funds and general funds.

Designated funds represent amounts that have been set aside for specific purposes, which would otherwise form part of the general reserves of the organisation. Specifically, Concern (UK) sets aside funds so that it can protect its ongoing programme of work from unexpected variations in income and to finance fixed assets for on-going use.

General funds represent amounts which are expendable at the discretion of the Board in furtherance of the objectives of the Charity. Such funds may be held in order to finance working capital or to finance the start-up of new programmes pending receipts of funds.

e) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets which cost less than £750 are not capitalised.

Depreciation is calculated to write off the original cost of the tangible fixed assets, less estimated residual value, over their expected useful lives, on a straight line basis at the following annual rates:

Leasehold premises 3%
Furniture & equipment 10%
Other equipment.....20%
Computer equipment 33%

A full year's depreciation is charged in the year of acquisition with none in the year of disposal. Provision is also made for any impairment of tangible fixed assets below their carrying amounts.

f) Stocks

Unsold donated items (donated to Concern (NI)'s shops) are not included in closing stock since their cost is nil and their value is uncertain until sold.

g) Financial instruments

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Income recognised by the Company from governments and other co-funders, but not yet received at year end, is included in debtors.

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

Creditors

Creditors are recognised where the entity 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. Creditors 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. Funds already received from donors, that do not meet the criteria for recognition as income, are shown in creditors.

h) 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 significant.

i) Pensions

Concern (UK) makes payments into individual externally administered defined contribution pension schemes for qualifying members of staff. The payments to the schemes are charged to the statement of financial activities in the year to which they relate (note 8).

j) Foreign Currencies

The financial statements are prepared in sterling (Stg£) which is the Company's functional currency because the majority of the funds raised by the Company are in sterling. Transactions denominated in other currencies are translated into sterling at the rate of exchange prevailing at the transaction date or at a contracted rate. Monetary assets and liabilities denominated in other currencies have been translated into sterling at the exchange rates ruling at the balance sheet date or the contracted rate, and any resulting gains or losses are taken to the statement of financial activities.

k) Taxation

Concern (UK) is a charitable company for UK corporation tax purposes. Accordingly, the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. Irrecoverable VAT is included in the costs when they are incurred.

l) Leases

Rentals payable under the operating leases are charged to the statement of financial activities on a straight-line basis over the lease terms.Rent incentives are charged on straight line basis over the lease term (length of the lease) or to the break clause if in place.

2. Incoming Resources

(a) Income from donations and legacies

	Restricted 2022 Stg£	Unrestricted 2022 Stg£	Group Total 2022 Stg£
Individual giving	**1,646,887**	**3,527,078**	**5,173,965**
Corporates, major donors and trusts	**1,029,312**	**256,925**	**1,286,237**
Concern Worldwide grant (Note 18)	**-**	**215,842**	**215,842**
Disasters Emergency Committee (DEC)*	**9,403,852**	**-**	**9,403,852**
Legacy income	**500**	**386,660**	**387,160**
Community fundraising	**63,935**	**504,721**	**568,656**
Total	**12,144,486**	**4,891,226**	**17,035,712**

*DEC is an umbrella group of UK charities which coordinates and launches collective appeals to raise funds to provide emergency aid and rapid relief to people caught up in disasters and humanitarian crises around the world.

	Restricted 2021 Stg£	Unrestricted 2021 Stg£	Group Total 2021 Stg£
Individual giving	1,049,986	3,567,601	4,617,587
Corporates, major donors and trusts	1,409,443	479,292	1,888,735
Disasters Emergency Committee (DEC)	613,544	-	613,544
Legacy income	1,000	555,940	556,940
Community fundraising	67,197	1,006,587	1,073,784
Total	3,141,170	5,609,420	8,750,590

(b) Income from charitable activities – grants and contracts from governments and other co-funders

	Group Total 2022 Stg£	Group Total 2021 Stg£
Foreign, Commonwealth and Development Office (FCDO)	**12,126,709**	13,936,324
ECHO	**754,790**	-
SIDA	**197,240**	-
Guernsey Overseas Aid	**15,033**	28,878
Comic Relief	**-**	67,246
Total	**13,093,772**	14,032,448

Income from government grants comprises grants to fund the charitable activities of Concern (UK).

(c) Trading and other income

	Group Total 2022 Stg£	Group Total 2021 Stg£
Retail income	**551,738**	379,717
Deposit interest	**12,610**	1,445
Other income	**7,713**	120,090
Total	**572,061**	501,252

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

Other income is UK Government Job Start Scheme grant. Other income in 2021 related to Coronovirus Job Retention Scheme grant towards staff who were furloughed due to Covid-19 (£6,462) and government Retail Grant Fund (£113,082) received in support of Concern (NI) charity shops.

3. Expenditure on charitable activities

Expenditure on charitable activities can be analysed as shown below. Expenditure on overseas programmes represents contributions by Concern (UK), to the overseas programmes of Concern Worldwide.

	Direct costs Stg£	**Support costs* Stg£**	**2022 Group Total Stg£**
Overseas programmes			
Livelihood	514,418	8,289	**522,707**
Health	1,065,646	17,172	**1,082,818**
Education	2,131,030	34,340	**2,165,370**
Integrated programming	802,472	12,931	**815,403**
Emergency	15,021,062	241,698	**15,262,760**
Total overseas programmes	**19,534,628**	**314,430**	**19,849,058**
Policy, Advocacy and Campaigning	780,214	185,028	**965,242**
Governance (Note 5)	23,013	68,687	**91,700**
Total charitable expenditure	**20,337,855**	**568,145**	**20,906,000**

* see note 6

	Direct costs Stg£	Support costs Stg£	2021 Group Total Stg£
Overseas programmes			
Livelihood	1,739,962	43,865	1,783,827
Health	1,429,140	36,029	1,465,169
Education	2,171,988	55,498	2,227,486
Integrated programming	3,256,491	81,356	3,337,847
Emergency	8,436,119	212,677	8,648,796
Total overseas programmes	17,033,700	429,425	17,463,125
Policy, Advocacy and Campaigning	697,169	169,183	866,352
Governance (Note 5)	29,614	62,766	92,380
Total charitable expenditure	17,760,483	661,374	18,421,857

*See note 6

4. Cost of raising funds

	Campaign costs Stg£	**Staff costs Stg£**	**Occupancy & other direct costs Stg£**	**Total direct costs Stg£**	**Support costs Stg£**	**2022 Group Total Stg£**
Individual giving	1,576,059	1,071,708	245,769	**2,893,536**	172,266	**3,065,802**
Corporates, major donors and trusts	19,634	399,825	99,882	**519,341**	40,987	**560,3278**
Legacy	10,182	-	-	**10,182**	-	**10,182**
Community fundraising	-	175,366	42,615	**217,981**	24,661	**242,642**
Retail costs	5,511	217,425	117,504	**340,440**	12,742	**353,182**
Total	**1,611,386**	**1,864,324**	**505,770**	**3,981,480**	**250,656**	**4,232,136**

	Campaign costs Stg£	Staff costs Stg£	Occupancy & other direct costs Stg£	Total direct costs Stg£	Support costs Stg£	2021 Group Total Stg£
Individual giving	1,655,439	1,044,613	254,167	2,954,219	80,797	3,035,016
Corporates, major donors and trusts	35,680	399,588	101,367	536,635	17,669	554,304
Legacy	9,260	-	-	9,260	-	9,260
Community fundraising	-	188,181	230,379	418,560	119,636	538,196
Retail costs	6,282	171,466	98,292	276,040	4,945	280,985
Total	1,706,661	1,803,848	684,205	4,194,714	223,047	4,417,761

5. Governance costs

	Direct Stg£	**Support costs Stg£**	**2022 Group Total Stg£**	Direct Stg£	Support costs Stg£	2021 Group Total Stg£
Staff costs	-	49,910	**49,910**	-	45,946	45,946
Legal and professional fees	12,171	381	**12,552**	17,541	60	17,601
Office and other costs	10,842	18,396	**29,238**	12,073	16,760	28,833
Total	**23,013**	**68,687**	**91,700**	29,614	62,766	92,380

6. Support costs

Where support costs are attributable to a particular activity they are allocated directly to it. 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 that each activity absorbs. The allocation of the main types of support costs is detailed below.

	Overseas programmes Stg£	**Policy, Advocacy & Campaigning Stg£**	**Governance Stg£**	**Fundraising Stg£**	**2022 Group Total Stg£**
Administration and finance	131,924	111,416	68,687	204,262	**516,289**
Other support costs	182,506	73,612	-	46,394	**302,512**
Total support costs	**314,430**	**185,028**	**68,687**	**250,656**	**818,801**

	Overseas programmes Stg£	Policy, Advocacy & Campaigning Stg£	Governance Stg£	Fundraising Stg£	2021 Group Total Stg£
Administration and finance	254,592	102,283	62,766	187,519	607,160
Other support costs	174,833	66,900	-	35,528	277,261
Total support costs	429,425	169,183	62,766	223,047	884,421

7. Other information

	2022 Stg£	2021 Stg£
The surplus for the year is after charging the following items:		
Depreciation of tangible fixed assets	**46,797**	47,650
Auditor's remuneration (including expenses)	**17,927**	20,507
Payments under operating leases for premises	**186,634**	175,462

8. Staff

(a) Numbers and costs

The aggregate payroll costs of employees were as follows:

	2022 Group Stg£	2021 Group Stg£
Wages and salaries	**2,159,104**	2,211,543
Social welfare costs	**229,754**	232,749
Other pension costs	**156,280**	172,486
	2,545,138	2,616,778

Other pension costs include employer contributions to individual staff member pension schemes of £122,035 (2021: £130,313 as well as the cost of insurance policies that provide benefits in the event of the death or ongoing incapacity of staff members totalling £34,245 in 2022 (2021: £42,173).

Remuneration, including pension contributions, paid to the key management of Concern (UK) (the executive management team as detailed on page 40 of the annual report) amounted to £429,622 in 2022 (2021: £481,386).

The average number of employees during the year analysed by function was as follows:

	2022 No.	2021 No.
Management	**6**	6
Development	**5**	5
Marketing	**47**	52
Administration	**7**	9
	65	72

(b) Salary range

The number of employees whose remuneration amounted to over £60,000 in the year was as follows:

	2022 No. employees	2021 No. employees
£60,001 to £70,000	**2**	2
£70,001 to £80,000	**2**	3

Remuneration includes salaries but excludes employer pension scheme contributions. Contributions to defined contribution schemes amounted to 7.5% of salary in 2022 (2021: 7.5%). No contributions were made to defined benefit schemes for employees.

Concern (UK) has a remuneration policy that has been agreed by the Board. This policy states that the Charity seeks to be competitive within each market in which it operates. As a principle this means that Concern (UK) 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.

(c) Remuneration of Board members

None of the trustees of the Concern (UK) received remuneration for their services. Total costs of £323 (2021: £135) were incurred by trustees in travelling to and attending meetings of the Board in 2022 or training and were paid by Concern (UK) by making payments to third parties.

9. Tangible assets

	Leasehold premises Stg£	Furniture & equipment Stg£	Computer equipment Stg£	Total Stg£
Group tangible assets				
Cost				
At beginning of year	318,393	315,154	53,724	687,271
Additions in year	-	4,228	2,135	6,363
At end of year	**318,393**	**319,383**	**55,859**	**693,634**
Depreciation				
At beginning of year	186,753	200,124	45,804	432,681
Charge for year	9,853	28,857	8,087	46,797
At end of year	**196,606**	**228,981**	**53,891**	**479,478**
Net book value				
At 31 December 2022	**121,787**	**90,401**	**1,968**	**214,156**
At 31 December 2021	131,640	115,030	7,920	254,590
Charity tangible assets				
Cost				
At beginning of year	318,393	282,846	53,724	654,963
Additions in year	-	1,906	2,135	4,041
At end of year	**318,393**	**284,752**	**55,859**	**659,004**
Depreciation				
At beginning of year	186,753	192,188	45,804	424,745
Charge for year	9,853	25,086	8,087	43,026
At end of year	**196,606**	**217,274**	**53,891**	**467,771**
Net book value				
At 31 December 2022	**121,787**	**67,478**	**1,968**	**191,233**
At 31 December 2021	131,640	90,658	7,920	230,218

10. Debtors and prepayments

	Group 2022 Stg£	Group 2021 Stg£	**Charity 2022 Stg£**	Charity 2021 Stg£
Amounts due from governments and other co-funders	**9,720,912**	3,730,283	**9,720,912**	3,730,283
Gift Aid receivable	**1,746,895**	1,110,902	**1,746,895**	1,110,902
Accrued income	**13,464**	86,583	**11,744**	83,965
Sundry debtors	**97,248**	46,070	**91,560**	40,007
Prepayments	**88,982**	74,088	**86,832**	72,406
Amount owed from subsidiary undertaking	**-**	-	**438,110**	419,980
	11,667,501	5,047,926	**12,096,053**	5,457,543

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

11. Cash at bank and in hand

	Group 2022 Stg£	Group 2021 Stg£	Charity 2022 Stg£	Charity 2021 Stg£
Funds held in UK banks	**6,230,500**	9,014,116	**5,791,088**	8,602,356

12. Creditors: amounts falling due within one year

		Group 2022 Stg£	Group 2021 Stg£	Charity 2022 Stg£	Charity 2021 Stg£
Trade creditors		**410,774**	255,163	**398,082**	251,013
Amounts advanced by governments and other co-funders	(i)	**2,722,750**	281,543	**2,722,750**	281,543
Accruals		**289,458**	915,325	**277,458**	906,546
Amount owed to parent company	(ii)	**5,257,313**	8,874,214	**5,257,313**	8,874,214
Sundry creditors		**40,615**	162,549	**39,608**	155,729
		8,720,910	10,488,794	**8,695,211**	10,469,045

(i) Balances with co-funders comprises amounts received from donors that do not yet meet the criteria for recognition of income.

(ii) The amounts owed to the parent company comprise of operational expenses paid on behalf of Concern (UK) by the parent company and is repayable on demand.

13. Activities of consolidated subsidiary – Concern (NI)

Activities of consolidated Concern (NI)

	2022 Stg£	2021 Stg£
Income	**602,388**	520,110
Expenditure	(**601,070**)	(518,783)
Total	**1,318**	1,327
Assets	**475,732**	446,495
Liabilities	(**467,648**)	(439,729)
Net assets	**8,084**	6,766

14. Movement in receivables and advances from governments and other co-funders

	Opening Balance 2022 Stg£	Movement during the year Stg£	Closing Balance 2022 Stg£
Amounts due from governments and other co-funders (note 10)	3,730,283	5,990,629	**9,720,912**
Amounts advanced by governments and other co-funders (note 12)	(281,543)	(2,441,207)	**(2,722,750)**
	3,448,740	3,549,422	**6,998,162**
Analysis of movement:			
Cash received during the year			**(19,556,858)**
Income earned during the year			**23,096,462**
Exchange Rate Movements			**9,818**
			3,549,422

15. Analysis of changes in net debt

	At 1 Jan 2022	Cash flows	At 31 Dec 2022
Cash and cash equivalents			
Cash	9,014,116	(2,783,616)	**6,230,500**
Total	9,014,116	(2,783,616)	6,230,500

16. Group and Charity funds

(a) Reconciliation of funds

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total 2021 Stg£	Total 2021 Stg£
Group				
Total funds at beginning of year	**1,306,907**	**2,520,931**	**3,827,838**	3,383,166
Net movement in funds for the year	**5,146,454**	**416,955**	**5,563,409**	444,672
Total funds at end of year	**6,453,361**	**2,937,886**	**9,391,247**	3,827,838
Charity				
Total funds at beginning of year	**1,306,907**	**2,514,165**	**3,821,072**	3,377,728
Net movement in funds for the year	**5,146,454**	**415,637**	**5,562,091**	443,344
Total funds at end of year	**6,453,361**	**2,929,802**	**9,383,163**	3,821,072

16. Group and Charity funds (cont.)

(b) Group movements in funds

		Opening balance 1 January 2022 Stg£	Income Stg£	Expenditure Stg£	Transfers Stg£	Closing balance 31 December 2022 Stg£
Restricted funds						
Afghanistan		406,769	1,516,726	(1,390,490)	-	533,005
Bangladesh		-	22,918	(22,918)	-	-
Burkina Faso		-	45,730	(45,730)	-	-
Burundi		27,776	217,319	(205,082)	-	40,013
DR Congo		159,932	2,884,675	(2,941,940)	-	102,667
Central African Republic		87,501	378,284	(445,036)	-	20,749
Ethiopia		-	1,335,737	(1,335,737)	-	(0)
Haiti		-	1,389	(1,389)	-	-
Syria - Iraq		2,156	125,041	(91,135)	-	36,062
Kenya		-	422,049	(356,808)	-	65,241
DPR Korea		-	0	0	-	-
Lebanon		-	218	(218)	-	-
Liberia		29,779	-	(29,774)	-	5
Malawi		213,486	158,948	(370,932)	-	1,502
Niger		14,733	52,614	(69,441)	-	(2,094)
Nepal		-	2	-	-	2
Pakistan		31,900	2,067,717	(1,407,734)	-	691,883
Philippines		-	0	-	-	-
Republic of Sudan		42	42,595	(42,595)	-	42
Sierra Leone		-	1,694,232	(1,694,232)	-	-
Somalia		328,425	4,175,469	(4,246,699)	13,022	270,217
South Sudan		2,625	347,998	(350,623)	-	-
Chad		-	102,315	(102,315)	-	-
Turkey		-	112,159	(112,159)	-	-
Ukraine		-	8,319,763	(3,627,804)	-	4,691,959
Yemen		1,783	325	-	-	2,108
HQ Projects		-	1,214,035	(1,214,035)	-	-
Total restricted funds	**(i)**	**1,306,907**	**25,238,258**	**(20,104,826)**	**13,022**	**6,453,361**
Unrestricted funds						
General funds	(ii)	750,009	5,463,287	(5,033,310)	(4,553)	1,175,433
Designated funds:						
Tangible asset fund	(iii)	230,574	-	-	(8,519)	222,055
Programme continuity fund	(iv)	1,540,348	-	-	50	1,540,398
Total unrestricted funds		**2,520,931**	**5,463,287**	**(5,033,310)**	**(13,022)**	**2,937,886**
Total funds		**3,827,838**	**30,701,545**	**(25,138,136)**	**-**	**9,391,247**

16. Group and Charity funds (cont.)

(b) Group movements in funds (continued)

The above funds carried forward at 31 December 2022 represent:

(i) Income from appeals and donations which were not yet applied in the countries to which the appeals related.

(ii) Funds for use at the discretion of the Board to expand the activities of Concern (UK).

(iii) The net book amounts already invested in or contractually committed to tangible fixed assets for use by Concern (UK).

(iv) The net amount that the Trustees have agreed to be set aside to ensure that the organisation can protect its ongoing programme of work from unexpected variances in income.

(v) Analysis of net assets between funds

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total Funds Stg£
Group			
Funds balances at 31 December 2022 are represented by:			
Tangible fixed assets	-	214,156	214,156
Current assets	6,453,361	11,444,640	17,898,001
Current liabilities	-	(8,720,910)	(8,720,910)
	6,453,361	**2,937,886**	**9,391,247**
Charity			
Funds balances at 31 December 2022 are represented by:			
Tangible fixed assets	-	191,233	191,233
Current assets	6,453,361	11,433,780	17,887,141
Current liabilities	-	(8,695,211)	(8,695,211)
	6,453,361	**2,929,802**	**9,383,163**

17. Pensions

The Charity contributes to individual pension schemes for eligible staff. The total pension contributions charged to the statement of financial activities amounted to £122,035 (2021: £130,313). An accrual of £21,948 (2021: £23,346), in respect of pension costs is included in creditors at 31 December 2022.

18. Related party disclosure

In order to achieve its mission, Concern (UK) supports the overseas programmes of its parent undertaking, Concern Worldwide. During 2022 Concern (UK) provided total funds of £19,534,628 (2021: £17,033,700) to Concern Worldwide for those programmes (see Appendix 1 for details).

During 2022, Concern Worldwide awarded Concern (UK) a grant of £215,842 to fund elements of its UK based activities. This amount is reflected in income from donations and legacies (Note 2) and is included in the net amount owed to parent company at year end (Note 12).

The Charity is a member of the Disasters Emergency Committee (DEC) and in the year paid a subscription of £30,000 (2020: £30,000). Concern (UK)'s Executive Director is a trustee of the DEC. Concern (UK)'s income for the year (Note 2) includes £9,403,852 (2021: £613,544) from DEC appeals. Of this amount, £5,785,318 (2021: £454,824), was outstanding at year end and is included in amounts due from governments and other co-funders (Note 10).

19. Commitments and contingencies

(a) The 2023 Annual Plan, as approved by the Trustees, allows for overseas expenditure in 2023 of £7,403,676. Any increases over this amount requires the approval of the Board of Trustees. Concern (UK) is also committed to assisting certain overseas projects for periods in excess of one year.

(b) The total future minimum lease payments under non-cancellable operating leases in respect of premises for use by the Charity:

	2022 Stg£	2021 Stg£
Total payments due within:		
– one year	**190,854**	174,338
– two to five years	**180,607**	211,821
– more than five years	**641**	1,299
	372,102	387,458

(c) During 2022 Concern (UK) was the lead agency in 2 consortia of non governmental organisations (2021: 2), that were awarded grants and contracts from institutional co-funders to fund programme activities. The total value of these grants and contracts is £6,360,071 (2021: £20,144,151). Of this amount £3,837,388 is expected to be spent by Concern (UK) (2021: £11,450,647) and the balance will be utilised by the other consortia members. In 2022, expenditure of these grants and contracts totalled £0.00 (2021: £4,228,172). Of this amount £0.00 (2021: £2,344,163) was utilised by Concern (UK) and £0.00 was utilised by the other consortia members.

As Concern (UK) signed the agreements and contracts with the institutional co-funders, it has obligations in relation to monitoring and reporting the full expenditure of these grants, and these obligations remain until the projects have been fully concluded. Concern (UK) may also have liability 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 Concern (UK) is jointly and severally liable), because the likelihood of them materialising is believed to be remote.

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

	Opening Balance Stg£'000	**Funds received during the year Stg£'000**	**Funds transferred to the consortia members Stg£'000**	**Closing Balance Stg£'000**
Funds relating to consortia members	**290**	**-**	**(290)**	**-**

20. Accounting estimates and judgements

In preparing the consolidated financial statements, the Trustees are required to make estimates, judgements and assumptions. The most important areas where the judgements affect the financial statements and could impact the results of reported operations are listed below.

Income recognition

In applying the income recognition principles of the Charities SORP at contract inception, where contract terms are less formal, Management are occasionally required to apply judgement to ascertain whether a contract is performance or non-performance based. Furthermore, unless inappropriate to do so based on the terms, Management typically uses incurred expenditure as means to measure contract progress. In doing this a qualitative assessment of the status of a project is made in addition to the quantitative analysis prior to income recognition. Management monitors the pattern of income recognition at a donor contract level and assesses the impact of contract modifications on an ongoing basis in order to ensure the pattern of income recognition is in line with the accounting policy.

Cost allocation

Support costs (note 6), 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.

21. Post balance sheet event

There have been no post balance sheet events that would require adjusted to or disclosure in the financial statements.

22. Approval of financial statements

These financial statements were approved by the Board on 28 April 2023.

Appendix

(not forming part of the financial statements)

Expenditure on charitable activities by country

In order to achieve its mission, Concern Worldwide (UK) supports the overseas programmes of Concern Worldwide. During 2022 Concern Worldwide (UK) funded Concern Worldwide operations in the following countries:

	2022 Stg£	2021 Stg£
Afghanistan	**1,390,490**	766,123
Bangladesh	**98,520**	1,153,010
Burkina Faso	**68,957**	184,457
Burundi	**298,316**	392,142
Chad	**151,317**	90,227
DR Congo	**2,941,940**	2,185,956
Central African Republic	**445,036**	278,378
Ethiopia	**1,337,317**	386,904
Haiti	**95,409**	280,229
Kenya	**381,375**	744,711
DPR Korea	**218**	-
Lebanon	**29,774**	208,671
Liberia	**370,932**	286,833
Malawi	**-**	1,271,527
Niger	**142,071**	157,939
Pakistan	**1,497,730**	844,742
Philippines	**102,593**	-
Republic of Sudan	**1,694,232**	430,232
Sierra Leone	**4,264,627**	1,877,077
Somalia	**392,676**	5,262,515
South Sudan	**91,135**	178,415
Türkiye	**112,159**	48,009
Ukraine	**3,627,804**	-
Yemen	**-**	5,603
Total direct overseas programme costs	**19,534,628**	17,033,700
Support costs	**314,430**	429,425
Total overseas programme costs	**19,849,058**	17,463,125
Policy, Advocacy and Campaigning (UK)	**965,242**	866,352
Governance	**91,700**	92,380
Total charitable expenditure	**20,906,000**	18,421,857

A heartfelt thank you to our supporters

We simply would not be able to carry out our work without the support of all those who donate to Concern (UK). Below are just some of the governments, individuals, organisations, trusts and foundations who have helped us so much in 2022.

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

Allan & Nesta Ferguson Charitable Trust

Basil Samuel Charitable Trust

British Government

Disasters Emergency Committee

EA Foundation

The Grace Trust

innocent foundation

Klaus and Gertrud Conrad Foundation

Milton Damerel Trust

The Patrick Rowland Foundation

Start Fund

States of Guernsey

Whole Planet Foundation

Sofiy* and her children wait inside the entrance of a library in Ukraine for verification that they can receive a cash transfer. Cash assistance is a means of support deemed highly effective and dignified for people who have been displaced by conflict in Ukraine because it supports local markets and allows people to identify and remedy their own needs. In simple terms, we give cash directly to vulnerable people to spend it on what they need the most; be it food, clothing, bills or medicine.

Photo: Simona Supino/Concern Worldwide

*Name changed to protect the identity of the individual

CONCERN worldwide

ENDING EXTREME POVERTY WHATEVER IT TAKES

concernuk
concernworldwideuk
concernworldwideuk

Great Britain
13/14 Calico House
Clove Hitch Quay
London
SW11 3TN
00 44 207 801 1850
londoninfo@concern.net

Northern Ireland
47 Frederick Street
Belfast
BT1 2LW
00 44 28 9033 1100
belfastinfo@concern.net

www.concern.org.uk

Concern Worldwide (UK) registered charity numbers 1092236 (England and Wales) and SC038107 (Scotland). Charitable company limited by guarantee, registered in England and Wales under company no. 4323646.

CONCERN WORLDWIDE (UK)

England & Wales - Charity number 1092236

Accounts

Concern Worldwide (UK) Annual Report and Accounts 2021

Extreme geographies.
Extreme climate challenges.
Extreme crises.

Nothing will stop Concern fighting extreme poverty.

Our teams on the ground are working together with people living in the most difficult situations, rebuilding and transforming lives, livelihoods, and communities.

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Left: Adrenise Lusa, a participant of Concern's Graduation Programme, prepares a meal of tomatoes and fish in the village of Kaiha, Democratic Republic of Congo.
Photo: Hugh Kinsella Cunningham/Concern Worldwide

Cover: Eliza Manjolo in her shop in Nsanje, Malawi. Eliza is a member of Concern's Graduation Programme that helps individuals create new enterprises or develop existing ones.
Photo: Chris Gagnon/Concern Worldwide

About us

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 the resilience of the communities with which we work, respond to emergency situations, and seek to address the root causes of poverty through our advocacy work.

Concern Worldwide (UK) ('Concern (UK)') supports the overseas programmes of Concern Worldwide. Whilst we do not implement our own programmes, we contribute to their success by working closely with colleagues across the organisation and by funding programmes. We are only able to do this thanks to the generosity of a wide range of donors and supporters and we thank you all.

Right: Moussa Zouéra is Chief Nursing Officer of a health centre in Koufantawa, Niger. Malnutrition is prevalent in the region and Moussa and her team, with Concern's support, actively work with mothers to help them care for their children.
Photo: Ollivier Girard/Concern Worldwide

A message from the Chair of Trustees

Last year was a tough one for tens of millions of people around the world as the global pandemic, natural disasters and man-made conflict threatened the lives and livelihoods of the most vulnerable. More and more people were forced into extreme poverty and hunger, humanitarian needs increased, and the number of people displaced from their homes rose, all at an alarming rate.

As a humanitarian aid organisation, the imperative for Concern is to respond to those urgent needs wherever they arise. However, we would not be able to do that effectively were it not for the commitment of our supporters in the UK, who stand with us and the communities we work alongside in difficult times.

Over and over again we are astounded at the generosity of the public who dig deep in response to appeals of support - for desperate families in Afghanistan facing hunger, for communities threatened by raging famine in the Horn of Africa, and more recently the extraordinary response to help the people of Ukraine, which has enabled us to take immediate action to provide support to those displaced by the war. As the Covid-19 pandemic has shown us, and as climate change will increasingly highlight, in our interconnected world, we cannot afford to turn inwards. Responding to those most in need requires a collective commitment.

That is why it was hugely regretful that the UK government last year broke its longstanding promise and reduced UK aid spending, a move that had a devastating impact on some of our programmes. It was a further disappointment when the government failed to make a commitment at the Nutrition for Growth Summit in December. However, it is to be welcomed that it subsequently reversed this decision and pledged funding to tackle global malnutrition. We sincerely hope that the UK government will show further flexibility when it comes to supporting the most vulnerable in the world. As the recent public response to the Ukraine crisis shows, the people of the UK are compassionate and supportive of aid to those in desperate need.

As we slowly move out of the pandemic in the UK, the way we work as an organisation has changed irrevocably. We are now exploring a more flexible hybrid way of working, and have placed a greater emphasis on the mental health and wellbeing of our staff, whose hard work and dedication I commend.

In the year ahead, can I take this opportunity to thank you for your continued support. With little prospect of humanitarian needs reducing, I hope we can depend on you to stand with us to help those most in need.

Donald Workman
Chair

A message from the Executive Director

Life has become so much harder for many more people in the past 12 months. Shockingly, the number of people in need of humanitarian assistance is expected to rise to 274 million this year, up 17% on 2021. Alongside that, conflict and climate change are increasing displacement, with in excess of 84 million people currently forced from their homes. Sadly, that number is likely to increase as a result of the drought in the Horn of Africa and the conflict in Ukraine.

At Concern, we continued our commitment to people living in extreme poverty and those affected by conflict and disaster to reach 39 million people in 24 countries, with Burkina Faso becoming our newest country programme. In response to the crisis in Afghanistan, we endeavoured to keep working in difficult circumstances, providing cash assistance to enable vulnerable families to buy food and necessities throughout the winter. Elsewhere, we continued to help at-risk communities through the Covid-19 pandemic and supported government health services in Sierra Leone, Liberia and Malawi with their vaccination and outreach programmes. I went to Turkey at the end of 2021 to support the Concern team in developing a new strategy to guide their work with Syrian refugees. It was encouraging to see first-hand how the support we provide helps Syrian children get the most out of school and how refugees are growing their small businesses to meet the needs of their families.

Within the UK, we finalised our strategic plan for 2021–2025. The plan will help us achieve our ambition to mobilise resources, people, decision makers and partners to respond to rising poverty and humanitarian needs, improving the lives of people living in extreme poverty in the world's poorest and most fragile countries. We started work on some key aspects – finalising a new narrative that reaffirms our commitment to ending extreme poverty, whatever it takes; building our capacity to develop partnerships that can help us reach more people; increasing our impact and amplifying the voices of those living in extreme poverty; and agreeing a plan to promote equality, diversity and inclusion.

The cuts to UK aid and the lack of a clear policy direction in the Foreign, Commonwealth and Development Office (FCDO) continued to be a challenge. Our institutional funding from the UK government dropped significantly during the year and included the complete closure of programmes supporting 2.6 million people living in extreme poverty in Bangladesh to access essential health services, and providing assistance to communities in Malawi to adapt to climate change. We worked alongside our colleagues in other organisations to challenge the FCDO over the reductions and push for a continued focus for UK aid on delivering benefits for people living in the world's poorest and most fragile contexts. After years of campaigning for a meaningful pledge to tackle malnutrition at the 2021 Nutrition for Growth Summit, the UK failed to commit. However, we kept up the pressure and a financial pledge of £1.5 billion that came at the start of 2022 felt like an important step forward and a recognition of the centrality of good nutrition in achieving the other Sustainable Development Goals (SDGs).

Alongside the UK aid cuts, it has been a mixed year in the UK with continuing Covid-19 restrictions and the related economic fallout. We started to explore a hybrid-working model in the London office and build our knowledge and practice around mental health and wellbeing. The UK team have unfailingly worked so hard, despite uncertainty, and I wanted to thank them, and all our donors and supporters, for sticking by us and the work we do in what has been a challenging year.

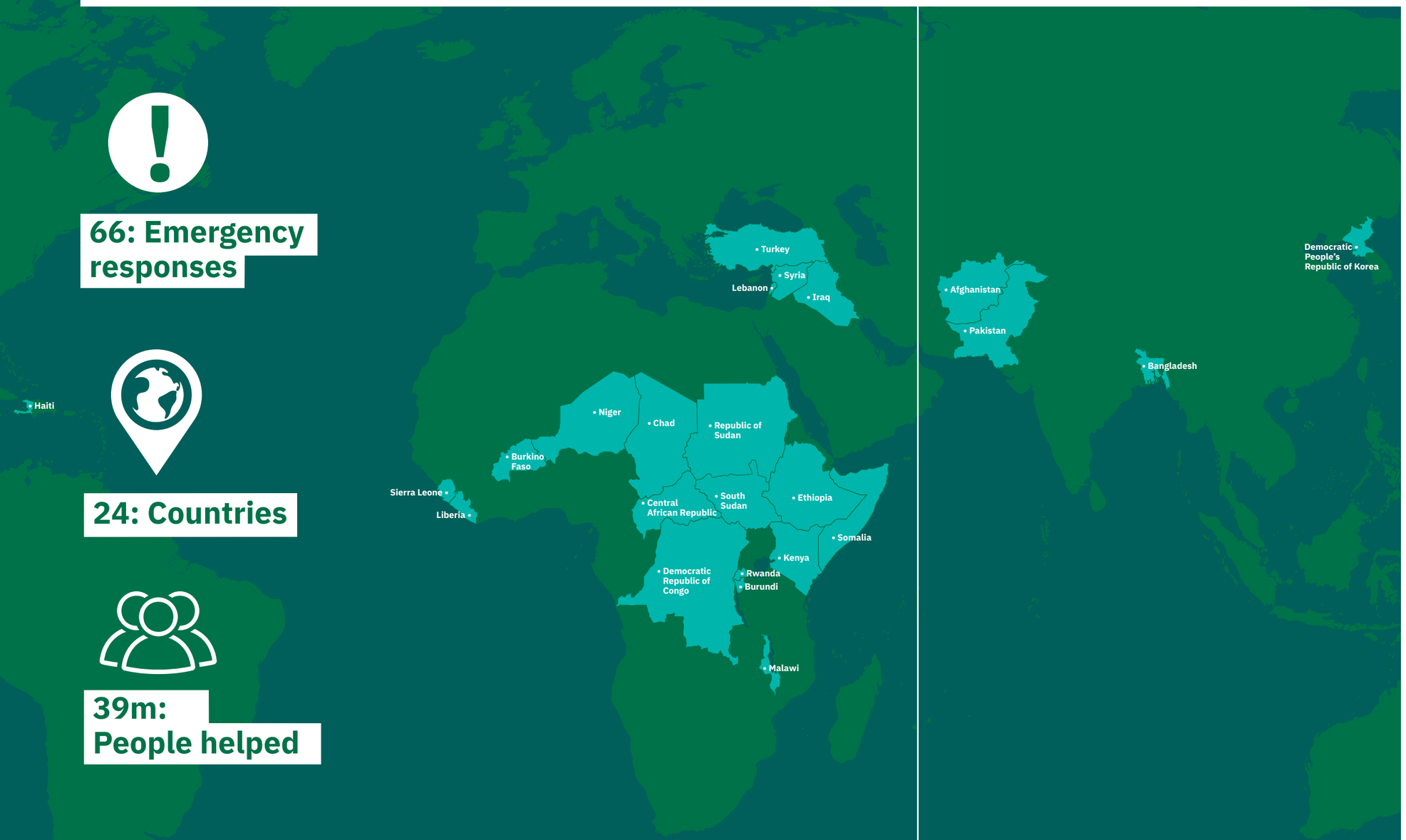
Danny Harvey
Executive Director

Our overseas work in 2021

66: Emergency responses

24: Countries

39m: People helped



You can read some highlights of the work we contributed to around the world on pages 10-27. Our work spans five main programme areas: emergencies, livelihoods, health and nutrition, education, and integrated.

The description of this overseas work has been adapted from the Concern Worldwide 2021 Annual Report.

Concern Worldwide reached approximately 39 million people in 24 of the poorest and most vulnerable countries in the world during 2021.

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

*A person is reached directly when he or she has received supplies, services, treatment or support from Concern, or has participated in training or education activities. A person is reached indirectly when his or her life is enhanced through the impact of Concern's programme on the wider community.

Emergencies

In 2021, we responded to 66 emergencies in 23 countries, reaching 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 and outbreaks of conflict, disasters that jeopardise the homes and livelihoods of already vulnerable people.

In the immediate aftermath of an emergency, we provide rapid life-saving support to families and communities. We then stay to help them get back on their feet by rebuilding livelihoods and infrastructure and working to reduce the risk and impact of future crises.

Some examples of our achievements in 2021

On 14 August 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 to Les Cayes, South Department. 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 water to supply 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 have 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, following the takeover by the Islamic Emirate of Afghanistan in August 2021, the withdrawal of development funding. 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, so Concern 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 packages, which included winter clothes, blankets and cash to buy fuel.

Concern started an emergency programme in Burkina Faso in 2021 following the finalisation of the registration process in the country in May. The impact of climate change, together with a sharp deterioration in the security situation in the last two years, have resulted in huge needs among a very vulnerable population. It is within this context that we established a presence in the Centre-Est region. Although it was very early days for our programmes, we nonetheless assisted recently displaced people and their dependents, providing 325 households with emergency cash transfers and cash-for-work for 150 people from 75 households, and 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.

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 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.

Concern staff observing a fallen building that housed a pharmacy and two apartments in Haiti.
Photo: Makayla Palazzo/Concern Worldwide

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 northern Lebanon, Concern 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 so that families could be rehomed, Concern also provided emergency cash assistance in 250 cases and a further 1,255 households were supported with cash for rent. The team in Lebanon 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.

Years of conflict in Iraq have 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 we are working to improve 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.

Spotlight: Afghanistan

Political instability, economic collapse, drought, and Covid-19 have created unprecedented humanitarian needs for 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.

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.

In December 2021, the Disasters Emergency Committee (DEC) launched its Afghanistan Crisis Appeal. As a member agency Concern received a portion of these funds, which we are using to support 5,600 families.

Cash distribution to the Shir Kosh community in Afghanistan.
Photo: Concern Worldwide

Nasima* holds her two-month-old son, Rahmin*, in the doorframe of what was once a clinic, bombed and destroyed in Afghanistan. There is currently no healthcare available.
Photo: Stefanie Glinski/Concern Worldwide
*Names changed to protect the identities of the individuals.

Livelihoods

In 2021, we improved the food security and livelihoods of almost one million people directly and 4.2 million indirectly.

People who are 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.

Examples of our work and achievements in 2021

Our livelihoods programme in the arid and semi-arid lands (ASAL) area of Kenya 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 the 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 the delivery of training on breed improvement in Marsabit and Turkana counties to more than 8,200 people. 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 produce, 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 vulnerable 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 aims to restore their livelihoods and improve food security and last year benefited 60,200 people. Farmers who were unable to cultivate their land as they did not have the financial resources to buy necessary goods such as seeds, fertiliser, 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, fertiliser requirements and pest management. One thousand, two hundred 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 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 out 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 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 potatoes.

Mususa has been blind since he was forty and is the head of his household. Mususa runs his businesses with the help of his son, Joseph, selling homemade soap, which he set up with help from Concern.

Photo: Pamela Tulizo/Panos Pictures for Concern Worldwide

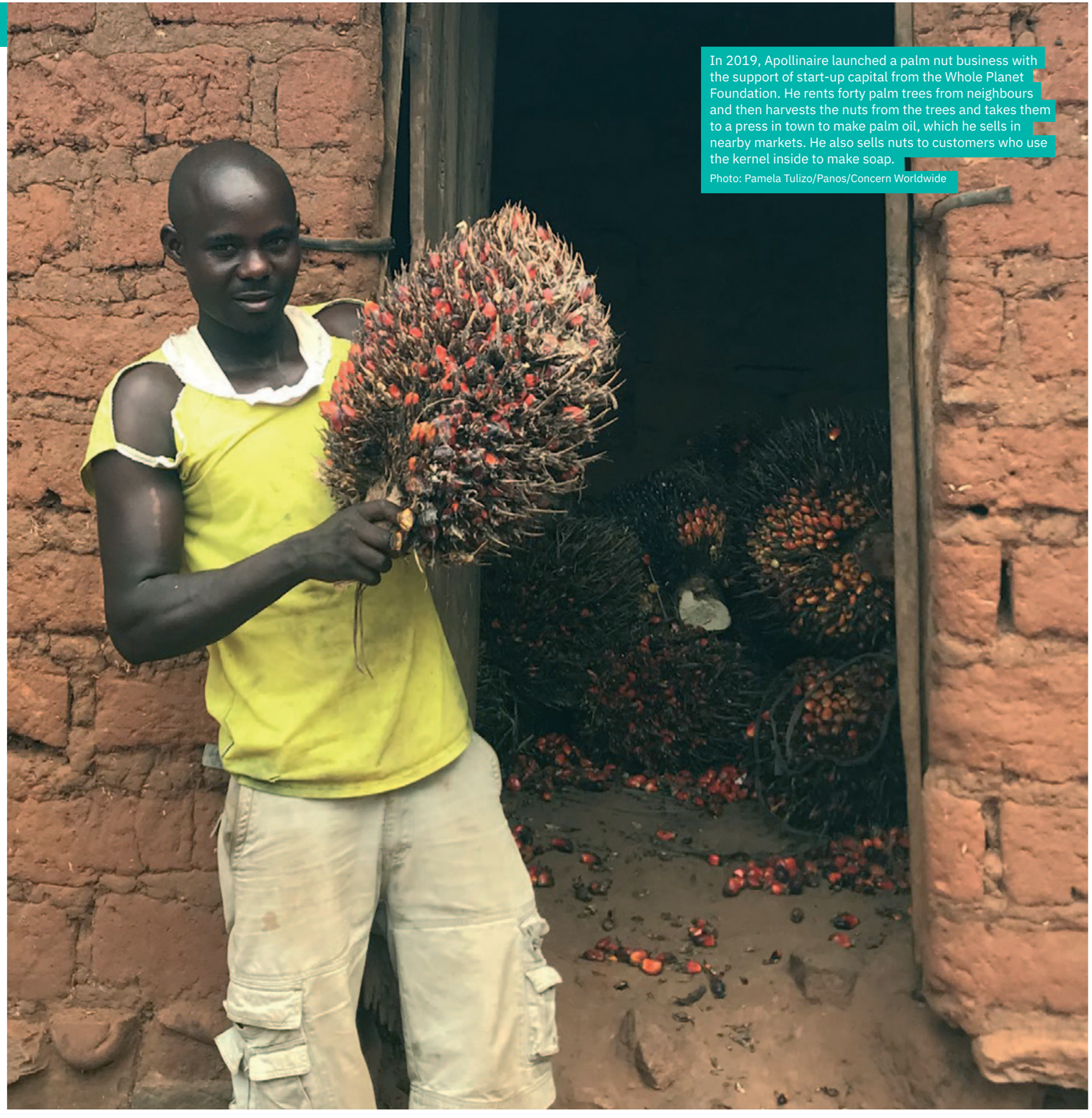
Almost 5 million people's food security and livelihoods improved

Spotlight: Burundi

We are incredibly grateful to the Whole Planet Foundation, which has been supporting one of our innovative graduation projects in Burundi since 2018. With high levels of poverty, malnutrition and maternal mortality, Burundi is one of the poorest countries in the world right now. Across Cibitoke, Kirundo and Bubanza, Concern is supporting 6,000 extremely poor households to achieve social and economic inclusion through the Graduation Programme. The programme delivers a comprehensive package of support including mentoring, financial access through the formation of Village Savings and Loan Associations (VSLAs) and a start-up grant of £64 on completion of the programme for each participant's business idea.

The aim of the programme is not only to move people above a certain income threshold, but also to address the root causes and obstacles that prevent them from escaping extreme poverty. That is why participants also receive training on a wide range of issues, including the development of community disaster risk reduction plans, use of mobile phones, family planning, hygiene, nutrition, adult literacy and gender equity to influence positive behavioural changes.

The Whole Planet Foundation provided funding to deliver business start-up capital for 4,300 participants, freeing up resources and enabling Concern's team in Burundi to enrol an additional 300 households onto the programme. Equipped with this support and sustainable options to make a living, these new entrepreneurs can now begin to lift themselves and their families out of extreme poverty. They have the financial means to provide an education for their children, buy nutritious food and increase their resilience to future stresses that may hit.



In 2019, Apollinaire launched a palm nut business with the support of start-up capital from the Whole Planet Foundation. He rents forty palm trees from neighbours and then harvests the nuts from the trees and takes them to a press in town to make palm oil, which he sells in nearby markets. He also sells nuts to customers who use the kernel inside to make soap.

Photo: Pamela Tulizo/Panos/Concern Worldwide

Health and nutrition

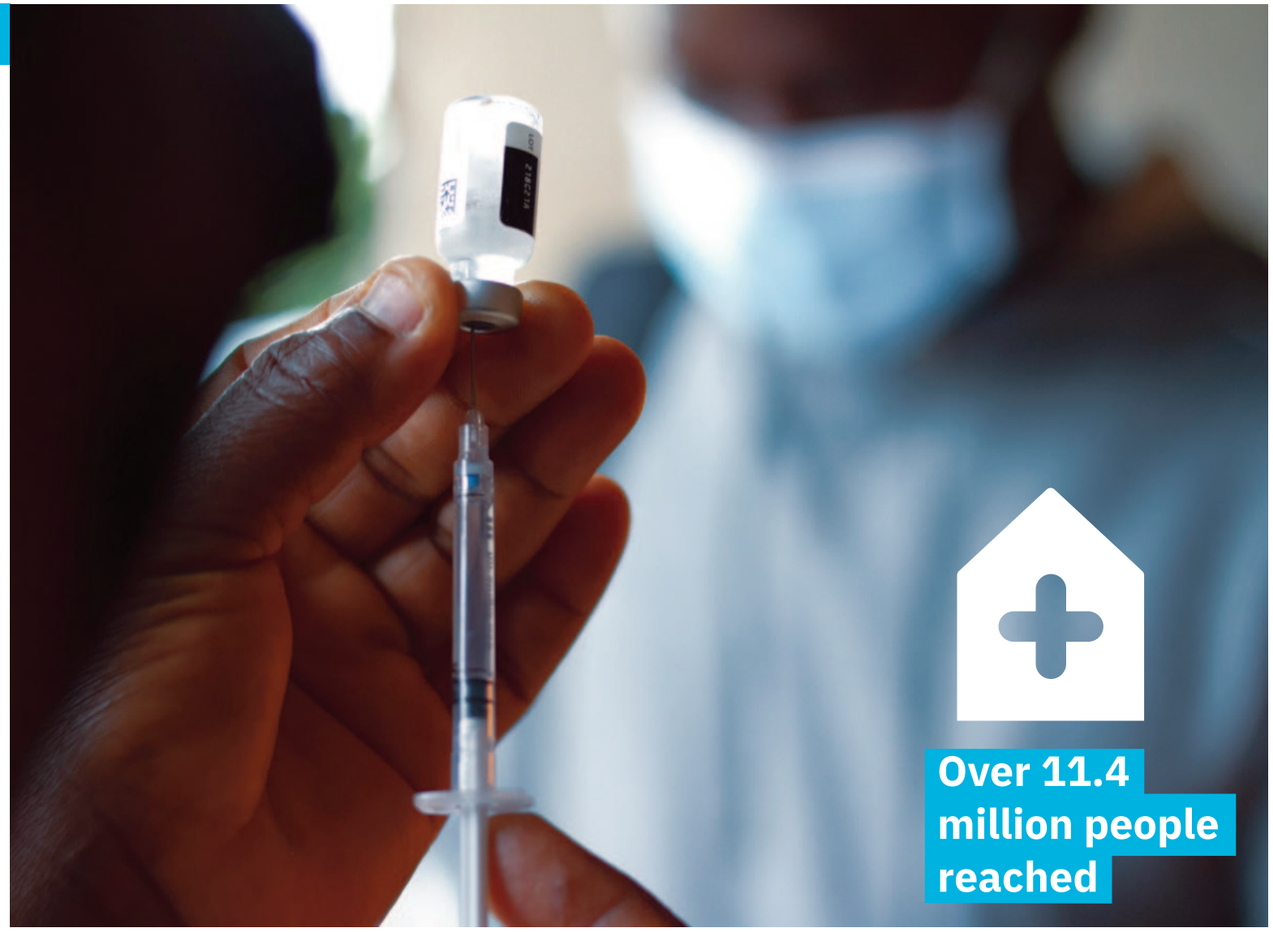
In 2021, our health and nutrition programmes reached over 1.8 million people directly and over 9.6 million indirectly.

In many of the countries in which 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.

Examples of our work and achievements in 2021

In three districts of Kirundo province in Burundi, we are working 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 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, and 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.



A health worker prepares a Covid-19 vaccine during an outreach clinic in Nkhangwa, Malawi.
Photo: Concern Worldwide

In the Democratic People’s Republic of Korea, despite extremely challenging conditions exacerbated by Covid-19 restrictions, we were able to make good progress with our 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. Four new water supply systems have been constructed, delivering safe drinking water to 1,100 households and 30 institutions in rural and peri- urban areas and 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 37 nurseries, kindergartens and clinics. These include handwashing facilities and doors on every cubicle for privacy. And finally, to allow adolescent girls and teachers to have dignified and secure access to menstrual health services at school, facilities in two schools have been completed with solar powered handwashing and showering areas. Providing these facilities will not only promote healthy hygiene practices but also have a positive impact on girls’ school attendance.

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 lead 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 and they asked 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.

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 breastfeeding 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.

Spotlight: Kenya

Thanks to a generous grant from the innocent foundation, in 2018 we launched the Mama MUAC project to help mothers across Marsabit County, Kenya, to spot the signs of acute malnutrition. The Marsabit region is home to a largely pastoralist population whose food security is constantly under threat by climate and economic shocks including droughts, conflict, displacement, floods, desert locusts and livestock diseases - all of which lead to high levels of acute malnutrition. This initiative, the first of its kind, held the potential to save thousands of children's lives, by testing if mothers could identify cases of malnutrition at home and refer their children to health centres much more quickly.

From 2018-2021, 499 mothers and caregivers attended training sessions with local health workers to learn to use a MUAC (mid-upper arm circumference) band, a simple and inexpensive tool. Periodic assessments throughout the project showed that mothers could measure and interpret the MUAC readings just as successfully as trained nutritionists. The project also saw an increase in the percentage of mothers using the band regularly, with 79% of participants screening their children each month, and referring their children for treatment if necessary, by the project's end. Following these results, government stakeholders in Kenya, along with NGOs including Concern, have now developed a roadmap to roll out this initiative across Kenya and save even more lives.

Kennith Wambugu, Health and Nutrition Manager for Concern in Marsabit, Kenya, inspects nutritional food supplies.
Photo: Ed Ram/Concern Worldwide

Education

Eight-year-old Zainab, a student in Tonkolil District, Sierra Leone. Concern has been working with the school to facilitate training sessions on social and emotional learning and school-related gender based violence prevention and response.
Photo: Michael Duff/Concern Worldwide

In 2021, our education programmes directly benefited 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 supporting their overall wellbeing.

Some examples of our work and achievements in 2021

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 including 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 target 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. 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 because of Covid -19. Four community mobilisation campaigns helped to raise awareness on the importance of schooling to encourage 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. Three hundred 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.

Over 2 million people benefited

2021 has been yet another challenging year for many people in Syria with the conflict continuing into its 11th year. Education opportunities for conflict-affected children and young people remain limited and in 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 and 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 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

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

There are many 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.

Some examples of our work in 2021

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. 135 solar drying systems were introduced and training was provided to cultivate and dry fruit and vegetables to increase their market value. 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 informal settlements and on the pavements with few opportunities to earn a living or access health or education services. Our programme 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 also 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 marginalised people, so they can withstand frequent shocks (especially drought and floods) and the predicted changes in the 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 and childcare feeding, 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 through group talks and interactive cooking demonstrations.

Over 2.6 million people reached

A village well in Zardana, Niger. The Realigning Agriculture to Improve Nutrition programme focuses on improving food and nutrition security.
Photo: Ollivier Girard/Concern Worldwide

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 programme participants and an increase in the number of households able to meet their basic needs, together with a reduction in debt. We supported the provision of health services through both static and mobile health clinics, registering over 38,000 people for treatment. Over 8,000 children were diagnosed and treated for various illnesses and more than 9,300 were screened for malnutrition. Access to clean water makes a huge difference to a community's health and over 24,000 people benefited from boreholes and shallow wells that were constructed by the programme ensuring reliable and safe water a short distance from their homes.

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 the use 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%).

Right: In a rural village in Afghanistan, villagers are busy constructing a watershed that will help prevent future flooding.
Photo: Stefanie Glinski / Concern Worldwide

How we work

Concern (UK) does not implement programmes overseas but supports Concern and its partners to do so. We monitor both the impact of our work and the standards to which we require Concern to adhere.

Working with partners and communities

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 many African countries 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.

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, the Institute of Development Studies at the University of Sussex, Trinity College Dublin, and University College Dublin.

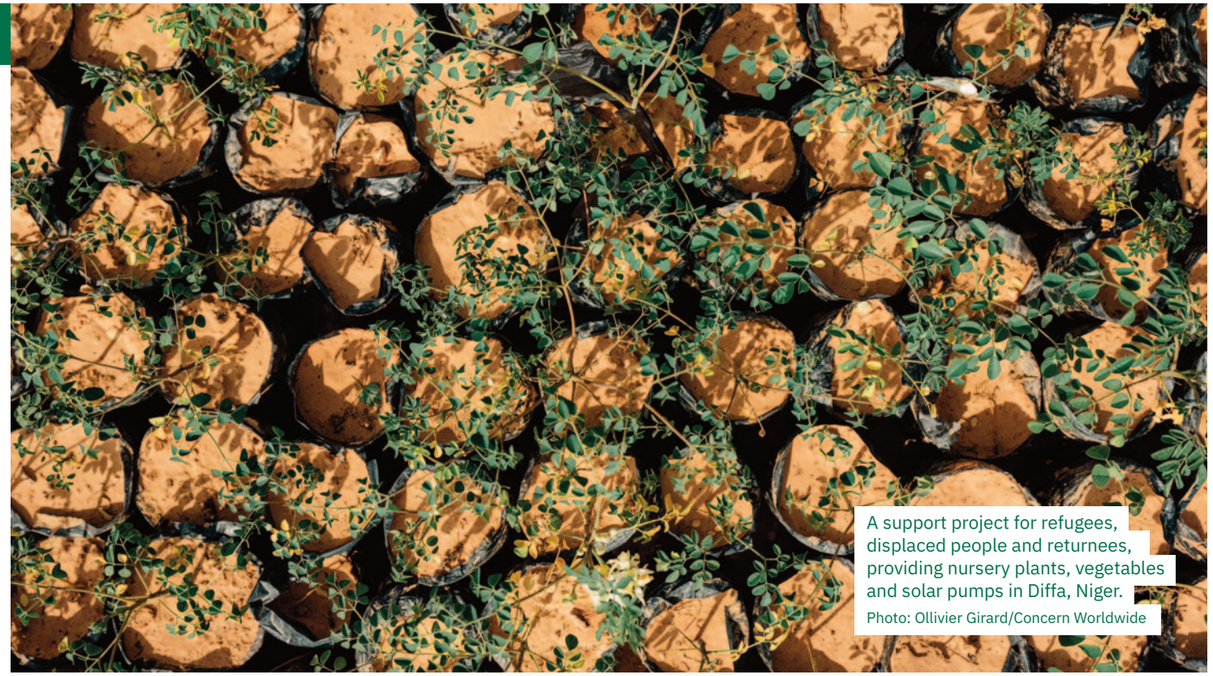
As a founding member of Alliance2015, a network of eight European non-governmental organisations with a presence in 85 countries, we continued to work closely with our fellow members at programme and policy levels.

In the UK, we leverage our global experience and focus on extreme poverty to achieve greater change by working with others. We are an active member of the Disasters Emergency Committee (DEC), the Start Network, the International Coalition for Advocacy on Nutrition (ICAN), the Climate Action Network (CAN UK) and Crisis Action. We are active in the Coalition of Aid and Development Agencies in Northern Ireland (CADA) and work with others through Bond (the UK network for organisations working in international development). Within Bond, we co-chair the Resilience Learning Working Group and we are a member of the steering committee of the WASH group. We also partner with Act for Peace in running the annual Ration Challenge, raising awareness and funds to support refugees.

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 for people living in extreme poverty.

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.



A support project for refugees, displaced people and returnees, providing nursery plants, vegetables and solar pumps in Diffa, Niger.
Photo: Ollivier Girard/Concern Worldwide

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 to assess the functionality of health and nutrition services 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.

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.

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
- 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 had its CHS 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 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:

1) 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.

2) 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	-	1	2	3
Total	**5**	**11**	**4**	**20**

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

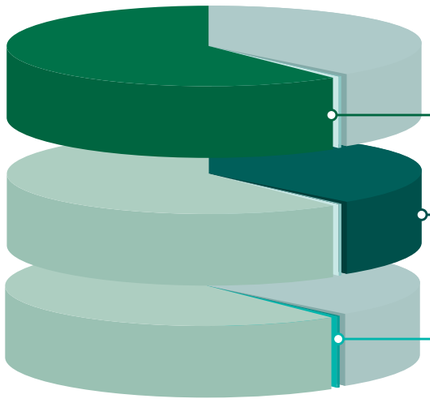
As part of our engagement with the wider efforts being taken to address safeguarding by the international aid community, we are a signatory to:

- 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)

In the UK, regular safeguarding training and updates are provided to staff, trustees and volunteers. Safeguarding focal points are appointed at each location, in retail and on the board and management of safeguarding is regularly reviewed.

Food baskets before distribution in Afghanistan.
Photo: Concern Worldwide

Income and expenditure



£14.0m (60.3%)
Grants from governments and co-funders

£9.1m* (39.2%)
Income from fundraising activities

£0.1m (0.5%)
Other income

Total income: £23.3m

£17.5m (76.8%)
Overseas programmes

£4.4m (19.3%)
Fundraising

£0.8m (3.5%)
Policy, advocacy and campaigning

£0.1m (0.4%)
Governance

Total expenditure: £22.8m

*Fundraising income is the total of Income from Donations and Legacies (note 2a) and Retail Income (note 2c).

Legal and administrative information

Trustees of the charity – Concern (UK)

The following were members of the Board of Trustees (and also Directors of Concern (UK) for company law purposes) at the date on which the financial statements were approved:
John Dunford
Victoria Fakehinde
Dr Diane Chilangwa Farmer
Colin Gordon*
Linda Horgan
Jemima Jewell
Rob McGrigor (Chair of Audit and Finance Committee and Honorary Treasurer)
George Milne (Chair of Fundraising Committee)
Bernadette Sexton* (Vice-Chair) (elected as Vice-Chair on 21 May 2020)
Nicola Stones
Peggy Walters
Donald Workman* (Chair)

*Also members of the Board of Concern Worldwide

Zamila Bunglawala resigned as trustee of the organisation on 21 April 2021.

Tony McCusker resigned as trustee of the organisation on 13 August 2021 but remains on the Board of Concern Worldwide (Northern Ireland).

Rosalyn Tamming resigned as a trustee of the organisation on 23 June 2021.

Sub-committees of the Board

Audit and Finance Committee

Victoria Fakehinde
Dr Diane Chilangwa Farmer
Rob McGrigor (Chair and Honorary Treasurer)
Bernadette Sexton
Donald Workman

Tony McCusker served on the Audit and Finance Committee prior to his resignation as a trustee of the organisation on 13 August 2021.

Fundraising Committee

John Dunford
Jemima Jewell
George Milne (Chair)
Nicola Stones
Donald Workman

Tony McCusker served on the Fundraising Committee prior to his resignation as a trustee of the organisation on 13 August 2021.

Peggy Walters stepped down from the Fundraising Committee in July 2021 but continues as a trustee of the organisation.

Governance and Nominations Committee

Rob McGrigor (Chair of Audit and Finance Committee)
George Milne (Chair of Fundraising Committee)
Bernadette Sexton (Vice-Chair)
Donald Workman (Chair)

Company Secretary

Rosaleen Walsh 1 January 2021 - 23 June 2021
Stephen O'Connor 23 June 2021 – Present

Registered office

Unit 13 and 14 Calico House, Clove Hitch Quay, Plantation Wharf, London, SW11 3TN

Trustees of the charity – Concern Worldwide (Northern Ireland)

The following were members of the Board of Trustees (and also Directors of Concern Worldwide (Northern Ireland) for company law purposes) at the date on which the Concern Worldwide (Northern Ireland) financial statements were approved:

Tony McCusker (Chair)
Wesley Moody
Anne O'Dwyer

Company Secretary

Alison Bartholomew

Registered office

47 Frederick Street, Belfast, BT1 2LW

Executive Team of Concern (UK)

Danny Harvey – Executive Director
Peter Anderson – Northern Ireland Director
Deborah Underdown – Director of Communications
Peter Reynolds – Director of Fundraising
Anushree Rao – Director of Policy and Campaigns
Basia Wosiek – Director of Finance and Operations

Auditor

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

Bankers

Barclays Bank plc, 1 Churchill Place,London, E14 5HP
Bank of Ireland, Belfast City Branch,Belfast, BT1 2BA
The Royal Bank of Scotland, Glasgow City Branch, 10 Gordon Street, Glasgow, G1 3PL

Solicitor

Withers LLP, 16 Old Bailey, London, EC2M 7E

Trustees' Report

Concern teams are transported across the Lualaba River in the DRC. Humanitarian work in the region is complicated by tough terrain and difficult logistics, with supplies and resources having to cross rivers, move down remote trails and contend with frequent insecurity.

Photo: Hugh Kinsella Cunningham/Concern Worldwide

Trustees' Report

(Incorporating a Strategic Report and Directors' Report)

The trustees (who are also Directors of Concern Worldwide (UK) 'Concern (UK)' for company law purposes) have pleasure in submitting their annual report and audited financial statements of the company for the year ended 31 December 2021.

1. Structure, governance and management

1.1 Legal status

Concern Worldwide (UK) ('Concern (UK)') is a company limited by guarantee, registered in England, not having a share capital, incorporated under the Companies Act 2006 (registered number 04323646). The company is registered as a charity with the Charity Commission for England and Wales (Charity Number 1092236) and with the Office of the Scottish Charity Regulator (Charity Number SC038107).

1.2 Organisation and related organisations

Concern Worldwide (Northern Ireland) ('Concern (NI)') is a company limited by guarantee registered in Northern Ireland (company number NI019332). The company is registered as a charity with the Charity Commission for Northern Ireland (Charity Number 108592). Concern (UK) is the sole member of Concern (NI). Concern (UK) provides oversight, administrative and other services to Concern (NI) to support it in the retail activities.

1.3 Board of trustees

As indicated above, Concern (UK) is a limited company and all of the trustees are also full Directors of Concern (UK) for company law purposes.

Trustees, all of whom are non-executive, are drawn from diverse backgrounds in business and professional life and bring a broad range of experience and skills to board deliberations. The trustees are appointed in accordance with the provisions of the Articles of Association for Concern (UK). All new trustees receive a full induction so that they can familiarise themselves with their statutory responsibilities, their role as board members, the governance framework within Concern (UK), Concern (UK)'s work and the risk environment. Ongoing training is arranged as and when a need is identified.

There are clear distinctions between the role of the board and the executive management team to which day-to-day management is delegated. The principle that 'management proposes,' 'board decides,' 'management implements,' 'board monitors,' forms the basis of the board and executive management team interaction. Matters such as policy, strategic planning and budgets are prepared by the executive management team for consideration and approval by the trustees. The members of the board cannot, under the governance regulations of the charity, receive remuneration for services to Concern (UK) and may only be reimbursed for incidental expenses claimed.

The board meets at least four times a year. It has appointed an Audit and Finance Committee, which is made up of the Honorary Treasurer and comprises at least four members who are generally knowledgeable in financial and auditing matters. The Audit and Finance Committee operates under specific terms of reference, which include responsibility for the monitoring of the organisation's finances, financial systems and policies, review of internal controls including the audit, risk and compliance management systems. The Fundraising Committee is chaired by a trustee with specialised fundraising experience. This committee operates under specific terms of reference which includes responsibility for fundraising strategy and oversight, fundraising standards and reputation, fundraising policy and openness and accountability. The chair of the board is an ex-officio member of both committees. The Governance and Nominations Committee was formed in 2021. This committee operates under specific terms of reference, which include responsibility for ensuring the governance and effectiveness of the board and its trustees. The chair of the board is also the chair of this committee.

There were four board meetings during 2021.

Board attendance was as follows:

Name	Meetings
Zamila Bunglawala	1/1
Dr Diane Chilangwa Farmer	3/4
Victoria Fakehinde	1/2
John Dunford	3/4
Colin Gordon	2/2
Jemima Jewell	4/4
Linda Horgan	4/4
Tony McCusker	1/2
Rob McGrigor	4/4
George Milne	4/4
Bernadette Sexton	4/4
Nicola Stones	3/4
Rosalyn Tamming	2/2
Peggy Walters	3/4
Donald Workman	4/4

1.4 Charity Governance Code

The board of trustees adopted the Charity Governance Code for larger charities in 2020 and is committed to embracing best practice in all areas of governance, including guidance from the Charity Commission and sector. The board reviews its performance regularly against the code and conducted an external review of board effectiveness in 2021 against the revised Charity Governance Code.

The review found that the board met its obligations under principles 1-4 and 7 and required improvements under principle 5 (Board Effectiveness) and 6 (Equality, Diversity and Inclusion). There is a need to strengthen board membership in terms of diversity, particularly with regard to lived experience of life and conditions in those countries and regions where Concern programmes are most active.

The board agreed an Equality Diversity and Inclusion (EDI) governance action plan in December 2021, which includes targets and actions for greater diversity in the board membership.

The board established a Governance and Nominations committee to oversee the governance and effectiveness of the board and its trustees, ensuring that the board is consistent with Concern's values, complies with Concern (UK)'s legal and regulatory obligations and reflects best practice. This committee will be responsible for follow up both of the board effectiveness review and the EDI governance action plan.

1.5 Fundraising compliance

We comply with all relevant laws and regulations including the Charities Act 2011, the Charities (Protection and Social Investment) Act 2016, the UK General Data Protection Regulation (UK GDPR), Data Protection Act 2018 and the Privacy and Electronic Communications Regulation 2003. We also comply with the regulatory standards for fundraising, including guidance published by the Charity Commission. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise, compliance with the Fundraising Preference Service and adherence to the Code of Fundraising Practice. Concern (UK) is also an organisational member of the Chartered Institute of Fundraising. In 2021, we were careful to ensure that we complied with guidance released by the Fundraising Regulator and Chartered Institute of Fundraising on how to respond to the Covid-19 pandemic.

Fundraising from the public is vital in making our work possible and we are committed to being fully accountable to our donors for the way we fundraise and how we make use of donations. Our fundraising programme includes encouraging donations and gifts in wills, fundraising events, applying for funding from charitable trusts and foundations and by the sale of donated goods through our shops. We are also fortunate to be supported by a number of local groups that fundraise on our behalf. Most of these activities are carried out by our own internal team. However, in 2021, we also engaged six professional fundraising service providers to attract new donors on our behalf or to ask for further support. We have written contracts with each of these service providers, which set out the standards of behaviour that we expect when they fundraise on our behalf. We ensure that these service providers also comply with the Fundraising Regulator Code of Practice, so that we protect our supporters and the reputation of our charity.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We have a formal complaints procedure and all fundraising-related complaints are monitored by our Supporter Care Management Team, which includes three members of our Senior Management Team (SMT). Our board of trustees' Fundraising Committee receives a report on fundraising complaints every six months and a report on all complaints received is considered by the board annually. In 2021, we received a total of 28 complaints about our fundraising and supporter care, a decrease of 27 from 2020. The reduction in the number of complaints was largely due to the higher than normal volume in 2020, which included 17 complaints due to a technical issue with our website. We responded to all complaints in line with our complaints policy.

We share our Vulnerable Donor's Policy on our website and provide training on how to recognise vulnerable donors to members of staff who are in regular contact with the public. We have also signed up to the Fundraising Preference Service to enable individuals to opt out of receiving fundraising communications from us. We actioned 15 requests from this service in 2021.

1.6 Equality, diversity and inclusion (EDI)

At the end of 2020, trustees passed a board resolution setting out commitments to greater diversity and inclusion. In 2021, an EDI action plan was developed with staff to help Concern (UK) to:

- develop an inclusive and welcoming culture in which people from all backgrounds feel valued, respected and heard
- increase diversity within our workforce and senior leadership
- empower every staff member to act as a leader on equality
- create fairer outcomes for staff (particularly in relation to progression, experience, and pay)
- become more strategic in response to equality, diversity and inclusion issues

Progress has been made against the plan including establishing an EDI reference group of interested staff to monitor progress, hold the SMT to account, and suggest improvements and changes that will enhance the work. A diversity survey planned for early 2022 will provide the data to validate targets and monitor progress going forward.

The board adopted an EDI Governance Plan at the end of 2021 which sets a target of ensuring that by 2025 at least 40% of trustees come from a Black, Asian or minority ethnic background and the board has at least two trustees with lived experience from across Concern's programme countries.

2. Identity, vision and mission

Our identity – who we are

Concern (UK) 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

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 external support.

3. Public Benefit Statement

We have referred to the Charity Commission's guidance on reporting on public benefit as we prepared this Annual Report. Concern (UK) works for the public benefit through its humanitarian and development work and through advocating for the rights of the very poorest people, specifically in the areas of hunger, resilience, emergencies and aid effectiveness. In contributing all surplus funds raised to Concern Worldwide, Concern (UK) fulfils its charitable duties through a focus on the following core organisational programmes:

Livelihoods – to assist poor households to achieve adequate and sustainable access to, and control of, resources so as to achieve their livelihood rights without undermining their natural resource base.

Health – to contribute to the achievement of health and nutrition security of the poor within the context of the Sustainable Development Goals.

Basic education – to strengthen formal education provision among the poorer sections of society by addressing the obstacles that hinder access to, and successful completion of, formal primary education.

Emergency response and preparedness – to respond to emergencies in a timely manner appropriate to the context and improve the resilience of the communities to ensure that they are better prepared for disasters, reducing the severity of impact and allowing communities to recover faster.

Integrated programmes – to improve the lives of the extremely poor by addressing their needs in a holistic way that focuses on the inter-related barriers to their development.

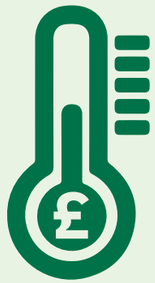
Concern is committed to the participation of extremely poor people in decision-making and is morally accountable to its beneficiaries. To that end, the organisation has adopted and has been independently certified as adhering to the Core Humanitarian Standard on Quality and Accountability (CHS) which sets out nine commitments that organisations and individuals involved in humanitarian response can use to improve the quality and effectiveness of the assistance they provide. Concern works with partners at different levels including community organisations, local government institutions, national level institutions, and international agencies. In responding to emergencies, we are also guided by international codes of conduct and practice, including the Code of Conduct of the International Red Cross and Red Crescent Movement and Non-Governmental Organisations in Disaster Relief.

The trustees have complied with their duty in section 4 of the Charities Act 2011 to note and pay due regard to public benefit guidance published by the Charities Commission.

Right: Teleza Gosten joined a village savings and loan group in Malawi where she borrowed money to purchase crops. With this income, she has paid back her loan, reinvested in her business, purchased goats, and has paid for her child's education.
Photo: Chris Gagnon/Concern Worldwide

4. Strategic Report

To achieve its mission and fulfil its charitable purpose, Concern (UK) supports the overseas programmes of Concern Worldwide. It does not implement its own overseas programmes, but seeks to address the root causes of poverty directly through its own advocacy work. In 2021, the trustees approved the Concern (UK) 2021-2025 strategic plan. The ambition of the strategic plan is to mobilise resources, people, decision makers and partners to respond to rising poverty and humanitarian needs, improving the lives of people living in extreme poverty in the world's poorest and most fragile countries. The plan sets out three specific goals developed to capture the contribution Concern (UK) aspires to make towards the mission of Concern Worldwide in line with the ambition. Below, we set out our strategic goals and our progress in 2021 towards delivering them.



Strategic Goal 1: Grow our public fundraising and institutional funding.

Throughout 2021, Covid-19 continued to disrupt Concern's fundraising activities for significant periods of the year, leading to the temporary closure of shops, the interruption of street fundraising and the cancellation of events. Nonetheless, our supporters once again showed enormous generosity and loyalty, making a total contribution of £9.1 million to support the world's poorest and most disadvantaged communities. We are grateful to each and every one of them.

Despite these challenges, we were able to achieve our goal of increasing the number of supporters we engaged with in 2021. Our base of regular givers grew to 22,657, an increase of 3% on the previous year, while the number of active donors making single donations to our appeals grew by 15% to 19,332. Two thousand, nine hundred and four supporters took part in our third annual Ration Challenge event and raised £988,000.

We also continued to grow the number of supporters we engage with through social and digital channels. The amount donated by the UK public through our websites (concern.org.uk and gifts.concern.org.uk) increased by 33% compared with the previous year, while our Gifts programme has become increasingly important in attracting new donors. In 2021, our digital marketing activities attracted 2,702 new Gifts purchasers, an increase of 69% on the previous year. We also launched Women of Concern, a global community that connects our supporters with change-making women across the globe. This was promoted exclusively through digital channels such as LinkedIn.

Our Concern Philanthropic Circle members are now supporting their second project – the Graduation Programme in DRC, with 16 members contributing £92,000.

In addition to the planned programme of appeals, our supporters responded generously to several emergency appeals in 2021. We launched the Haiti Earthquake Appeal in August, and two appeals to support the humanitarian crisis in Afghanistan. As soon as our teams could get safely back to work in Afghanistan, we pivoted our activities to meet people's most basic needs. Donations to our appeal are enabling us to provide cash transfers to vulnerable families across the country, which they can use to buy whatever they need most urgently. In many cases, this will be food.

Habib* is screened for malnutrition at a health clinic supported by DEC charity International Rescue Committee in Afghanistan.

Photo: Kellie Ryan/International Rescue Committee UK

*Name changed to protect the identity of the individual.

While the Covid-19 pandemic resulted in shop closures at the start of the year and curtailed our Support Group's fundraising activities during the year, we are extremely grateful to everyone who donated stock to our shops, our shop volunteers and customers. We are also grateful for the longstanding commitment of our Support Groups who continued to raise funds for our programmes throughout 2021.

Building partnerships with like-minded organisations in the commercial and voluntary sectors has become an increasingly important focus for Concern (UK). In 2021, we forged new collaborations with a number of longstanding partners, including the innocent foundation, Whole Planet Foundation, Klaus and Gertrud Conrad Foundation and the Milton Damerel Trust, to mobilise resources and increase our impact.

Our efforts in 2021 to bring in institutional funding were inevitably impacted by the government's decision in late 2020 to cut UK aid from 0.7% of national income to 0.5%. Nevertheless, we are proud of what Concern achieved with our UK funding during the year, especially given the ongoing effects of the pandemic.

February saw the completion of an innovative project funded by Comic Relief to tackle malaria in Sierra Leone. Over three years, Concern pioneered a new model that worked with traditional healers in rural areas of Sierra Leone to identify malaria patients and refer them to formal health institutions for treatment. The project created a pathway for people with other health needs, including Covid-19, into health services, and the Ministry of Health has now incorporated the model into its own national malaria response strategy.

With support from the UK government, we significantly boosted the number of Rohingya infants in refugee camps in Bangladesh receiving a 'minimum acceptable diet'. We worked alongside Christian Aid and other

partners addressing the complex needs of the nearly one million Rohingya who fled Myanmar in 2017 and are still living in refugee camps.

In 2021, we accessed the Start Fund five times to respond to emergencies across Burundi, Sierra Leone, Niger, Haiti and Pakistan.

In Burundi, in partnership with Christian Aid, funding from the Start Fund implemented the cash transfer component of a project to support those displaced by flooding on the shores of Lake Tanganyika, reaching 13,000 of the most marginalised people. In Sierra Leone, we supported 4,000 people who lost everything in a devastating fire in a poor part of Freetown. In Niger, we worked with Alliance 2015 partner Welthungerhilfe to support 9,100 people displaced across the border by clashes between Boko Haram and the Nigerian military. Following the earthquake in Haiti on 14 August, another Start Fund award enabled us to get water and basic supplies to the survivors. Finally, in June we were awarded £300,000 to mitigate the effects of an impending drought in Sindh province, Pakistan.

Additional UK aid funding from the government throughout 2021 also allowed us to respond to a number of emergencies across the Democratic Republic of Congo (DRC), particularly those affecting communities displaced by conflict. In December, this funding was renewed for a third year.

Throughout 2021, Concern (UK) fought alongside others in the sector for the government's UK aid programme to be maintained. But in many countries, UK aid was cut to less than half of what it had been the year before, and in some cases more: aid to Syria was cut by 87%, and to Bangladesh by 71%. Unfortunately, Concern's own programmes were not exempt from these devastating cuts. In May and June two of our flagship programmes funded by UK aid grants, a programme to build resilience in Malawi and a health programme in Bangladesh, were terminated completely, halfway through their intended lifespan. Both programmes had previously been commended as high performing by the FCDO.

Even worse for the communities we support, programmes we had been planning for months were also dropped. In June, having waited a year to hear the outcome of a £2.3m bid to the FCDO for Concern to deliver a programme to support vulnerable adolescent girls in Sierra Leone, we were informed suddenly that the contract had been cancelled. Now those girls will not be reached by Concern or anyone else. The same disappointing scenario played out in many other countries.

At the end of 2021, some better news came through. In November, after an 18-month delay, the FCDO in Pakistan were able to go ahead with a call for proposals for their 'Building Resilience and Addressing Vulnerability to Emergencies' (BRAVE) programme, while FCDO Somalia began important discussions about following up on a large resilience-building programme that Concern has been part of. In Sierra Leone, discussions are now under way about health and education programmes that we feared may be permanently discontinued.

Concern (UK) is where the wider organisation's technical expert team on commercial contracting is based. In 2021, our primary focus was on identifying funding beyond UK sources. We signed an 18-month contract with the World Bank in December to support our crisis response programming in Somalia, and bid for a second contract with them through a consortium aiming to deliver emergency health, water and sanitation benefits to communities affected by climate change. We also took steps towards bidding for an FCDO commercial contract for an Adolescent Girls Learning programme in Sierra Leone and started tracking a new £15 million FCDO contract called 'Water Resource Accountability in Pakistan', in hope of applying when the details of this contract are determined.

Strategic Goal 2: Be a credible and powerful voice to drive policy change and urgent action on extreme poverty

In 2021, Concern (UK) produced a new brand narrative to better-reflect the ever-changing environment we work in and help us stand out in a crowded sector. With valuable input and feedback from staff, we created a narrative that is consistent with our distinctive brand voice and reflects our commitment to ending extreme poverty, whatever it takes.

Throughout the year, we increased our social media presence, with our followers growing by almost 6% across Instagram, Facebook and Twitter. Our digital content featured real-life stories from the communities we work with, helping us further engage the attention of the public.

We also responded to the UK aid cuts and the impact on our programmes by releasing press statements and providing timely information to journalists, seeing us gain important press coverage, despite the considerable national attention on Covid-19. Our campaigners wrote to their MPs, asking them to raise their voice in parliament against the cuts, while we also fed into parliamentary enquiries and spoke at a sector-wide panel.

Due to concerns about the possibility of disproportionate aid cuts in the DRC, throughout 2021 we also undertook pre-emptive advocacy to highlight the scale of the crisis there. Our campaigners wrote to their MPs, who in turn tabled parliamentary questions and talked about the DRC in debates, helping the FCDO team in DRC to advocate for resources. As a result, we are delighted the DRC SAFER programme has now returned to pre-pandemic funding levels.

We also submitted evidence to inquiries and calls for evidence on the government's Integrated Review and its International Development Strategy to inform the UK's future direction on international development and met with the FCDO to inform its Humanitarian Strategy Review.

2021 was the Year of Action on Nutrition, so ensuring that tackling global malnutrition and the worsening global food crises remained on the agenda of world leaders was a major priority. We led the civil society (C7) group on Food, Security and Nutrition and coordinated the sector's advocacy ahead of the G7 Leaders' Summit in the UK in June. We also supported a parliamentary event to highlight hunger and malnutrition, encouraging our campaigners to ask their MPs to attend the event, where our Country Director in the DRC spoke as one of the panellists. As a result, 14 MPs and peers wrote a joint letter to the Prime Minister, calling for greater action to prevent further deterioration of global hunger and malnutrition.

We also collaborated with sector colleagues on calling for a G7 Famine Prevention and Humanitarian Crises Compact, and reached out to key stakeholders, such as the UK Special Envoy on Famine Prevention and Humanitarian Affairs, over the course of the year to ensure its implementation. In 2022, we will continue to hold the UK government and world leaders to account for the timely and effective delivery of the Famine Compact.

After being rescheduled in 2020 due to Covid-19, the Tokyo Nutrition for Growth (N4G) Summit was finally held in December 2021. Throughout 2021, we continued to co-lead the working group on 'effectively addressing malnutrition in fragile and conflict-affected contexts', working with the Japanese government, other donors, civil society organisations and UN agencies to shape the discourse and commitments on this theme at the Summit. We ramped up our advocacy towards the UK government to make ambitious financial and policy commitments at N4G, as its commitment made at the 2013 Summit ended in 2020. Despite frequent changes to political leadership and the hugely challenging context of UK aid cuts, we engaged with the Foreign Secretary, relevant FCDO ministers and senior civil servants to make a pledge.

Through our continued Can't Stomach Hunger campaign, in 2021 Concern (UK) campaigners joined our advocacy efforts by taking actions like writing to the Foreign Secretary. We also worked closely with other organisations to focus media attention on the importance of continued UK leadership and commitment to nutrition. We led joint sector activity on World Food Day, producing social media graphics, which highlighted cuts to UK funding for nutrition. These were shared by other organisations including Action Against Hunger, Results, the ONE campaign and the Power of Nutrition. We also helped to secure a parliamentary debate on malnutrition and persuaded MPs to write to the Foreign Secretary.

Despite nutrition programmes suffering disproportionately higher UK aid cuts than other areas, we are pleased that the UK government has now committed to spend at least £1.5 billion between 2022-30 to tackle malnutrition, and adopt the nutrition policy marker across all of its programmes. Going forward, we will work to ensure that these nutrition investments focus on the people and regions with the greatest need, and on the most impactful nutrition interventions.

This was also an important year for climate, with the UK hosting the UN Climate Change Negotiations (COP26) in Glasgow in November 2021. Both ahead of and at COP26, we worked to highlight the climate impacts that are already being felt by the world's poorest people, as well as the urgent need for action and progress on funding for the people most vulnerable to climate impacts. We worked closely with key networks including the Climate Action Network UK, the Zurich Flood Resilience Alliance (ZFRA) and the Inter Agency Standing Committee to influence the UK government as Presidents of COP26.

Ahead of the event we helped to develop, and signed up to, the Glasgow Action Plan that presented jointly agreed UK civil society asks. We also met regularly with the UK's COP26 team, particularly their climate finance and adaptation divisions and the UK Champion for Adaptation and Resilience to influence their priorities on climate change adaptation. We submitted evidence to the International Development Committee inquiry on climate change to highlight areas that the UK needs to make progress. We also used a number of moments in 2021 to reinforce our messages: the January Climate Adaptation Summit, the Humanitarian Networks and Partnerships Weeks and the Intergovernmental Panel on Climate Change (IPCC) report on climate science. Following the IPCC report, which was released in August, we spoke to local media to highlight its key findings and the experiences of the people Concern works with.

At COP26 itself, through Concern's 1Planet4All campaign, we connected young people to COP26 and made links between the campaign and the National Youth Network on Climate Change in Malawi. We shared lessons from our programmes in Somalia and Malawi at some of the key events taking place around COP26 during the Resilience Hub and the Development and Climate days. We worked with ZFRA to highlight our 'At What Cost?' messages on climate finance targeting. Five of Concern's climate programmes in Malawi, Kenya, Bangladesh, Sierra Leone and Liberia led a Twitter campaign around the $100 billion commitment from high income countries on climate finance. Our UK communications team built on this campaign by securing coverage of Concern's climate change work in the media and on our social media channels.

Finally, to strengthen our ability to influence on climate change issues, we set up an internal Climate Resilience Community of Practice to improve internal exchanges on best practice, lessons and challenges, and build common capability in climate resilience across the organisation.

Throughout 2021, there was increasing attention paid to anticipatory action in response to predicted crises. As such, we worked with the Risk-informed Early Action Partnership, feeding into its strategy and operational plans to ensure its work is fit for purpose for people living in fragile and conflict-affected contexts. In September, the UK and Germany led a High-Level Event on Anticipatory Action. We worked with Dominic MacSorley to contribute a video for the event and produced a briefing paper on anticipatory action, highlighting case studies from our work in Somalia, Kenya, Bangladesh and Community-based Management of Acute Malnutrition (CMAM) Surge in the Sahel. In December, Iqbal Hossain presented our anticipatory action work in Bangladesh at an ECHO event on 'addressing climate change in humanitarian action by scaling up anticipatory action'.

The Covid-19 pandemic continued to impact our post-primary school debates programme with all debates being held online. 13 Northern Ireland schools took part in the debates competition in 2021-22 with two NI schools making it through to the knock-out stages.

As members of the Coalition of Aid and Development Agencies in Northern Ireland (CADA NI) we took part in the CADA virtual One World Festival 2021 organising a poetry competition and a series of mini-debates with school pupils, students, politicians and business people debating development and humanitarian issues. We assisted with the festival's two flagship events - one on climate change, in partnership with Ulster University, and another with Dr. Mike Ryan from the World Health Organisation discussing the impact of Covid-19 internationally.

Overal throughout 2021, our campaigners took over 3,000 campaign actions and played a crucial role in influencing decision makers on the important issues of global hunger, malnutrition, UK aid cuts and the climate crisis. We are so grateful for their continued support.

Strategic Goal 3: Be a diverse, responsive and inclusive organisation

Throughout 2021, we explored opportunities to become a more diverse organisation. We reviewed the checklist of recruitment recommendations outlined in the Association of Chief Executives of Voluntary Organisations' (ACEVO) 'Racial diversity in the charity sector' report, as well as our recruitment practices, to ensure they met our equality ambitions.

We embarked on a journey to embed an inclusive workplace culture and start important conversations about equality, diversity, inclusion and anti-racism by engaging with all staff and to develop an EDI action plan. Work started to implement the actions within the plan, importantly we established an EDI reference group of interested staff to monitor progress.

In 2021, Concern (UK) focused learning and development over three main areas to facilitate both the business needs of the organisation as well as the professional and personal development of employees.

We focused on training that is required by law so that staff have the necessary knowledge and, where needed, qualifications to create a safe working environment for themselves and their colleagues. Training in this area was provided to staff to cover general office health and safety including Covid-19 measures, emergency first aid and fire warden training. Also health and safety training was provided for staff who are involved in overseas work, for example health and safety in construction and hostile environment awareness training.

Mandatory and strategic training to emphasise the organisation's stance and commitment to certain topics including EDI, wellbeing and safeguarding was also prioritised. In May 2021, Concern (UK) undertook an engagement exercise with staff, senior leaders, and board members to understand how the organisation could improve on its EDI by working with consultants from brap. Staff attended a series of focus groups and training sessions to support the organisation in developing its EDI ambitions.

Staff were also provided with instructor lead mental health sessions, focusing on post-lockdown anxiety, hybrid working and team wellbeing. Concern (UK) also began training a number of staff to become mental health first aiders. Online safeguarding training was provided to all staff through Concern's internal online learning and development platform Learn365.

Professional development, which is linked to staff roles and includes on the job learning and working partnerships, focused on a continuing relationship with University College Dublin to complete online diplomas in Leadership and Management, Digital and IT and Marketing and Business.

Also throughout 2021, Concern (UK) coordinated a series of engaging webinars and presentations for staff from across our global offices. These sessions are designed to share learning, maintain connection, purpose and engagement across Concern offices.

Work to review the appraisal process also started in 2021, along with the other Concern offices. The purpose of the exercise is to understand staff experience with appraisals, identify what works well and what does not work well to gather ideas for change. The goal of the exercise will be to create a more homogenised and organisationally cohesive approach to appraisal across the organisation worldwide. The aim is to implement any potential new policy and system in 2022.

At the organisation level, the Concern Worldwide Environment Policy and Strategy commits each office to reduce greenhouse gas emissions and negative environmental impact of operations and offices while changing the behaviours of Concern staff members to 'greener' practices. In 2021, a carbon audit conducted covering 2019 and 2020 provided baseline figures for the main sources of CO_2 emissions which for the UK are flights and printing. A target has therefore been agreed to reduce our UK office travel-related CO_2 emissions by at least 40% in 2022, compared to 2019, and a flight guideline was agreed to guide this reduction.

The continuation of Covid-19 meant 2021 was another challenging year, during which Concern (UK) staff worked mostly remotely. We strengthened our ways of working to ensure each team could continue to work efficiently and collaboratively, promoted wellbeing practices and assigned our first Mental Health First Aiders. During the periods when restrictions were eased, we piloted a hybrid way of working, 'Wherever we work', to foster organisational cohesion and promote team building, while keeping the office environment safe.

Members of Concern's support group in Derry who fundraised for the Afghanistan Crisis Appeal, from left, Cora Morrison, Charlie Glenn, Eunan O'Donnell and Aiden McKinney.
Photo: Concern Worldwide

Concern Worldwide street fundraiser Joe Cassidy in South Kensington.
Photo: Concern Worldwide

Chifunilo Chisale, 31, is excited to use a treadle pump for irrigation to grow winter crops. She says she is no longer food insecure.
Photo: Chris Gagnon/Concern Worldwide

4.2 Financial review

The financial outcome for 2021 is set out in the Statement of Financial Activities on page 64.

Our final position for the year shows a net surplus of just £0.4 million, increasing total funds to £3.8 million. Total income for 2021 was £23.3 million and we remain incredibly grateful to all of our supporters and donors, large or small, who allowed us to continue to change the lives of people living in extreme poverty. A more detailed commentary on the financial results reflected in the 2021 Annual Report is set out below.

Income

Concern (UK) raised a total of £23.3 million in 2021 (2020: £34.5m) a decrease of 32% in income when compared to 2020, primarily due to a significant drop in funding from the UK government. The income detail is discussed under the various income streams below. We continue to have a diversified fundraising income to mitigate the challenges of the current economic environment.

Income from donations and legacies

Income from donations and legacies comprises donations from individual and corporate donors, community groups, trusts and foundations and the Disasters Emergency Committee (DEC). We received £8.8 million (2020: £9.4m) in donations and legacies in 2021, a decrease of £0.6 million from the amount received in 2020.

In the year, income from individuals of £4.6 million decreased by £0.1 million (2020: £4.7m) and income from corporates, major donors and trusts of £1.9 million increased by £0.4 million (2020: £1.5m). The generous response to our emergency appeals in 2021 allowed us to deliver lifesaving support across our countries of operation. We are grateful to our dedicated supporters who respond swiftly and generously when an urgent need is presented. During the year we continued to engage with the compassionate UK public, developing important relationships with key donors and were able to secure vital funds to enable us to deliver our charitable objectives in 2021 and beyond.

In 2021, we received £0.6 million from the DEC in response to Covid-19 in Afghanistan. In comparison, in 2020 we received income of £0.4 million also in response to the same appeal.

Our community fundraising income in 2021 has declined by 46% to £1.1 million (2020: £2.0m) mainly due to lower participation in the Ration Challenge, which is run in support of refugees and other vulnerable communities around the world. Participation levels in the Ration Challenge in 2020 were exceptionally high and it was unlikely that they would be replicated in 2021.

An analysis of voluntary income by source is in note 2(a) to the accounts.

Income from governments and other co-funders:

Concern (UK) received a total of £14.0 million (2019: £24.7m) from governments and other institutional donors, a decrease of 43% from the previous year. The decrease in grant income was mainly due to the foreign aid budget reduction, cuts to existing FCDO funding programmes and changes to the focus and allocation of FCDO funding.

However, the FCDO remained the single largest donor in 2021, contributing £13.9 million (2019: £24.5m) which amounts to 99% of total co-funding income, with grants for projects in 13 (2020: 10) of the countries in which Concern works.

An analysis of grant income by donor is shown in note 2(b) to the accounts.

Unrestricted income may be used by Concern for its general purposes to fulfil its charitable objectives. 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
- financing our policy and campaigns work,
- meeting essential running costs

Restricted income must be used only for the purpose specified by the donor we use this to finance particular programmes or elements of our humanitarian responses, as agreed in advance with the donor.

Trading and other income:

We raised £0.4 million in income from our charity retail stores in 2021 (2020: £0.3m). Covid-19 made 2021 a challenging year for our shops and we are very grateful to our dedicated team of shop volunteers and employed staff for their continued commitment and support of our retail function. In 2021, we had six shops in Northern Ireland (2020:6).

Expenditure

Our total expenditure in 2021 of £22.8 million (2020: £33.7 m) was made up as follows:

	£m		%	
Charitable activities	**18.4**	(29.8)	**81**	(88)
Raising funds	**4.4**	(3.9)	**19**	(12)
	22.8	(33.7)	**100**	100

Total expenditure in 2021 decreased by £10.9 million (32%) reflecting the reduction in the foreign aid budget which impacted on our ability to support overseas programmes.

The cost of raising funds increased by £0.5m (13%).

The board adopts a number of key performance indicators in order to measure the charity's performance, efficiency and financial strength.

Indicator	**Concern (UK)**			
	2021	**2020**	**2019**	**2018**
Return on fundraising investment	2.1x	2.5x	2.2x	2.3x
Support costs as a percentage of total costs	3.9%	2.2%	2.9%	3.2%
Unrestricted reserves as a percentage of total income	11%	7%	6%	11%

The variances in the above table are in part due to the level of emergency income raised each year and the total amount of income raised. The board continues to be satisfied that the efficiency of fundraising and the level of support costs and reserves remain sufficient and in line with the agreed strategic direction.

The board are confident that future incoming resources to the charity will be adequate to support the continuation of existing projects and activities, and also to meet other needs which may arise. Accordingly, Concern (UK) continues to adopt the 'going concern' basis in preparing the financial statements.

Reserves and financial position

It is Concern (UK)'s policy to retain only sufficient reserves to safeguard the continuity of its operations, thereby committing the maximum possible resources to its current programmes.

The total funds held of £3.8 million at 31 December 2021 are detailed in note 16 to the financial statements and fall into two categories:

Restricted reserves (£1.3 million): These are funds that can only be used for purposes specified by the donors. It is Concern (UK)'s policy to apply the funds for the purposes for which they were donated as soon as possible. The trustees plan that all of the restricted funds held at that date will be fully utilised during 2022.

Unrestricted reserves (£2.5 million): These funds fall into two sub-categories:

Designated reserves (£1.8 million): represent unrestricted funds set aside by the board of trustees for specific purposes. At the end of 2021, funds had been designated for two specific purposes:

- To ensure the continuity of operations in the event of a temporary downturn in income.
- To recognise that a portion of reserves is invested in the charity's fixed assets and is not therefore available for other purposes.

The trustees adjusted the level of designated reserves at 31 December 2021 in order to ensure that amounts held are adequate for both of these purposes (see note 16 (b)).

General unrestricted funds (£0.7 million) represent unrestricted funds which are held temporarily pending their application for the general purposes of the charity.

The board believes that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, the board continues to adopt the 'going concern' basis in preparing the financial statements.

4.3 Plans for future periods

Despite the uncertainties surrounding the long-term impact of the Covid-19 pandemic and the future direction of UK aid, we are confident that our new strategic plan will help us achieve our goals to raise more funds and provide greater resources for our country programmes, while influencing policies and power holders to address the root causes of extreme poverty, with a particular focus on hunger, climate change and conflict. Planning for 2022 was informed by the new strategy and the intention is to move ahead with a number of initiatives. We will progress our development of digital innovation, grow our funding base and work on a new retail strategy. We will be rolling out our EDI action plan in earnest, and continue to focus on staff wellbeing and being mindful of this as we finalise our flexible working policy based on our 2021-22 pilot of hybrid-working practices.

The plan seeks to enhance both our agility and our ability to innovate in response to a changing and uncertain environment. Plans for 2022 are set out below.

Strategic Goal 1: Grow our public fundraising and institutional funding

Next year, we will continue to build our base of regular givers and cash donors through a range of channels, including direct dialogue, door-to-door fundraising, Direct Response TV (DRTV) and digital channels. We will invest in a new DRTV campaign and launch it by July 2022. We will also significantly increase our investment in digital donor recruitment, in particular Concern Gifts, and explore new digital approaches. We will complete a Digital Innovation review that we started in 2021, to understand the resourcing and structural implications of further increasing our investment in digital innovation.

Informing our donors of the positive impact their support is achieving is something we will continue to take very seriously. In 2022, we will prepare for the launch of our new Microsoft Dynamics Customer Relationship Management (CRM) system by developing more targeted, responsive and individualised supporter communication programmes that are ready to implement when the CRM launches. We will also review our legacy marketing and nurturing strategy, with the aim of implementing improvements by the end of 2022.

We will use the 2022 Ration Challenge to improve our insight into the Ration Challenge audience and inform our strategy for the future of the campaign. This will include the development of a year-round supporter journey for participants. For next year's Ration Challenge, we will also be testing alternative recruitment channels while ensuring efficient use of the acquisition budget.

Following the challenges that Covid-19 has presented for our Northern Ireland Support Groups, in 2022 the Community Fundraising team will focus on re-engaging these groups with a 'Concern Community Appeal'. We hope this appeal will both motivate current group members and recruit new community-based networks and associations.

We will further develop our Women of Concern initiative and work to attract new followers to the community by producing thought-provoking and unique content. We also plan to run two online events and one small-scale face-to-face event in London as a further means of engaging this growing community. In addition, we will maintain and develop support for the Concern Philanthropic Circle by delivering excellent stewardship and comprehensive reporting as well as face-to-face events to reach prospective donors.

Another key focus of 2022 will be the development of our corporate partnerships work, through a restructured Corporate and Foundations Partnerships team and a new Senior Corporate Partnerships Executive role. This role will allow us to test the potential for corporate partnerships that both generate funding and enable Concern (UK) to increase its impact. We will also grow the number of partnerships we have in place with charitable trusts and foundations, building on the success of previous years.

We will finalise and implement our first Concern Worldwide (NI) Retail Strategy, taking into account the agreed actions from the Concern Worldwide Internal Audit of our retail operations. As the opening of our new shop on Andersonstown Road (Belfast) was delayed in 2021, we will work to open this shop as soon as possible. We will also roll out retail Gift Aid and further cultivate our relationship with Haru, the online third party charity re-seller.

Our highest priority with regards to institutional funding in 2022 will be reviving FCDO funding for our programmes, taking advantage of opportunities that arise at a country level. We will provide information and support to Concern's country teams to develop programme ideas that deliver on FCDO's objectives and bring together consortia to implement them. We are also aiming to convene and run a learning workshop on FCDO engagement.

In efforts to broaden our funding base, we will also work with country teams to develop partnership proposals for UK-based businesses and organisations working in Concern's countries of operation, whose goals and values align with ours.

Strategic Goal 2: Be a credible and powerful voice to drive policy change and urgent action on extreme poverty

In 2022, we will continue to influence decision-makers to retain their focus on extreme poverty in fragile contexts. Our core thematic priorities of hunger and malnutrition, climate and conflict will remain pertinent for our advocacy.

We will hold the UK government accountable for their commitments to nutrition and climate change, specifically their Nutrition for Growth commitment to invest at least £1.5 billion between 2022 and 2030, and their climate finance commitments. We will ensure that these investments focus where the needs are the greatest, and on interventions that are proven to be effective.

Another key focus for 2022 will be pushing for greater anticipatory and flexible action, adequate financing and accountability for efforts to build the long-term resilience of the communities we work with. Following the Nutrition for Growth Summit and the completion of our Can't Stomach Hunger campaign, we will begin work on our next campaign to increase public pressure on the UK government to do more in tackling extreme hunger and its drivers, particularly in light of the worsening hunger crisis in a number of countries that we operate in.

We will begin work with a strategic partner on a critical piece of research, using data to assess the risk and vulnerabilities that can inform the 'leave no one behind' agenda. Over the course of the research period we intend to build evidence that will influence donors, including the UK, to take action and invest in work that will improve preparedness, reduce vulnerability, and deliver a timely response prior to shocks. We want to see the UK take a more deliberate role in helping to achieve the Sustainable Development Goals by 2030.

We will continue to work with our networks to identify wider, long-term sectoral issues relating to the future of international development and the investment choices of FCDO for UK aid, and implement joint advocacy to engage the government with these priorities.

Strategic Goal 3: Be a diverse, responsive and inclusive organisation

Throughout 2022, there will be actions supporting the rollout of Concern (UK)'s Equality, Diversity and Inclusion (EDI) action plan, guided by our staff EDI reference group. Activities will include finalising the staff and trustee diversity survey and using this data to inform how we move forward; continuing our conversations with all staff and trustees on anti-racism, diversity and equality and producing anti-racist communications guidelines that will enable staff to prevent any form of racial discrimination or negative stereotypes both internally and in our external communications. This latter piece of critical work will involve an audit of our outputs, focus groups and training, all of which will lead to the development of the guidelines.

We will continue to work on creating a more inclusive workplace culture, engaging staff through working groups, webinars and training sessions to explore Concern (UK)'s culture and values statement. We will review our recruitment policy and processes, before training managers across the organisation to ensure recruitment is transparent, promotes equity and provides opportunities for us to create a diverse workforce.

As the UK begins to adapt to life after Covid-19, we will continue to focus on establishing our hybrid-working model and supportive policies, while ensuring this new way of working meets business needs and promotes staff wellbeing. We will review the management of our current office space.

Finally, we will develop an easily accessible library for staff to access policy and procedure documents, and implement Contracts365 – a system to monitor and manage our current and new contracts to promote transparency of our procurement process and promote good working relationships with key suppliers.

4.4 Principal risks and uncertainties

The major risks to which Concern (UK) is exposed, as identified by the management team and reviewed by the trustees, have been ranked by likelihood and impact as part of the annual risk review process.

Appropriate systems and procedures are in place to manage these risks and provide reasonable but not absolute assurance against their occurrence.

The main risks identified, together with the methods adopted to manage and mitigate them, are summarised below. The risks listed below are largely common across Concern and Concern (UK), although relative rankings vary across the two organisations.

The two organisations work together in order to manage these risks.

Funding, economic instability and political uncertainty:

The issue of funding and the funding environment continues to be the most significant risk to the organisation. The UK remains a challenging environment in which to generate donations from the general public and external funders. In the last two years, the risk has been heightened by the impact of the Covid-19 crisis on the UK and global economies and the extensive cuts to the UK aid budget. Concern (UK) continues to diversify and grow its public fundraising base and is making changes and investments to improve fundraising across all activities.

Staff recruitment and retention:

The effectiveness of Concern (UK)'s work is highly dependent on the staff in place in what is a small team. Since the onset of Covid-19 restrictions, there had been an artificial reduction in staff turnover however, staff movements are expected to increase in 2022 as the confidence in the job market increases. Aside from a commitment to benchmarking and a pay review, a focus on non-financial incentives will include a revised flexible working policy, working toward the objectives to improve inclusion and diversity, professional development and continuing to improve staff engagement.

Staff safety and wellbeing:

Staff well-being including mental health considerations is a risk and has been impacted by social restrictions and remote working due to Covid-19. While managers are mindful of work practices, training is available to all staff on mental health in the workplace and we have appointed mental health first aiders.

Declining public trust in the charity and international development sector:

The depth and focus of media campaigns questioning international aid may change in an as yet undetermined way, based on the changes in policy and direction for UK aid under the current government. This environment, coupled with legitimate concerns about how aid is managed, is challenging the public's support, making it harder to raise funds from the public. Concern engages in sector initiatives to improve aid quality and seeks to be open and transparent in the way it operates in order to build public confidence.

Compliance:

This risk is broken down into the different areas of compliance relevant to the organisation including donor (both public and institutional), internal policies and procedures and regulatory compliance. The organisation receives a significant amount of funding from institutional donors and the processes to manage compliance to donor guidelines and agreements are strong. Regulatory requirements concerned with data management, fundraising and charitable status are translated into controls, systems and internal guidelines, which in turn are operationalised through staff training. There are frequent reviews of action plans, adherence and feedback related to compliance.

Fraud, corruption, other criminal behaviour or significant error:

While fraud or corruption could both damage the organisation's reputation and result in loss of resources, Concern limits the likelihood of fraud though continuous review and strengthening of existing systems and processes. Although fraud continues to be uncovered, these are minor incidences and it is felt that fraud control mechanisms are well embedded in all Concern operations.

Safeguarding:

As an organisation which works to improve the lives and wellbeing of some of the most vulnerable people in the world, maintaining the safety and protection of the communities with whom we work and of our staff is of primary importance to Concern. Robust policies and processes ensure strong management of this risk and there is an internal serious incident monitoring group to ensure any incidents are managed appropriately, rapidly and in accordance with policy and guidance.

We will continue to engage and train staff and volunteers to ensure our safeguarding policies are followed.

Ernestine Lenge wa Mbuyi sells sugar and flour, an income-generating activity she began with the help of Concern's Graduation Project in Manono, Tanganyika, Democratic Republic of Congo.

Photo: Pamela Tulizo/Panos/Concern Worldwide

5. Staff and volunteers

The organisation acknowledges with gratitude the work of its staff and that of its volunteers in 2021. The major achievements during the year are due to the dedication and belief of all of these people.

Concern (UK) is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

6. Political donations

No political donations were made during the year (2020 – £nil).

7. Post balance sheet events

No significant events have taken place since the year end that would result in adjustment of the financial statements or inclusion of a note thereto.

8. Auditor

In accordance with Section 485 of the Companies Act 2006 a resolution for the re-appointment of KPMG as the auditor of the company is to be proposed at the forthcoming Concern Worldwide Annual General Meeting.

9. Subsidiary undertaking

Details of the subsidiary undertaking are set out in note 13 to the financial statements.

By order of the Board

Donald Workman
Trustee

Rob McGrigor
Trustee

4 May 2022

Statement of trustees' responsibilities in respect of the trustees' annual report and the financial statements

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and regulations.

Company and charity law requires the trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under Company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and Charitable Company and of the income and expenditure of the Group for that period. In preparing these financial statements, the trustees 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 Charitable 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 Charitable Company or to cease operations, or have no realistic alternative but to do so.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material mis-statement, 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 Charitable Company and to prevent and detect fraud and other irregularities.

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

On behalf of the Board

Donald Workman
Trustee

Rob McGrigor
Trustee

4 May 2022

Abarchi Madamia is President of the MISOLA Enriched Flour production unit in Niger. Abarchi manages a group of 15 women who produce fortified wheat flour, which is used as part of Concern's Community-based Management of Acute Malnutrition programme to treat acute malnutrition in young children. The flour contains essential vitamins and minerals and is portioned into supplements that children take for five days.

Photo: Ollivier Girard/Concern Worldwide

Independent auditor's report to the trustees and members of Concern Worldwide (UK)

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Concern Worldwide (UK) ("the charitable company") for the year ended 31 December 2021 which comprise the consolidated statement of financial activities, consolidated and company balance sheets, the consolidated cash flow statement and related notes, including the summary of significant accounting policies in note 1. The financial reporting framework that has been applied in their preparation is UK Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland.*

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the charitable company's affairs as at 31 December 2021 and of the group's incoming resources and application of resources, including its 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 prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We have been appointed as auditor under the Companies Act 2006 and under section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts.

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We have fulfilled our ethical responsibilities under, and are independent of the group and charitable company in accordance with, UK ethical requirements including the FRC Ethical Standard.

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

Conclusions relating to going concern

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the group or the charitable company or to cease their operations, and as they have concluded that the group's and the charitable company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over their ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustees' conclusions, we considered the inherent risks to the group's business model and analysed how those risks might affect the group's and charitable company's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustees' 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 group's and the charitable 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.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the group or the charitable company will continue in operation.

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

Detecting irregularities including fraud

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the directors.

In addition, our risk assessment procedures included: inquiring with the directors and other management as to the charitable company's policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the directors and other management have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the charitable company's regulatory and legal correspondence; and reading Board committee minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The group and charitable company are subject to laws and regulations that directly affect the financial statements including companies and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The group and charitable company are subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. The company is not subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The trustees are responsible for the other information, which comprises the Trustees' Report (which constitutes the strategic report and the directors' report), About us section, A message from the Chair, A message from the Executive Director, Our overseas work in 2021 section, How we work section, Income and expenditure section, Legal and administrative information, and the Appendix. 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.

Opinions on other matters prescribed by the Companies Act 2006

Based solely on our work on the other information undertaken during the course of the audit:

- we have not identified material misstatements in the Trustees' Report;
- in our opinion the information given in the Trustees' Report, which constitutes the strategic report and the directors' report for the financial year, is consistent with the financial statements; and
- in our opinion the Trustees' Report has been prepared in accordance with the Companies Act 2006.

Matters on which we are required to report by exception

Under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) we are required to report to you if, in our opinion:

- the charitable company has not kept adequate and proper accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

Respective responsibilities and restrictions on use

Responsibilities of Trustees for the financial statements

As explained more fully in their statement set out on page 57, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for 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 the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the group or the charitable company or to cease operations, or have no realistic alternative but to do so.

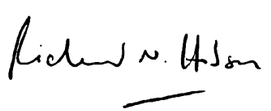
Auditor's responsibilities for the audit of the financial statements

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

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

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

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the charitable company's trustees 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 charitable company, its members, as a body and its trustees, as a body, for our audit work, for this report or for the opinions we have formed.



Richard Hobson
(Senior Statutory Auditor)
for and on behalf of KPMG,
Statutory Auditor

1 Stokes Place
St Stephen's Green
Dublin 2, Ireland

4 May 2022

Financial Statements

Cathreen Francisco demonstrates composting goat manure in Malawi.
Photo: Chris Gagnon/Concern Worldwide

Consolidated Statement of Financial Activities

for the year ended 31 December 2021

	Notes	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2021 Stg£	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2020 Stg£
Income from:							
Donations and legacies	2a	**3,141,170**	**5,609,420**	**8,750,590**	2,767,523	6,622,648	9,390,171
Charitable activities – grants and contracts from governments and other co-funders	2b	**14,032,448**	**–**	**14,032,448**	24,702,968	–	24,702,968
Trading and other income	2c	**-**	**501,252**	**501,252**	-	375,494	375,494
Total income		**17,173,618**	**6,110,672**	**23,284,290**	27,470,491	6,998,142	34,468,633
Expenditure on:							
Charitable activities	3	**16,626,529**	**1,795,328**	**18,421,857**	27,274,657	2,509,569	29,784,226
Raising funds	4	**246,780**	**4,170,981**	**4,417,761**	230,260	3,670,756	3,901,016
Total expenditure		**16,873,309**	**5,966,309**	**22,839,618**	27,504,917	6,180,325	33,685,242
Net movement in funds		**300,309**	**144,363**	**444,672**	(34,426)	817,817	783,391
Reconciliation of funds:							
Total funds brought forward		**1,006,598**	**2,376,568**	**3,383,166**	1,041,024	1,558,751	2,599,775
Total funds carried forward	16	**1,306,907**	**2,520,931**	**3,827,838**	1,006,598	2,376,568	3,383,166

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

The notes on pages 67-80 form part of these financial statements.

As permitted by section 408 of the Companies Act 2006, the individual charity's statement of financial activities has not been included in these financial statements. The gross income of the charity is £22,764,180 (2020: £34,098,592) and the net result is a surplus of £443,344 (2020: £783,266).

Consolidated and Concern (UK) Balance Sheets

as at 31 December 2021

	Notes	Group 2021 Stg£	Group 2020 Stg£	Charity 2021 Stg£	Charity 2020 Stg£
Fixed assets					
Tangible assets	9	**254,590**	295,958	**230,218**	268,047
Total fixed assets		**254,590**	295,958	**230,218**	268,047
Current assets					
Debtors and prepayments	10	**5,047,926**	4,832,296	**5,457,543**	5,059,563
Cash at bank and in hand	11	**9,014,116**	12,072,589	**8,602,356**	11,858,455
Total current assets		**14,062,042**	16,904,885	**14,059,899**	16,918,018
Creditors:					
amounts falling due within one year	12	**(10,488,794)**	(13,817,677)	**(10,469,045)**	(13,808,337)
Net current assets		**3,573,248**	3,087,208	**3,590,854**	3,109,681
Total net assets		**3,827,838**	3,383,166	**3,821,072**	3,377,728
The funds of the charity:					
Restricted funds	16	**1,306,907**	1,006,598	**1,306,907**	1,006,598
Unrestricted funds	16	**2,520,931**	2,376,568	**2,514,165**	2,371,130
Total charity funds		**3,827,838**	3,383,166	**3,821,072**	3,377,728

The notes on pages 67-80 form part of these financial statements.

The financial statements on pages 64-80 were approved by the Board of Trustees on 4 May 2022.

On behalf of the Board

Donald Workman
Trustee

Rob McGrigor
Trustee

4 May 2022

Consolidated Cash Flow Statement

for the year ended 31 December 2021

	Notes	Group 2021 Stg£	Group 2020 Stg£
Cash flows from operating activities			
Net surplus for the year		**444,672**	783,391
Adjustments for:			
Depreciation of tangible assets		**47,650**	47,658
Interest received		**(1,445)**	(3,333)
(Increase)/decrease in debtors		**(215,630)**	424,059
(Decrease)/increase in creditors		**(3,328,883)**	3,186,241
Net cash (used in)/from operating activities		**(3,053,636)**	4,438,016
Cash flows from investing activities			
Purchases of tangible assets		**(6,282)**	(54,784)
Interest received		**1,445**	3,333
Net cash used in investing activities		**(4,837)**	(51,451)
Net (decrease)/ increase in cash and cash equivalents		**(3,058,473)**	4,386,565
Cash and cash equivalents at beginning of year		**12,072,589**	7,686,024
Cash and cash equivalents at end of year	11	**9,014,116**	12,072,589

As permitted by paragraph 1.12 of FRS 102, Concern (UK) has not prepared a statement of cash flows for the parent entity. The consolidated cash flow statement above includes both the parent and subsidiary entity.

The notes on pages 67-80 form part of these financial statements.

Notes to the consolidated financial statements

(forming part of the financial statements) for the year ended 31 December 2021

1. Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the group financial statements of Concern Worldwide (UK) ('Concern (UK)' or 'the Charity') and its subsidiary (collectively 'the Group').

a) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy notes and on a going concern basis.

In the application of the accounting policies the trustees are required to make judgements, estimates and assumptions and the most important areas where the judgements affect the financial statements and could impact the results of reported operations are listed in note 19.

Basis of consolidation

The financial statements of Concern (UK) and Concern (NI) are consolidated, on a line by line basis, to produce the Group financial statements. The consolidated entity is referred to as 'the Group'.

Concern (UK) is a company limited by guarantee (registered number 04323646) and is a registered as a charity with the Charity Commission for England and Wales (charity number 1092236) and with the Office of the Scottish Charity Regulator (charity number SC038107). Concern (UK) meets the definition of a Public Benefit Entity under FRS 102.

Concern Worldwide (Northern Ireland) ('Concern (NI)') is a company limited by guarantee registered in Northern Ireland (company number NI019332) and as a charity with the Charity Commission for Northern Ireland (charity number 108592). Concern Worldwide (UK) ('Concern UK') is the sole member of Concern (NI), therefore, Concern (NI) is regarded as a subsidiary of Concern (UK). Concern (NI) meets the definition of a Public Benefit Entity under FRS 102.

Consortia arrangements

Income receivable and resources expended by Concern (UK), as a member of a consortium, are reflected in the Statement of Financial Activities only to the extent that the organisation is directly responsible for the management and utilisation of the funds. Amounts received by the Charity, as an agent for other consortium members, are not recorded as income. Cash held on behalf of consortium members is disclosed in the commitments note.

b) Income

Income in the statement of financial activities is recognised 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

This income (which consists of monetary donations from the public, corporates, trusts, legacies, major donors (including Disasters Emergency Committee (DEC) appeals together with related Gift Aid income) is recognised in the period in which the Group is entitled to the resource, when receipt is probable and when the amount can be measured with sufficient reliability.

In the case of monetary donations from the public this income is recognised when the donations are received, with legacies it is when it is probable that it 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 entity), whereas with Gift Aid income it is when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

Grants from corporates, trusts and major donors are recognised on the same basis as Grants from governments and other co-funders (see below).

Grants from governments and other co-funders

Grants from governments and co-funders, are recognised when the entity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Grants from government and other co-funders typically include the following conditions:

- Performance based conditions – Concern (UK) is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the entity 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 – Concern (UK) is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the entity recognises the income to the extent utilised within the period specified in the agreement.

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

Trading income

Other trading income include retail income from the sale of donated goods through shops. Income is recognised net of value added tax.

Donated goods for resale are recognised within retail income when they are sold.

Gift in kind

Concern (NI) recognises volunteers support in running the shops and valued their contributions by estimating the cost that Concern (NI) would have incurred through employing additional staff if volunteers were not available to provide the service. The estimate is based on current market rate salaries of staff that would need to be employed to replace volunteer support. Any other gifts in kind are measured at their actual costs that would have been incurred.

Other income

Other income includes bank interest and income arising from the Coronavirus Job Retention Scheme and the government Retail Grant Fund. It is recognised in the period in which it becomes receivable.

c) Expenditure

Resources expended are analysed between costs of charitable activities and costs of raising funds. The costs of each activity are separately accumulated, 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 benefit is required in settlement and the amount of the obligation can be measured reliably.

Support costs, which cannot be attributed directly to one activity, are allocated in proportion to estimated staff time spent on each activity.

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 which seem the most reasonable and appropriate for each type of campaign.

Costs of charitable activities

The cost of charitable activities comprises costs of overseas programmes and of policy, advocacy and campaigning work together with related support and governance costs. Concern (UK) works in the developing world by providing resources to the overseas branches of its parent, Concern Worldwide. All costs of charitable activities are recognised on an accruals basis. Governance costs (which are included under this heading) represent the salaries, direct expenditure and overhead costs incurred on the strategic, as opposed to day to day, management of Concern (UK), and on compliance with constitutional and statutory requirements.

Costs of raising funds

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, staff costs in these areas and an appropriate allocation of central overhead costs. All costs of raising funds are recognised on an accruals basis.

d) Funds

Concern (UK) maintains various types of funds as follows:

Restricted Funds

Restricted funds represent grants, donations and legacies received which can only be used for particular purposes as specified by the relevant donor. Such purposes are within the overall aims of the organisation.

Unrestricted Funds

Unrestricted funds represent amounts which are expendable at the discretion of the Board of Trustees ('the Board') in furtherance of the overall objectives of Concern (UK). They consist of designated funds and general funds.

Designated funds represent amounts that have been set aside for specific purposes, which would otherwise form part of the general reserves of the organisation. Specifically, Concern (UK) sets aside funds so that it can protect its ongoing programme of work from unexpected variations in income and to finance fixed assets for on-going use.

General funds represent amounts which are expendable at the discretion of the Board in furtherance of the objectives of the Charity. Such funds may be held in order to finance working capital or to finance start-up of new programmes pending receipts of funds.

e) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets which cost less than £750 are not capitalised.

Depreciation is calculated to write off the original cost of the tangible fixed assets, less estimated residual value, over their expected useful lives, on a straight line basis at the following annual rates:

Leasehold premises 3%
Furniture & equipment 10%
Other equipment.....20%
Computer equipment 33%

A full year's depreciation is charged in the year of acquisition with none in the year of disposal. Provision is also made for any impairment of tangible fixed assets below their carrying amounts.

f) Stocks

Unsold donated items (donated to Concern (NI)'s shops) are not included in closing stock since their cost is nil and their value is uncertain until sold.

g) Financial instruments

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Income recognised by the Company from governments and other co-funders, but not yet received at year end, is included in debtors.

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

Creditors

Creditors are recognised where the entity 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. 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. Funds already received from donors, that do not meet the criteria for recognition as income, are shown in creditors.

h) 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 significant.

i) Pensions

Concern (UK) makes payments into individual externally administered defined contribution pension schemes for qualifying members of staff. The payments to the schemes are charged to the statement of financial activities in the year to which they relate (note 8).

j) Foreign Currencies

The financial statements are prepared in sterling (Stg£) which is the Company's functional currency because the majority of the funds raised by the Company are in sterling. Transactions denominated in other currencies are translated into sterling at the rate of exchange prevailing at the transaction date or at a contracted rate. Monetary assets and liabilities denominated in other currencies have been translated into sterling at the exchange rates ruling at the balance sheet date or the contracted rate, and any resulting gains or losses are taken to the statement of financial activities.

k) Taxation

Concern (UK) is a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. Irrecoverable VAT is included in the costs when they are incurred.

k) Leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term. Rent incentives are charged on straight line basis over the lease term (length of the lease) or to the break clause if in place.

2. Incoming Resources

(a) Income from donations and legacies

	Restricted 2021 Stg£	Unrestricted 2021 Stg£	Group Total 2021 Stg£
Individual giving	**1,049,986**	**3,567,601**	**4,617,587**
Corporate, major donor and trust	**1,409,443**	**479,292**	**1,888,735**
Disasters Emergency Committee (DEC)	**613,544**	**-**	**613,544**
Legacy income	**1,000**	**555,940**	**556,940**
Community fundraising	**67,197**	**1,006,587**	**1,073,784**
Total	**3,141,170**	**5,609,420**	**8,750,590**

	Restricted 2020 Stg£	Unrestricted 2020 Stg£	Group Total 2020 Stg£
Individual giving	1,110,645	3,607,461	4,718,106
Corporate, major donor and trust	1,263,816	246,193	1,510,009
Disasters Emergency Committee (DEC)	390,000	-	390,000
Legacy income	-	785,963	785,963
Community fundraising	3,062	1,983,031	1,986,093
Total	2,767,523	6,622,648	9,390,171

DEC is an umbrella group of UK charities which coordinates and launches collective appeals to raise funds to provide emergency aid and rapid relief to people caught up in disasters and humanitarian crises around the world.

(b) Income from charitable activities – grants and contracts from governments and other co-funders

	Group Total 2021 Stg£	Group Total 2020 Stg£
Foreign, Commonwealth and Development Office (FCDO)	**13,936,324**	24,465,326
Comic Relief	**67,246**	205,096
Guernsey Overseas Aid	**28,878**	31,776
Penny Appeal	**-**	770
Total	**14,032,448**	24,702,968

Income from government grants comprises grants to fund the charitable activities of Concern (UK).

(c) Trading and other income

	Group Total 2021 Stg£	Group Total 2020 Stg£
Retail income	**379,717**	316,662
Deposit interest	**1,445**	3,333
Other income	**120,090**	55,499
Total	**501,252**	375,494

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

Retail income includes Gift in kind of the value of £66,295 (2020: £64,692).

Other income includes Coronovirus Job Retention Scheme grant of £6,462 (2020: £17,725) which relates to staff who have been furloughed due to Covid-19 and government Retail Grant Fund of £113,082 (2020: £33,800) received in support of Concern (NI) charity shops.

3. Expenditure on charitable activities

Expenditure on charitable activities can be analysed as shown below. Expenditure on overseas programmes represents contributions by Concern (UK), to the overseas programmes of Concern Worldwide.

	Direct costs Stg£	Support costs* Stg£	2021 Group Total Stg£
Overseas programmes			
Livelihood	1,739,962	43,865	**1,783,827**
Health	1,429,140	36,029	**1,465,169**
Education	2,171,988	55,498	**2,227,486**
Integrated programming	3,256,491	81,356	**3,337,847**
Emergency	8,436,119	212,677	**8,648,796**
Total overseas programmes	**17,033,700**	**429,425**	**17,463,125**
Policy, Advocacy and Campaigning	697,169	169,183	**866,352**
Governance (Note 5)	29,614	62,766	**92,380**
Total charitable expenditure	**17,760,483**	**661,374**	**18,421,857**

* see note 6

	Direct costs Stg£	Support costs Stg£	2020 Group Total Stg£
Overseas programmes			
Health	4,058,920	54,556	4,113,476
Education	2,089,318	28,082	2,117,400
Livelihoods	5,762,263	77,450	5,839,713
Integrated programming	5,454,455	73,313	5,527,768
Emergency	11,099,376	149,186	11,248,562
Total overseas programmes	28,464,332	382,587	28,846,919
Policy, Advocacy and Campaigning	715,315	140,082	855,397
Governance (Note 5)	29,153	52,757	81,910
Total charitable expenditure	29,208,800	575,426	29,784,226

4. Cost of raising funds

	Campaign costs Stg£	Staff costs Stg£	Occupancy & other direct costs Stg£	Total direct costs Stg£	Support costs Stg£	2021 Group Total Stg£
Individual giving	1,655,439	1,044,613	254,167	**2,954,219**	80,797	**3,035,016**
Corporates, major donors and trusts	35,680	399,588	101,367	**536,635**	17,669	**554,304**
Legacy	9,260	-	-	**9,260**	-	**9,260**
Community fundraising	-	188,181	230,379	**418,560**	119,636	**538,196**
Retail costs	6,282	171,466	98,292	**276,040**	4,945	**280,985**
Total	**1,706,661**	**1,803,848**	**684,205**	**4,194,714**	**223,047**	**4,417,761**

	Campaign costs Stg£	Staff costs Stg£	Occupancy & other direct costs Stg£	Total direct costs Stg£	Support costs Stg£	2020 Group Total Stg£
Individual giving	1,232,939	949,523	246,665	2,429,127	44,486	2,473,613
Corporates, major donors and trusts	28,495	381,007	99,851	509,353	11,119	520,472
Legacy	11,888	-	-	11,888	-	11,888
Community fundraising	-	164,887	354,227	519,114	113,610	632,724
Retail costs	7,295	156,824	95,330	259,449	2,870	262,319
Total	1,280,617	1,652,241	796,073	3,728,931	172,085	3,901,016

5. Governance costs

	Direct Stg£	Support costs Stg£	2021 Group Total Stg£	Direct Stg£	Support costs Stg£	2020 Group Total Stg£
Staff costs	-	45,946	**45,946**	-	40,497	40,497
Legal and professional fees	17,540	60	**17,601**	24,644	485	25,129
Office and other costs	12,073	16,760	**28,833**	4,509	11,775	16,284
Total	**29,614**	**62,766**	**92,380**	29,153	52,757	81,910

6. Support costs

Where support costs are attributable to a particular activity they are allocated directly to it. 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 that each activity absorbs. The allocation of the main types of support costs is detailed below.

	Overseas programmes Stg£	**Policy, Advocacy & Campaigning Stg£**	**Governance Stg£**	**Fundraising Stg£**	**2021 Group Total Stg£**
Administration and finance	254,592	102,283	62,766	187,519	**607,160**
Other support costs	174,833	66,900	-	35,528	**277,261**
Total support costs	**429,425**	**169,183**	**62,766**	**223,047**	**884,421**

	Overseas programmes Stg£	Policy, Advocacy & Campaigning Stg£	Governance Stg£	Fundraising Stg£	2020 Group Total Stg£
Administration and finance	219,203	76,426	52,757	140,115	488,501
Other support costs	163,384	63,656	-	31,970	259,010
Total support costs	382,587	140,082	52,757	172,085	747,511

7. Other information

	2021 Stg£	2020 Stg£
The surplus for the year is after charging the following items:		
Depreciation of tangible fixed assets	**47,650**	47,658
Auditor's remuneration (including expenses)	**20,507**	24,644
Direct reimbursement of expenses to trustees	**-**	57
Payments under operating leases for premises	**175,462**	169,308

8. Staff

(a) Numbers and costs

The aggregate payroll costs of these employees were as follows:

	2021 Group Stg£	2020 Group Stg£
Wages and salaries	**2,211,543**	2,099,257
Social welfare costs	**232,749**	216,174
Other pension costs	**172,486**	151,847
	2,616,778	2,467,278

Other pension costs include employer contributions to individual staff member pension schemes of £130,313 (2020: £115,492) as well as the cost of insurance policies that provide benefits in the event of the death or ongoing incapacity of staff members totalling £42,173 in 2021 (2020: £36,355).

The Charity contributes to individual pension schemes for eligible staff. The total pension contributions charged to the statement of financial activities amounted to £130,313 (2020: £115,492). An accrual of £23,346 (2020: £19,230) in respect of pension costs is included in creditors at 31 December 2021.

The staff numbers provided below and costs reflected above include 14 staff (2020: 13), who had contracts of employment with another group company (Concern Charity Trading CLG) until 20 November 2021 and worked exclusively on fundraising for Concern (UK). Their salary costs which amounted to £241,895 (2020: £239,527), were recharged to Concern (UK) as they incurred. On 21 November 2021 these employees were transferred to Concern (UK) under TUPE arrangement and now form part of Concern (UK) staff.

During the year one employee was made redundant and the redundancy payment of £17,855 is included in 'Wages and salaries'.

Remuneration, including pension contributions, paid to the key management of Concern (UK) (the executive management team as detailed on page 33 of the annual report) amounted to £481,386 in 2021 (2020: £470,836).

The average number of employees during the year analysed by function was as follows:

	2021 No.	2020 No.
Management	**6**	6
Development	**5**	7
Marketing	**52**	47
Administration	**9**	9
	72	69

(b) Salary range

The number of employees whose remuneration amounted to over £60,000 in the year was as follows:

	2021 No. employees	2020 No. employees
£60,001 to £70,000	**2**	1
£70,001 to £80,000	**3**	2

Remuneration includes salaries but excludes employer pension scheme contributions. Contributions to defined contribution schemes amounted to 7.5% of salary in 2021 (2020: 7.5%). No contributions were made to defined benefit schemes for employees.

Concern (UK) has a remuneration policy that has been agreed by the Board. This policy states that the Charity seeks to be competitive within each market in which it operates. As a principle this means that Concern (UK) 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.

(c) Remuneration of Board members

None of the trustees of Concern (UK) received remuneration for their services. Total costs of £135 (2020: £414) were incurred by trustees in travelling to and attending meetings of the Board in 2021 or training and were paid by Concern (UK) by making payments to third parties.

Concern (UK) has a programme in place whereby the trustees periodically visit a Concern Worldwide country of operation in order to ensure that they are familiar with Concern's work on the ground. The costs of these visits (which comprise medicals, visas, economy flights and basic accommodation) are generally borne by the Charity and in 2021 amounted to £nil as the programme was temporarily suspended due to Covid-19 travel restrictions (2021: £3,917 for 1 member) .

9. Tangible assets

	Leasehold premises Stg£	Furniture & equipment Stg£	Computer equipment Stg£	Total Stg£
Group tangible assets				
Cost				
At beginning of year	318,393	464,746	353,978	1,137,117
Additions in year	-	2,340	3,942	6,282
Disposals	-	(151,932)	(304,196)	(456,128)
At end of year	**318,393**	**315,154**	**53,724**	**687,271**
Depreciation				
At beginning of year	177,202	323,402	340,555	841,159
Charge for year	9,551	28,654	9,445	47,650
Disposals	-	(151,932)	(304,196)	(456,128)
At end of year	**186,753**	**200,124**	**45,804**	**432,681**
Net book value				
At 31 December 2021	**131,640**	**115,030**	**7,920**	**254,590**
At 31 December 2020	141,191	141,344	13,423	295,958
Charity tangible assets				
Cost				
At beginning of year	318,393	432,438	353,978	1,104,809
Additions in year	-	2,340	3,942	6,282
Disposals	-	(151,932)	(304,196)	(456,128)
At end of year	**318,393**	**282,846**	**53,724**	**654,963**
Depreciation				
At beginning of year	177,202	319,005	340,555	836,762
Charge for year	9,551	25,115	9,445	44,111
Disposals	-	(151,932)	(304,196)	(456,128)
At end of year	**186,753**	**192,188**	**45,804**	**424,745**
Net book value				
At 31 December 2021	**131,640**	**90,658**	**7,920**	**230,218**
At 31 December 2020	141,191	113,433	13,423	268,047

10. Debtors and prepayments

	Group 2021 Stg£	Group 2020 Stg£	Charity 2021 Stg£	Charity 2020 Stg£
Amounts due from governments and other co-funders	**3,730,283**	3,657,512	**3,730,283**	3,657,512
Gift Aid receivable	**1,110,902**	792,002	**1,110,902**	792,002
Accrued income	**86,583**	295,180	**83,965**	295,180
Sundry debtors	**46,070**	5,064	**40,007**	1,235
Prepayments	**74,088**	82,538	**72,406**	81,155
Amount owed from subsidiary undertaking	**-**	-	**419,980**	232,479
	5,047,926	4,832,296	**5,457,543**	5,059,563

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

11. Cash at bank and in hand

	Group 2021 Stg£	Group 2020 Stg£	Charity 2021 Stg£	Charity 2020 Stg£
Funds held in UK banks	**9,014,116**	12,072,589	**8,602,356**	11,858,455

12. Creditors: amounts falling due within one year

		Group 2021 Stg£	Group 2020 Stg£	Charity 2021 Stg£	Charity 2020 Stg£
Trade creditors		**255,163**	394,202	**251,013**	393,654
Amounts advanced by governments and other co-funders	(i)	**281,543**	648,551	**281,543**	648,551
Accruals		**915,325**	950,579	**906,546**	947,267
Amount owed to parent company	(ii)	**8,874,214**	11,756,368	**8,874,214**	11,756,368
Sundry creditors		**162,549**	67,977	**155,729**	62,497
		10,488,794	13,817,677	**10,469,045**	13,808,337

(i) Balances with co-funders comprises amounts received from donors that do not yet meet the criteria for recognition of income.

(ii) The amount owed to the parent company comprises of operational expenses paid on behalf of Concern (UK) by the parent company, is interest free, and repayable on demand.

13. Activities of consolidated subsidiary – Concern (NI)

Activities of consolidated Concern (NI)

	2021 Stg£	2020 Stg£
Income	**520,110**	370,041
Expenditure	**518,783**	369,916
Total	**1,327**	125
Assets	**446,495**	247,257
Liabilities	**439,729**	241,818
Net assets	**6,766**	5,439

14. Movement in receivables and advances from governments and other co-funders

	Opening Balance 2021 Stg£	Movement during the year Stg£	Closing Balance 2021 Stg£
Amounts due from governments and other co-funders (note 10)	3,657,512	72,771	**3,730,283**
Amounts advanced by governments and other co-funders (note 12)	(648,551)	367,008	**(281,543)**
	3,008,961	439,779	**3,448,740**
Analysis of movement:			
Cash received during the year			**(15,491,073)**
Income earned during the year			**15,939,719**
Exchange Rate Movements			**(8,867)**
			439,779

15. Analysis of changes in net debt

	At 1 Jan 2021 Stg£	Cash flows Stg£	At 31 Dec 2021 Stg£
Cash and cash equivalents			
Cash	12,072,589	(3,058,473)	**9,014,116**
	12,072,589	(3,058,473)	9,014,116

16. Group and Charity funds

(a) Reconciliation of funds

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total 2021 Stg£	Total 2020 Stg£
Group				
Total funds at beginning of year	**1,006,598**	**2,376,568**	**3,383,166**	2,599,775
Net movement in funds for the year	**300,309**	**144,363**	**444,672**	783,391
Total funds at end of year	**1,306,907**	**2,520,931**	**3,827,838**	3,383,166
Charity				
Total funds at beginning of year	**1,006,598**	**2,371,130**	**3,377,728**	2,594,461
Net movement in funds for the year	**300,309**	**143,035**	**443,344**	783,267
Total funds at end of year	**1,306,907**	**2,514,165**	**3,821,072**	3,377,728

16. Group and Charity funds (cont.)

(b) Group movements in funds

		Opening balance 1 January 2021 Stg£	Income Stg£	Expenditure Stg£	Transfers Stg£	Closing balance 31 December 2021 Stg£
Restricted funds						
Afghanistan		299,249	920,379	(812,859)	-	406,769
Bangladesh		-	1,166,885	(1,166,885)	-	-
Burkina Faso		-	134,637	(134,637)	-	-
Burundi		40,013	369,590	(381,827)	-	27,776
DR Congo		254,616	2,091,357	(2,186,041)	-	159,932
Central African Republic		56,532	243,556	(212,587)	-	87,501
Ethiopia		-	374,263	(374,263)	-	-
Haiti		-	142,576	(142,576)	-	-
Syria- Iraq		-	2,195	(39)	-	2,156
Kenya		-	579,940	(579,940)	-	-
Lebanon		124,012	104,832	(228,844)	-	-
Liberia		142,983	72,299	(185,503)	-	29,779
Malawi		59,604	1,426,589	(1,272,707)	-	213,486
Niger		(2,094)	101,909	(85,082)	-	14,733
Nepal		(1)	1	-	-	-
Pakistan		-	876,650	(844,750)	-	31,900
Republic of Sudan		1,036	163	(1,157)	-	42
Sierra Leone		-	1,877,750	(1,877,750)	-	-
Somalia		23,367	5,546,847	(5,241,789)	-	328,425
South Sudan		-	21,175	(18,550)	-	2,625
Chad		-	100,741	(100,741)	-	-
Turkey		-	60,011	(60,011)	-	-
Yemen		7,281	133	(5,631)	-	1,783
HQ Projects		-	959,140	(959,140)	-	-
Total restricted funds	**(i)**	**1,006,598**	**17,173,618**	**(16,873,309)**	**-**	**1,306,907**
Unrestricted funds						
General funds	(ii)	528,115	6,110,672	(5,966,309)	77,531	750,009
Designated funds:						
Tangible asset fund	(iii)	301,099	-	-	(70,525)	230,574
Programme continuity fund	(iv)	1,547,354	-	-	(7,006)	1,540,348
Total unrestricted funds		**2,376,568**	**6,110,672**	**(5,966,309)**	**-**	**2,520,931**
Total funds		**3,383,166**	**23,284,290**	**(22,839,618)**	**-**	**3,827,838**

16. Group and Charity funds (cont.)

(b) Group movements in funds (continued)

The above funds carried forward at 31 December 2021 represent:

(i) Income from appeals and donations which were not yet applied in the countries to which the appeals related.

(ii) Funds for use at the discretion of the Board to expand the activities of Concern (UK).

(iii) The net book amounts already invested in or contractually committed to tangible fixed assets for use by Concern (UK).

(iv) The net amount that the trustees have agreed to be set aside to ensure that it can protect its ongoing programme of work from unexpected variances in income.

(v) Analysis of net assets between funds

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total Funds Stg£
Group			
Funds balances at 31 December 2021 are represented by:			
Tangible fixed assets	-	254,590	254,590
Current assets	1,596,907	12,465,135	14,062,042
Current liabilities	(290,000)	(10,198,794)	(10,488,794)
	1,306,907	**2,520,931**	**3,827,838**
Charity			
Funds balances at 31 December 2021 are represented by:			
Tangible fixed assets	-	230,218	230,218
Current assets	1,596,907	12,462,992	14,059,899
Current liabilities	(290,000)	(10,159,045)	(10,469,045)
	1,306,907	**2,514,165**	**3,821,072**

17. Related party disclosure

The charity has availed of the exemption under FRS102.33 – Related Party Disclosures, not to give details of related party transactions with group companies, as it is a wholly owned subsidiary of Concern Worldwide, a company incorporated in the Republic of Ireland, which is preparing consolidated financial statements which include this charity, and such financial statements are publicly available.

In order to achieve its mission, Concern (UK) supports the overseas programmes of Concern Worldwide. During 2021 Concern (UK) provided total funds of £17,033,700 (2020: £28,464,332) to Concern Worldwide for those programmes. Details of the activities funded are set out in Appendix 1.

The Charity is a member of the Disasters Emergency Committee (DEC) and in the year paid a subscription of £30,000 (2020: £30,000). Concern (UK)'s Executive Director is a trustee of the DEC. Concern (UK)'s income in the year included £454,824 (2020: £206,820) receivable from DEC appeals.

18. Commitments and contingencies

(a) The 2022 Annual Plan, as approved by the trustees, allows for overseas expenditure in 2022 of £6,746,230 (2021: £23,118,913). Any increases over this amount requires the approval of the Board of Trustees. Concern (UK) is also committed to assisting certain overseas projects for periods in excess of one year.

(b) The total future minimum lease payments under non-cancellable operating leases in respect of premises for use by the Charity:

	2021 Stg£	2020 Stg£
Total payments due within:		
– one year	**174,338**	165,967
– two to five years	**211,821**	287,726
– more than five years	**1,299**	676
	387,458	454,369

(c) During 2021 Concern (UK) was the lead agency in 3 consortia of non governmental organisations (2020: 3), that were awarded grants and contracts from institutional co-funders to fund programme activities. The total value of these grants and contracts is £20,144,151 (2020: £64,006,647). Of this amount £11,450,647 is expected to be spent by Concern (UK) (2020: £37,041,253) and the balance will be utilised by the other consortia members.

In 2021, expenditure of these grants and contracts totalled £4,228,172 (2020: £18,003,900) of this amount £2,344,163 (2020: £8,438,937) was utilised by Concern (UK) and the remainder was utilised by the other consortia members.

As Concern (UK) signed the agreements and contracts with the institutional co-funders, it has obligations in relation to monitoring and reporting the full expenditure of these grants, and these obligations remain until the projects have been fully concluded. Concern (UK) may also have liability 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 Concern (UK) is jointly and severally liable), because the likelihood of them materialising is believed to be remote.

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

	Opening Balance Stg£'000	Funds received during the year Stg£'000	Funds transferred to the consortia members Stg£'000	Closing Balance Stg£'000
Funds relating to consortia members	**391**	**2,373**	**(2,474)**	**290**

19. Accounting estimates and judgements

In preparing the consolidated financial statements, the trustees are required to make estimates, judgements and assumptions. The most important areas where the judgements affect the financial statements and could impact the results of reported operations are listed below.

Income recognition

In applying the income recognition principles of the Charities SORP at contract inception, where contract terms are less formal, Management are occasionally required to apply judgement to ascertain whether a contract is performance or non-performance based. Furthermore, unless inappropriate to do so based on the terms, Management typically uses incurred expenditure as means to measure contract progress. In doing this a qualitative assessment of the status of a project is made in addition to the quantitative analysis prior to income recognition. Management monitors the pattern of income recognition at a donor contract level and assesses the impact of contract modifications on an ongoing basis in order to ensure the pattern of income recognition is in line with the accounting policy.

Cost allocation

Support costs (note 6), 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.

20. Post balance sheet event

There have been no post balance sheet events that would require adjustment to or disclosure in these financial statements.

21. Approval of financial statements

These financial statements were approved by the Board on 4 May 2022.

Appendix

(not forming part of the financial statements)

Expenditure on charitable activities by country

In order to achieve its mission, Concern (UK) supports the overseas programmes of Concern Worldwide. During 2021 Concern (UK) funded Concern Worldwide operations in the following countries:

	2021 Stg£	2020 Stg£
Afghanistan	**766,123**	203,743
Bangladesh	**1,153,010**	3,199,547
Burkina Faso	**184,457**	47,701
Burundi	**392,142**	1,055,979
DR Congo	**2,185,956**	3,120,536
Central African Republic	**278,378**	179,251
Ethiopia	**386,904**	691,975
Haiti	**280,229**	303,032
Syria- Iraq	**-**	343,689
Kenya	**744,711**	901,983
DPR Korea	**-**	19,093
Lebanon	**208,671**	97,340
Liberia	**286,833**	417,701
Malawi	**1,271,527**	3,436,675
Niger	**157,939**	248,635
Nepal	**-**	9
Pakistan	**844,742**	2,751,320
Republic of Sudan	**430,232**	839,430
Sierra Leone	**1,877,077**	2,718,676
Somalia	**5,262,515**	7,109,035
South Sudan	**178,415**	484,482
Chad	**90,227**	231,328
Turkey	**48,009**	9,340
Yemen	**5,603**	53,832
Total direct overseas programme costs	**17,033,700**	28,464,332
Support costs	**429,425**	382,587
Total overseas programme costs	**17,463,125**	28,846,919
Policy, Advocacy and Campaigning (UK)	**866,352**	855,397
Governance	**92,380**	81,910
Total charitable expenditure	**18,421,857**	29,784,225

A heartfelt thank you to our supporters

We simply would not be able to carry out our work without the support of all those who donate to Concern (UK). Below are just some of the governments, individuals, organisations, trusts and foundations who have helped us so much in 2021.

Austin Bailey Foundation
Brian Mercer Trust
British government
Concern Philanthropic Circle Members
Comic Relief
Disasters Emergency Committee
Grace Trust
The Haddon Trust
Klaus and Gertrud Conrad Foundation
Linda Norgrove Foundation
Milton Damerel Trust
Souter Charitable Trust
Start Fund
States of Guernsey
The innocent foundation
Vitol Foundation
Whole Planet Foundation

Right: A community support group tackling malnutrition with Concern in Manono Territory, Democratic Republic of Congo.
Photo: Chris Gagnon/Concern Worldwide

CONCERN worldwide

ENDING EXTREME POVERTY WHATEVER IT TAKES

concernuk
concernworldwideuk
concernworldwideuk

Great Britain
13/14 Calico House
Clove Hitch Quay
London
SW11 3TN
00 44 207 801 1850
londoninfo@concern.net

Northern Ireland
47 Frederick Street
Belfast
BT1 2LW
00 44 28 9033 1100
belfastinfo@concern.net

www.concern.org.uk

Concern Worldwide (UK) registered charity numbers 1092236 (England and Wales) and SC038107 (Scotland). Charitable company limited by guarantee, registered in England and Wales under company no. 4323646.

CONCERN WORLDWIDE (UK)

England & Wales - Charity number 1092236

Accounts

Concern Worldwide (UK)

Annual Report and Accounts 2020

Concern Worldwide (UK) registered charity numbers 1092236 (England & Wales) and SC038107 (Scotland)
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About us

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 the resilience of the communities with which we work, respond to emergency situations, and seek to address the root causes of poverty through our advocacy work.

Concern Worldwide (UK) ('Concern (UK)') supports the overseas programmes of Concern Worldwide. Whilst we do not implement our own programmes, we contribute to their success by working closely with colleagues across the organisation and by funding programmes. We are only able to do this thanks to the generosity of a wide range of donors and supporters and we thank you all.

A message from the Chair of Trustees

2020 was a year like no other. However, despite the challenges, and thanks to the support of the public and our donors, we stepped up to the mark to deliver our mandate to help transform the lives of people in extreme poverty around the world.

For Concern staff and trustees in the UK, it meant changing how we worked, adapting and innovating to make sure our humanitarian assistance programmes continued to be supported when the need was as great as ever.

Our teams in London and Belfast quickly moved to remote working. And as our fundraising, advocacy and programme support plans were disrupted, we sought new ways to engage donors, civil society and governments.

The result was that we ended the year better than expected. It is remarkable that despite such economic uncertainty, our institutional funding income topped £24.7 million, and public donations reached £9.4 million.

Thanks to a truly collective effort – the dedicated professionalism of staff, the overwhelming generosity of the public, and continued commitment of institutional funders – we were able to sustain our operations and do much more besides, at such a critical time for the world's poorest.

All of us, our families and communities have been adversely affected by Covid-19 in one way or another. Its impact on our lives has been profound. However, the trust you have placed in us shows a willingness to reach beyond our own difficulties, and to put the needs of the world's most vulnerable ahead of our own. For that, we are extremely grateful.

We are proud of what we have achieved as an organisation in 2020. And it is that resilience – the ability of our teams to adapt and overcome - that we take forward as we embark on our next five year organisational plan.

It has been the toughest of years, yet we will use our experiences to shape how we work as we face the challenges ahead so that we will have an even greater humanitarian impact and benefit more communities in need across the world.

On behalf of the Trustees, thank you for your commitment and generous support.

Donald Workman
Chair

A message from the Executive Director

My first year as Executive Director has been full of challenges, with the Covid-19 crisis affecting every aspect of our work.

Almost all of the 23 countries in which we are operational have experienced both the impact of the virus itself and the secondary effects of both restrictions and economic hardship. These have been substantive, reducing access to preventative and life-saving healthcare, keeping children out of school and limiting the ability of many people to earn a decent income. The consequences of this will last long into the future. Globally, the World Bank estimates that Covid-19 could push an additional 124 million people into extreme poverty in 2021 and the World Food Programme has warned that the crisis has likely doubled the number of people experiencing acute hunger.

In response, Concern has done more and worked harder. Despite the challenges of local restrictions and the impact of the pandemic, we have been able to pivot and adapt our programmes to make them Covid secure and respond to ever growing needs.

None of this could have been achieved without our amazing staff who have met the challenges by being more productive and effective than ever. We have pulled together across the globe, enabled by our use of digital interactions and we are excited to sustain our connectedness into the future. Also in 2020, our Trustees passed a resolution that commits us to becoming more diverse and representative at all levels within the organisation, and we are looking forward to working to realise this ambition in 2021.

We adapted activities like our annual Ration Challenge and received a positive response, with thousands of people across the UK signing up to eat the same rations as a Syrian refugee for a week. This year, I took part in the challenge and found that while the calorie count held up, the monotony and lack of choice had a powerful effect. The experience resonated with the stories from Syrian refugee families that I had heard earlier in the year when visiting Lebanon, many of whom have been waiting there for several years and are still not able to return. We need to keep providing support for them to secure improved living conditions, access to education and a means to provide for their families.

These efforts and increasing need are set against a backdrop of cuts to the UK aid budget and an uncertain policy direction on international development spending. Last year, funding from the UK government enabled us to work with communities and governments in places like Sierra Leone, Somalia and Pakistan to provide essential health services to women and children, tackle malnutrition and build resilience to future disasters, including those related to climate change. With others, we are asking that UK aid continues to be a powerful instrument for good, that it benefits the poorest and those affected and displaced by conflict and disaster, and that it builds on previous investments and successes to tackle the global hunger crisis.

Alongside coping with the changes that 2020 brought, the global organisation took time to develop our strategic plan. In early 2021, the Concern (UK) strategy will be completed, setting out our contribution to improving the lives of people living in extreme poverty in the world's poorest and most fragile countries by mobilising resources, people, power holders and partners in the UK.

As our Chair notes in his foreword, our success in public and institutional fundraising in 2020 means we have been able to contribute almost as much as ever to our work with some of the poorest people in the world - those least able to cope with the threats of Covid-19, climate change and conflict. We could not have done it without your support, and for that, we are truly grateful. Thank you.

Danny Harvey
Executive Director

Our overseas work in 2020

In 2020 Concern worked in 23 of the world's poorest and most vulnerable countries to alleviate poverty and hunger.

Afghanistan
Bangladesh
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

You can read some highlights of the work we contributed to around the world on pages 8-21.

The description of this overseas work has been adapted from the Concern Worldwide 2020 Annual Report.

*A person is reached directly when he or she has received supplies, services, treatment or support from Concern, or has participated in training or education activities. A person is reached indirectly when his or her life is enhanced through the impact of Concern's programme on the wider community.

Emergencies

In 2020, we responded to 78 emergencies in 23 countries, reaching 17.9 people, 4.9 million of whom were directly supported.

Many of the countries we work in are increasingly fragile and are extremely challenging to work in with high insecurity meaning aid workers are frequently the targets of violent attacks and/or kidnappings. In addition, access to hard to reach vulnerable communities with urgent humanitarian needs can be challenging due to both lack of infrastructure and the presence of armed groups. In 2020 we made the decision to start operations in Burkina Faso where, along with Yemen and South Sudan, there are sadly many communities living in near famine conditions.

Along with the challenges of insecurity and lack of humanitarian access, Concern has also responded to the Covid-19 crisis in these countries that are susceptible to frequent natural disasters and outbreaks of conflict, jeopardising the homes and livelihoods of already vulnerable people. In the immediate aftermath of an emergency, we provide life-saving support to families and communities and 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.

Several consecutive years of drought in southern **Ethiopia** have led to low levels of food production affecting access to food and disrupted the livelihoods of hundreds of thousands of farmers. By June 2020, 8.5 million people required emergency food assistance. Our emergency nutrition response programmes reached over 253,000 of the most vulnerable people. This included treating over 75,000 cases of moderate or severe acute malnutrition in children and pregnant women at 230 sites and reaching almost 154,000 people with information and education about how to ensure good nutrition and health for babies and young children.

Since the beginning of 2020, the humanitarian situation in the **Democratic Republic of Congo** (DRC) has worsened and armed conflicts and natural disasters continue to provoke massive population movements, mainly in the east of the country. The DRC is now home to the largest population of internally displaced persons (IDPs) in Africa with 5.5 million people displaced. Our mobile Rapid Response Team responded to five displacement crises, providing emergency support to households fleeing conflict or natural disasters and helping them to buy food, access clean water and receive hygiene kits. In total 159,000 recently displaced people were supported by Concern.

We continued to provide urgently needed assistance to almost 160,000 people affected by on-going conflict in northern **Syria**. General food rations were distributed to just under 25,000 individuals in camps, collective centres and informal settlements and food vouchers to around 116,000.

Deteriorating food insecurity due to ongoing conflict and climate change remains a persistent challenge for a large section of the population in **South Sudan.** We

provided life-saving emergency nutrition and health services to acutely malnourished children and women in some of the most affected regions, reaching over 142,000 people. Our 78 nutrition centres provided treatment for malnutrition and sought to prevent it by educating mothers about best practice in feeding their children and keeping them and themselves healthy. We also delivered health services in five hard-to-reach areas in Aweil North and West counties through mobile clinics. Altogether, in excess of 68,000 children and mothers received consultations and/or treatment and more than 90,000 individuals attended nutrition sessions.

Parts of **Pakistan** are extremely vulnerable to the impact of climate change and are frequently impacted by floods, droughts, and heat waves. In an effort to lessen the often catastrophic impact of natural disasters on vulnerable communities, Concern took the lead in a consortium working on a five-year programme 'Building Disaster Resilience in Pakistan' (BDRP). The programme aimed to increase the capacity of communities in nine districts at acute risk of natural disasters to better deal with them through better planning, preparedness, response and resource allocation at the governmental and community levels. During the final year of the programme, Concern reached almost 87,000 programme participants.

Livelihoods

In 2020, we improved the food security and livelihoods of over 580,000 people directly and approximately 3.6 million indirectly.

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

In the Sila region of **Chad** we worked with over 33,500 farmers, pastoralists and vulnerable community members who are severely affected by climate change and often struggle to provide enough food for their families. Our livelihoods programme aims to improve their food security through a range of activities. Last year, over 1,200 households received agricultural and market gardening training and support. Protecting natural resources is recognised as an important element in ensuring food security. We trained 210 young people in natural resource management and more than 1,100 women to build fuel-efficient stoves. As a result, 2,600 trees were planted and almost 1,000 stoves constructed. To help pastoralist households, over 700 livestock breeders were helped to keep their livestock healthy by community animal health workers. We also supported six pastoralist groups in cattle food protection. Six cowpea fields were established and harvested, with the crops being stored to see the cattle through the lean season next year.

The flood-prone Char (river islands) areas of **Bangladesh** are home to some of the poorest and most vulnerable people who have few opportunities to earn enough to support their families. For women, opportunities are even scarcer. To support 13,000 extremely poor women to earn an income, we used an approach based on our graduation model of moving people out of poverty. This included running training sessions on different types of income generating work such as tailoring and dressmaking. In addition, we helped them access the funds needed to start a small business by supporting group savings schemes. Nearly 80% of the project participants were able to get the necessary capital to start their businesses and build their livelihoods.

In Cité Soleil, a marginalised urban area in Port-au-Prince, **Haiti,** vulnerable people are unable to move out of poverty due to a lack of employment opportunities. We supported 1,159 extremely poor households to improve their livelihoods through vocational training, coaching and mentoring, life and business skills training and cash payments to support small business development.

Over 4,295 households in **Burundi** and a further 1,400 in **Rwanda** were supported through our Graduation Programme, which helps extremely poor people to learn a range of skills, gain knowledge and take part in activities that increase their capacity

to earn a living and move out of poverty**.** In both countries, households participating in the programme increased their monthly income as a result of the income generating activities/small businesses they were supported to set up. Another important outcome of the programme is that the participating households are able to improve their nutrition.

Democratic People's Republic of Korea faces a multitude of challenges in the agriculture and food security sector, primarily due to increased demand, a decline in arable land due to limited irrigation facilities, reduction in soil fertility due to harmful practices, and the impact of natural disasters. Our livelihoods and agriculture programmes work to improve the food security and livelihood options of resource-poor communities through the adoption of climate smart agriculture which aims to restore soil fertility and stabilise food production. The programme is being implemented at 26 cooperative farms in eight counties reaching over 50,000 people. We continued to support farmers with various training opportunities around practices to increase rice production and good results have been seen with yields increasing and less seed and labour being used than with traditional agricultural practices.

In the Phalombe and Mangochi districts of **Malawi** Concern works with poor and vulnerable rural households to build their livelihoods and resilience. A key aspect of this work is to identify, train and support lead farmers who then share their learnings with others, thereby increasing the knowledge base of the community and improving food security. Last year, 577 new lead farmers were identified, and trained on climate smart agriculture, bringing the project total up to 1,050 people who, between them, have reached just under 32,000 households.

Health and nutrition

In 2020, our health programmes reached over 1.8 million people directly and 7.3 million indirectly.

The communities we work with around the world 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 increase access to good healthcare, nutrition and water and sanitation services.

In Grand Bassa and Rivercess counties in **Liberia**, lack of dietary diversity together with little knowledge about what constitutes a healthy diet or the means to supply one has led to high rates of under-nutrition, especially amongst mothers and children under five. As part of an integrated programme, we worked with over 4,200 women in mothers' groups to improve their and their children's health and nutrition. This involved helping to establish 2,224 kitchen gardens to grow a variety of crops and conducting 141 cooking demonstrations to teach mothers about different food groups and show them recommended food preparation practices for children aged 6-23 months old.

In **Kenya**, we work both in the informal settlements of Nairobi County and in the remote rural counties of Marsabit, Tana River and Turkana to improve the health and nutrition of children and pregnant and breastfeeding women. In 2020, working in partnership with local and national organisations and authorities our programmes successfully reached over 614,000 people directly. We supported the training and equipping of over 1,500 community health volunteers to improve community level health services and thereby encouraged more people to make use of them. We also supported the roll-out and continuation of the Baby Friendly Community Initiative (BFCI), a programme which teaches mothers about the benefits of exclusive breastfeeding for babies. In order to promote good hygiene practices almost 240,000 people received hygiene promotion messaging through community health volunteers, outreach activities and mass media campaigns.

Sierra Leone suffers from some of the highest maternal, new-born and child mortality and morbidity rates in the world. Concern is part of a consortium of agencies working with the Government of Sierra Leone to address this by strengthening the quality of, expanding access to and building the demand for appropriate health services. Taking the lead in four districts – Western Area Urban and Rural, Tonkolili and Port Loko – we aim to indirectly reach about 1.16 million people, including 563 health workers, over 660,000 women of childbearing age and just under 500,000 children under five years of age. Building the capacity of health workers is key to improving outcomes and, in 2020, almost 2,500 individuals attended at least one Concern-supported health training session. 84 health care workers received regular on-the-job mentoring from our clinical mentors' team, and

we supported health care workers in remote facilities to take part in monthly district meetings to enable the sharing of crucial health data.

The ongoing and deepening crisis in the **Central African Republic** (CAR) continues to severely affect the livelihoods, living conditions and health of about 2.6 million people. Our health work in western CAR seeks to improve both the quality of health and nutrition services and access to them and reaches over 24,000 people. In 2020 we supported 13 health facilities, organising the training of health staff in the assessment and treatment of malnutrition, immunisations and basic emergency obstetrics and neo-natal care. In addition, 13 mobile clinics were organised every two weeks from each facility to carry out health awareness activities and provide health services in remote villages. We provided free health care to more than 13,000 extremely vulnerable people who would otherwise be forced to spend a considerable amount of their household income on health services. To complement the services provided at the clinics, we also supported community health care in 23 communities reaching 15,000 households.

In **South Sudan** over four million people have been displaced by conflict, half of whom have fled to neighbouring countries. The numbers of internally displaced people remains extremely high with little prospect of them being able to return home in the near future. In 2020, over 150,000 conflict-affected and vulnerable people in Unity State and Northern Bahr el Ghazal were reached through our water, sanitation and health programmes. This included providing regular access to safe water and sanitation services to almost 34,000 people living in Bentiu displacement camp. A further 62,000 people living in areas outside the camps were provided with safe water through a number of Concern-managed water treatment plants, bore holes and rainwater harvesting systems. Over 131,000 people were reached with hygiene messaging to promote good health practices.

Education

In 2020, our education programmes directly benefited 177,000 people and 517,000 indirectly.

All children have the right to an education and we believe it provides one of the best routes out of poverty. We integrate our education programmes into both our development and emergency work to give children living in extreme poverty more opportunities in life and to support their overall wellbeing.

Over many years, Concern has built its reputation as a key stakeholder in the education sector in **Somalia**. In 2020, we further strengthened our profile supporting the Ministry of Education, Culture and Higher Education (MoECHE) in the implementation of the national Education Sector Strategic Plan, which aims to ensure equitable access to education for all. A key part of strengthening the education system is developing and supporting Community Education Committees (CEC) who are responsible for school management and encouraging the local community to send their children to school. Concern was chosen by the MoECHE to lead CEC strengthening in schools countrywide, which included standardising the CEC training manual and rolling out training to over 4,600 CEC members in 658 schools.

On a national level, 2020 was an incredibly challenging year for education in **Afghanistan** with a six-month countrywide Covid-19 suspension of classes, inadequate resources for effective home learning, and winter restrictions preventing classes from resuming. Despite these significant restrictions, our programme in Takhar Province which provides quality education services for girls, boys, men and women reached almost 5,500 people. Amongst a number of activities, we established and/or supported 36 community-based education classes and 12 government-run schools providing an education to over 4,000 children. To improve the quality of education we hired 47 qualified teachers and facilitated a 10-day training course on subject upgrading and child-friendly teaching methods. Children are more likely to succeed at school if their parents are also educated and understand the benefits of an education. To that end, 236 students took part in adult literacy classes, and child protection training for parent, teacher and student associations was also conducted.

Syria has suffered from one of the greatest reversals in educational progress ever recorded. Prior to the outbreak of conflict in 2011 almost 100% of children were enrolled in school. In 2019 the Humanitarian Needs Overview noted that 5.9 million children in Syria are in need of education support, 2.1 million girls and boys are out of school and 1.3 million are at risk of dropping out. Our education programme in northern **Syria** aims to give out-of-school and conflict-affected children access to quality primary level education, providing education support in both non-formal education centres and formal schools. This programme directly reached just under 6,000 people

in 2020. Despite the challenges posed by Covid-19, we were still able to expand our programme opening two new non-formal education centres bringing the total to six, rehabilitating seven primary schools and we began our first homework support component in formal schools to help pupil retention.

Conflict and insecurity in **Niger** has had multiple detrimental effects on the education system in affected areas. Many schools have suffered attacks by armed groups, resulting in the destruction of teaching materials and the deterioration of infrastructure and equipment. As a result, many displaced children are at risk of dropping out or not attending school for lack of alternatives. In this context, Concern is implementing emergency education projects in the regions of Diffa and Tillabéry to strengthen educational services and enable affected children access to quality education. In 2020 the programmes benefitted almost 46,000 children and adults with activities that included enrolling children in schools, providing materials such as pens, notebooks, books for children and course materials for teachers, training for teachers and community members, the rehabilitation and equipping of classrooms.

Integrated Programmes

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. In 2020 we reached over 1.2 million people directly through our integrated programmes and approximately 3.6 million indirectly.

In the Aweil West and Aweil North counties of **South Sudan** our integrated programme seeks to improve the health and nutrition of vulnerable women and children through a complementary package of activities and reaches 43,000 people. In 2020 we continued to improve access to and the use of quality health and nutrition services to excluded communities who would otherwise have no healthcare services. We increased the number of nutrition sites from 49 to 53 in 2020, continued to support mobile clinics in six hard-to-reach locations, and facilitated community mobilisation as well as outreach activities for active case finding of children suffering from malnutrition and provision of health and nutrition education. To support households to provide more and better quality food for their families, almost 19,000 people took part in cash for seed activities and were also supported with hand tools and improved staple crop seeds. The programme also supported 50 demonstration plots where farmers could learn and share knowledge about farming techniques, including climate smart agriculture in which almost 800 farmers were trained.

In West Darfur in the **Republic of Sudan,** we worked with just over 53,500 people to help them maintain or improve their wellbeing despite the challenges of weather-related shocks and stresses such as droughts. An integrated package of livelihoods, health and nutrition, and water and sanitation projects has resulted in the hunger gap (the number of months during which the most vulnerable households do not have enough to eat) decreasing from 3.65 at the beginning of the project to 1.8 in 2020. Activities included the distribution of seeds and tools to almost 1,500 farmers, the training of over 1,900 farmers on climate smart agriculture, the renovation of 18 old water points, the drilling of four new ones, and the delivery of 51 hygiene training sessions. In addition, 13 Village Savings and Loans Associations were established and trained, and Village Development Associations in four villages were supported to develop plans to better mitigate against future risks.

Our ‘Building Tomorrow’ integrated emergency programmes provide education and livelihoods support for Syrians under Temporary Protection in four provinces in south east **Turkey** and reached over 13,500 people in 2020. The education element of the programme has been implemented at 30 Public Education Centres (PECs) and 20 Vocational and Technical High schools (TVETs). Since language barriers impede progress, the programme provides Turkish language classes to 12,000 6–13-year-old children at PECs. It also seeks to improve access to formal educational opportunities for school-aged Syrians under temporary protection through outreach, learning-support programmes and the provision of learning and psychosocial support materials.

Niger remains one of the poorest countries in the world, ranking 189th of the 189 countries on the Human Development Index. Concern works with the most vulnerable households and individuals in Tahoua, one of the poorest regions, and last year reached close to 110,000 people through a combination of livelihoods, education, and water, sanitation and health programmes. Agricultural support activities, which included training farmers on improved techniques, significantly increased productivity and contributed to households having a greater quantity of food and a more diverse diet. The average yield of fortified organic millet was 796 kg per hectare on average (compared to 568 kg per hectare in 2019), and the use of irrigation enabled households to diversify their food sources during the off-season. Significant progress was also seen in the maternal and child health component of the programme which showed that 38.5% of children were being exclusively breast fed (which protects against common childhood diseases and diarrhoea)**,** an increase of nearly 10% since last year (29%, 2019), and 15.5% since the project began.

In eastern **Democratic Republic of Congo** we worked with over 140,000 people displaced by the ongoing security crisis in the country to improve their living conditions and their livelihoods. Over the course of the year, 92 water points were rehabilitated giving improved water supplies to 92,000 people. In addition, 832 community health volunteers were trained to promote good hygiene practices and reached over 125,000 people with good results - 93% of people surveyed at the end of the project knew at least three of the five critical moments for hand washing, vital to reducing the spread of disease. Over 15,000 people were helped to rebuild their livelihoods through training and/or cash transfers and another 2,200 were helped to earn an income through cash for work opportunities.

Responding to Covid-19

The Covid-19 pandemic presented an unprecedented challenge for the countries where we work. We focussed on maintaining our existing programmes, raising awareness of the tools used to fight the spread of the infection and supporting the communities most impacted by the crisis.

We reviewed and adjusted all activities in Ethiopia to avoid large gatherings, while also maintaining important food distribution and services to our outpatient therapeutic programmes. We distributed soap and protective equipment for health staff, as well as setting up handwashing stations.

In South Sudan we set up over 1,200 handwashing stations in key locations, provided over 14,134 people with soap and sanitiser, and ensured over 49,000 people had improved access to water as part of our Covid-19 response. We also trained 380 health care workers and 920 community health workers in Covid-19 prevention and response.

In Central African Republic, we worked with 75 health centres to train staff in Covid-19 infection control and response.

In Chad we implemented mass awareness campaigns to prevent and limit the spread of Covid-19 through a number of means, including local radio. We also provided practical assistance to prevent transmission, including strengthening access to protective equipment for health workers; rehabilitating boreholes to increase access to water for 10,000 IDP's; and distributing water, sanitation and hygiene kits to 5,000 vulnerable households.

In Sierra Leone, we introduced a range of activities under our health programmes to help slow the spread of the virus. Many were adapted from our response to the Ebola crisis in 2017. They included engaging with Traditional Healers to help spread important Covid-19 messaging; producing educational materials on infection control; training community health workers on infection control; and supplying protective materials and manufacturing alcohol hand sanitiser in four districts. We also distributed radios and spare batteries to school children so they could access the curriculum designed for use on the radio during school closures.

In Malawi, we introduced handwashing before and after trainings and seed fairs for the farmers we work with and reduced the size of meetings to ensure social distancing.

We installed handwashing stations across our areas of intervention in northern Afghanistan, where our network of community development facilitators conducted hygiene awareness campaigns specifically tailored to Covid-19. We identified substandard water infrastructure, conducted repairs and identified the best locations for handwashing stations for communities. We distributed water tanks, soap,

sanitiser and face masks to schools and reached over 14,000 students with information on how to protect themselves and their communities from Covid-19.

We focused on improving preparedness and response capacity at the government and community level in Pakistan through provision of essential supplies, equipment, disinfectants, and basic PPE, installation of sanitation infrastructure in health facilities and provision of cash grants to extremely poor and vulnerable households. Training sessions took place for front line staff in government health facilities, along with mass awareness campaigns at the community level.

Our work in Iraq focused specifically on supporting preventive measures for over 200,000 people living in camps in northern Iraq. With support from the European Commission's Humanitarian Aid and Civil Protection department (ECHO), we produced Covid-19 Hygiene Kits, distributing bathing soap bars, detergent and sanitary products to 84,500 individuals.

We worked to mitigate the impact of Covid-19 among Lebanon's most vulnerable communities by distributing hygiene kits to refugees and essential information on how to keep safe from the virus. We completed the rehabilitation of two isolation facilities for refugees that were affected by Covid-19 and distributed emergency cash assistance to refugee households that had lost their source of income due to the pandemic.

In Turkey we provided support to vulnerable individuals, which included provision of shelter support, cash for food (in the form of shopping cards), basic household items (mattresses, kitchen items, etc.) and emergency transportation. We also delivered online training sessions to parents, guardians and caregivers of children on measures they could take to prevent the spread of Covid-19. We distributed hygiene kits (comprised of soap, shampoo and anti-bacterial surface cleaners) to approximately 52,600 vulnerable people.

In Syria we provided vouchers to over 150,000 vulnerable people, which enabled them to purchase both food and hygiene products from local vendors. We also distributed almost 20,000 hygiene kits and food baskets to vulnerable people in camps, informal settlements, collective centres and urban areas.

In Haiti we supplied soap and provided money and training for unemployed people to make their own soap to use and sell in Cité Soleil, Haiti's largest slum. This initiative helped vulnerable community members to make an income, and protect themselves against Covid-19.

How we work

Concern (UK) does not implement programmes overseas but supports Concern and its partners to do so. We monitor both the impact of our work and the standards to which we require Concern to adhere.

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. This starts with the partnership between Concern Worldwide and Concern (UK).

Working in collaboration 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 NGOs to jointly deliver programmes. Increasingly Concern partners with other international NGOs in consortia to enable programmes to be delivered at scale. We also work with public bodies, research institutions and private sector companies.

Our local partners felt the impact of Covid-19 to varying degrees, with many affected by travel restrictions and limits on group gatherings. However, partners were by and large able to continue programme implementation, with adaptations, and Concern staff provided oversight and remote monitoring using alternative means such as Skype, Zoom and WhatsApp as well as digital data gathering, photos and videos provided by partners.

In 2020, in many of the countries we work in, programmes were partially or fully implemented through local partners. Partnerships were evident across all the sectors in which we work, and grants to partners represented over 10% of Concern's total charitable expenditure. In 2020, Concern provided €18.9m million in grants to 191 partners.

Concern remains committed to working strategically in partnership with other international actors, such as the United Nations, international NGOs and global platforms, where we can have a greater impact. These include membership of the Scaling Up Nutrition movement, playing 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 and working with organisations like Sonke Gender Justice to address gender inequality.

In the UK, we leverage our global experience and organisation focus on extreme poverty to achieve greater change by working with others. We are an active member of the Disasters Emergency Committee (DEC), the Start Network and the International Coalition for Advocacy on Nutrition (ICAN) as well as belonging to the

Campaign to Defend Aid and Development. We currently chair the Coalition of Aid and Development Agencies in Northern Ireland (CADA) and work with others through (the UK network for organisations working in international development). We co-chair the Resilience working group and the Commercial Contracts working group and we are a member of steering committee of the WASH group. We also partner with Act for Peace in running the annual Ration Challenge, raising awareness and funds to support refugees.

In the academic arena, we collaborate closely with 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, the 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 eight European non-governmental organisations with a presence in 85 countries, we continued to work in collaboration with our fellow members at programme and policy levels.

How we measure success and learn from our programmes

The global Covid-19 pandemic brought huge challenges to Concern's monitoring and accountability systems which rely on systematic communication with our programme participants on the results of our programmes and what could be improved to have greater impact on extreme poverty in the communities where we work.

Our monitoring plans were quickly adapted at the beginning of the pandemic, adopting a 'Do No Harm' approach, to ensure our teams would not contribute to the spread of the virus where we work. This meant switching to remote monitoring where necessary. Global guidance was developed for phone-based data collection, using alternative sources of information (including from partners, government and key informants within communities) and on Covid-19 prevention measures where face-to-face interactions were essential. Online webinars were held between global advisors and overseas staff to ensure widespread understanding and to ensure adherence to measures put in place.

The strengths of Concern's digital data gathering system came to the fore early in the pandemic when we were quickly able to collate all recent data on handwashing, access to soap, access to water and general knowledge of hygiene across all Concern countries into interactive dashboards. Quick access to this key information reduced the need for additional data collection and allowed us to rapidly identify communities who were particularly vulnerable to Covid-19 and focus our interventions in those areas. This was a key step in a fast and effective response.

Concern's access to vulnerable communities throughout the world meant that we were well placed to contribute to research on the impact Covid-19 is having in these parts of the world. We joined with our partner organisations in Alliance2015 to collect data

from over 16,000 people in 25 countries on the impacts of Covid-19 on general health and well-being, livelihoods, education and dynamics at household and community level. Concern collected data in six countries - Malawi, Bangladesh, Haiti, Kenya, DRC and Ethiopia - and the results are shaping our responses across all sectors to mitigate against the impacts of Covid-19. In addition, being part of this research has given our teams in Afghanistan, Burkina Faso, Burundi, Liberia, Niger, Pakistan, Somalia and Syria access to key information, without having to do primary data collection. This cross-organisation collaboration is a hugely efficient way to ensure quality programming across all agencies in Alliance2015.

Concern has remained committed to quality programming throughout the pandemic, and part of our adherence to quality means ensuring independent evaluations are done at the end of every programme. Concern completed 17 evaluations during 2020, and contributed to an additional three evaluations completed by partner agencies. Of these, 25% were conducted remotely, making great use of communication technology to ensure a high quality evaluation without risking the spread of Covid-19. A further 19 final evaluations were postponed until 2021 to align with extensions in programme funding due to Covid-19.

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;
- Supporting quality criteria;
- Key actions to be undertaken in order to fulfil the commitments; and
- Organisational responsibilities to support consistent and systematic implementation throughout the organisation.

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

In late 2017, Concern was the first Irish agency to gain certification re 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 carried out 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

Concern is committed 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. The behaviour that 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.

In 2020, we further strengthened our organisational capacity and commitment to deliver safe programmes by creating a dedicated Protection and Safeguarding Unit and appointing a Director of Protection and Safeguarding. The Unit plays a critical role by providing strategic leadership for all protection and safeguarding activities and ensuring that an effective safeguarding culture is maintained across the organisation. We also appointed an Investigations Manager to build the organisation's capacity to investigate and manage all incidents that arise.

The Covid-19 pandemic exacerbated vulnerabilities and increased exposure to protection and safeguarding risks. This required us to review, adapt and strengthen our safeguarding actions to protect people we aim to assist as well as our own staff. As a result, we have worked to identify potential risks and to develop guidance on assessing and mitigating risks arising directly or indirectly because of Covid-19.

In 2020, we began developing a new organisational protection and safeguarding strategy to guide our work.

We are committed to taking all reports of safeguarding incidents seriously and to responding appropriately to allegations of breaches of the Concern Code of Conduct. All incoming safeguarding reports are screened to ensure that everyone involved in the incident is appropriately protected. Established investigation guidelines are followed and where allegations are substantiated, disciplinary action is taken.

In the UK, regular safeguarding training is provided to staff and trustees, focal points are appointed and active and management of safeguarding is regularly reviewed.

During 2020, our investigations team received a total of 24 new safeguarding referrals. Six were carried forward from last year giving a total caseload for 2020 of 30. Four of these related to incidents that were external and unrelated to Concern i.e. where we were asked to assist in relation to incidents in the communities in which we work (and in each case the local Concern team sought to provide appropriate advice and support).

26 cases directly related to Concern staff or programmes and resulted in investigations – all of which were completed by year-end.

They comprised:

↘ Three cases related to child labour – specifically children aged 12-17 years old undertaking cash for work activities (intended for their adult relatives or guardians). In each case the time worked was limited (1-4 days), and the corrective action taken centred on tightening processes and monitoring activities to prevent recurrences.

↘ One related to the use of corporal punishment (slapping) in schools being part-funded by the organisation. This was investigated and dealt with in accordance with the procedures of the relevant ministries of education.

↘ The remaining 22 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	3	-	5
Sexual harassment	4	4	5	13
Sexual abuse	2	2	-	4
Total	**8**	**9**	**5**	**22**

* Not taken forward at the request of the person who experienced the incident in four cases and in the fifth case the complainant ceased communications.

Substantiated complaints resulted in disciplinary action ranging from written warning to termination. 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);

Income and expenditure

Income

Total income: £34.5m

Income from fundraising activities: £9.7m (28.1%)

Grants from governments and co-funders: £24.7m (71.6%)

Other income: £0.1m (0.3%)

Expenditure

Total expenditure: £ 33.7m

Overseas programmes: £28.8m (85.5%)

Fundraising: £3.9m (11.5%)

Policy, advocacy and campaigning: £0.9m (2.7%)

Governance: £0.1m (0.3%)

Legal and administrative information

Trustees of the charity – Concern (UK)

The following were members of the Board of Trustees (and also Directors of Concern (UK) for company law purposes) at the date on which the financial statements were approved:

Zamila Bunglawala
John Dunford
Dr Diane Chilangwa Farmer
Linda Horgan
Jemima Jewell
Tony McCusker
Rob McGrigor (Chair of Audit and Finance Committee and Honorary Treasurer)
George Milne (Chair of Fundraising Committee)
Bernadette Sexton* (Vice-Chair) (elected as Vice-Chair on 21 May 2020)
Nicola Stones
Rosalyn Tamming*
Peggy Walters
Donald Workman* (Chair)

*Also members of the Board of Concern Worldwide

James Shaw-Hamilton resigned as Trustee of the organisation on 16 May 2020
Michael Kenny resigned as Trustee of the organisation on 17 June 2020

Sub-committees of the Board

Audit and Finance Committee

Dr Diane Chilangwa Farmer
Tony McCusker
Rob McGrigor (Chair and Honorary Treasurer)
Bernadette Sexton
Donald Workman

James Shaw-Hamilton served on the Audit and Finance Committee prior to his resignation as a Trustee of the organisation on 16 May 2020.

Fundraising Committee

Jemima Jewell
Tony McCusker
George Milne (Chair)
Nicola Stones
Peggy Walters

Donald Workman

Company Secretary

Rosaleen Walsh

Registered office

Unit 13 and 14 Calico House, Clove Hitch Quay, Plantation Wharf, London, SW11 3TN

Trustees of the charity – Concern (Northern Ireland)

The following were members of the Board of Trustees (and also Directors of Concern (Northern Ireland) for company law purposes) at the date on which the Concern (Northern Ireland) financial statements were approved:

Tony McCusker* (Chair)
Wes Moody
Anne O'Dwyer

*Also a member of the Board of Concern (UK)

Company Secretary

Alison Bartholomew

Registered office

47 Frederick Street, Belfast, BT1 2LW

Executive Team of Concern (UK)

Danny Harvey – Executive Director
Peter Anderson – Northern Ireland Director
Deborah Underdown – Director of Communications
Peter Reynolds – Director of Fundraising
Bob Ruxton – Director of International Support
Anushree Rao – Director of Policy and Campaigns
Basia Wosiek– Director of Finance and Operations

Auditor

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

Bankers

Barclays Bank plc, 1 Churchill Place,
London, E14 5HP

Bank of Ireland, Belfast City Branch,
Belfast, BT1 2BA

The Royal Bank of Scotland, Glasgow City Branch,
10 Gordon Street, Glasgow, G1 3PL

Solicitor

Withers LLP, 16 Old Bailey, London, EC2M 7E

Trustees' Report
(Incorporating a Strategic Report and Directors' Report)

The Trustees (who are also Directors of Concern Worldwide (UK) 'Concern (UK)' for company law purposes) have pleasure in submitting their annual report and audited financial statements of the company for the year ended 31 December 2020.

1. Structure, governance and management

1.1 Legal status

Concern Worldwide (UK) ('Concern (UK)') is a company limited by guarantee, registered in England, not having a share capital, incorporated under the Companies Act 2006 (registered number 04323646). The company is registered as a charity with the Charity Commission for England and Wales (Charity Number 1092236) and with the Office of the Scottish Charity Regulator (Charity Number SC038107).

1.2 Organisation and related organisations

Concern Worldwide (Northern Ireland) ('Concern (NI)') is a company limited by guarantee registered in Northern Ireland (company number NI019332) and pending registration as a registered Charity with the Charity Commission for Northern Ireland. Concern (UK) is the sole member of Concern (NI). Concern (UK) provides oversight, administrative and other services to Concern (NI) to support it in those retail activities.

1.3 Board of Trustees

As indicated above, Concern (UK) is a limited company and all of the Trustees are also full Directors of Concern (UK) for company law purposes.

Trustees, all of whom are non-executive, are drawn from diverse backgrounds in business and professional life and bring a broad range of experience and skills to Board deliberations. The Trustees are appointed in accordance with the provisions of the Articles of Association for Concern (UK). All new Trustees receive a full induction so that they can familiarise themselves with their statutory responsibilities, their role as Board members, the governance framework within Concern (UK), Concern (UK)'s work, and the risk environment. Ongoing training is arranged as and when a need is identified.

There are clear distinctions between the role of the Board and the executive management team to which day-to-day management is delegated. The principle that 'management proposes,' 'Board decides,' 'management implements,' 'Board monitors,' forms the basis of the Board and executive management team interaction. Matters such as policy, strategic planning and budgets are prepared by the executive management team for consideration and approval by the Trustees. The members of the Board cannot, under the governance regulations of the charity, receive

remuneration for services to Concern (UK) and may only be reimbursed for incidental expenses claimed.

The Board meets at least four times a year. It has appointed an Audit and Finance Committee, which is made up of the Honorary Treasurer and comprises at least four members who are generally knowledgeable in financial and auditing matters. The Audit and Finance Committee operates under specific terms of reference, which include responsibility for the monitoring of the organisation's finances, financial systems and policies, review of internal controls including the audit, risk and compliance management systems. The Fundraising Committee is chaired by a Trustee with specialised fundraising experience. This committee operates under specific terms of reference which includes responsibility for fundraising strategy and oversight, fundraising standards and reputation, fundraising policy and openness and accountability. The Chair of the Board is an ex-officio member of both committees.

There were five Board meetings during 2020.

Board attendance was as follows:

Name	**Meetings**
Zamila Bunglawala	3/5
Dr Diane Chilangwa Farmer	5/5
John Dunford	5/5
Jemima Jewell	5/5
Linda Horgan	5/5
Michael Kenny	3/3
Tony McCusker	5/5
Rob McGrigor	5/5
George Milne	5/5
Bernadette Sexton	5/5
Nicola Stones	4/5
James Shaw-Hamilton	1/2
Rosalyn Tamming	5/5
Peggy Walters	5/5
Donald Workman	5/5

1.4 Charity Governance Code

The Board of Trustees has adopted the Charity Governance Code for larger charities and is committed to embracing best practice in all areas of governance, including guidance from the Charity Commission and sector. Recommendations for improvements from a positive assessment against the code in 2018 are largely followed-up. A self-assessment of Board Effectiveness was conducted in 2020 and showed improvement overall. Following the assessment, there will be enhanced

engagement of the Trustees role in strategy development and the diversity commitments made by the Board in 2020 will be taken up to form an integral part of Board effectiveness. An external review of Board effectiveness will be conducted in 2021 against the revised Charity Governance Code.

1.5 Fundraising compliance

We comply with all relevant laws and regulations including the Charities Act 2011, the Charities (Protection and Social Investment) Act 2016, the General Data Protection Regulation (GDPR) 2018, Data Protection Act 2018 and the Privacy and Electronic Communications Regulation 2003. We also comply with the regulatory standards for fundraising, including guidance published by the Charity Commission. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise, compliance with the Fundraising Preference Service and adherence to the Code of Fundraising Practice. Concern (UK) is also an organisational member of the Chartered Institute of Fundraising. In 2020 we were careful to ensure that we complied with guidance released by the Fundraising Regulator and Chartered Institute of Fundraising on how to respond to the Coronavirus pandemic.

Fundraising from the public is vital in making our work possible and we are committed to being fully accountable to our donors for the way we fundraise and how we make use of donations. Our fundraising programme includes encouraging donations and gifts in wills, fundraising events, applying for funding from charitable trusts and foundations and by the sale of donated goods through our shops. We are also fortunate to be supported by a number of local groups that fundraise on our behalf. Most of these activities are carried out by our own internal team. However, in 2020, we also engaged six professional fundraising service providers to attract new donors on our behalf or to ask for further support. We have written contracts with each of these service providers, which set out the standards of behaviour that we expect of when they fundraise on our behalf. We ensure that these service providers also comply with the Fundraising Regulator Code of Practice, so that we protect our supporters and the reputation of our charity.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We have a formal complaints procedure and complaints are monitored by our Supporter Care Management Team, which includes three members of our Senior Management Team. Our Board of Trustees' Fundraising Sub-committee monitors complaint levels every six months. In 2020, we received a total of 55 complaints about our fundraising and supporter care, an increase of 10 from 2019, 17 of these were as a result of a technical issue with our website. We responded to all complaints in line with our complaints policy.

We share our Vulnerable Donor's Policy on our website and provide training on how to recognise vulnerable donors to members of staff who are in regular contact with the public. We have also signed up to the Fundraising Preference Service to enable individuals to opt out of receiving fundraising communications from us, we actioned 10 requests from this service in 2020.

2. Identity, vision and mission

Our identity – who we are

Concern (UK) 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

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 external support.

3. Public Benefit Statement

Concern (UK) works for the public benefit through its humanitarian and development work and through advocating for the rights of the very poorest people, specifically in the areas of hunger, resilience, emergencies and aid effectiveness. In contributing all surplus funds raised to Concern Worldwide, subject to it meeting required standards, Concern (UK) fulfils its charitable duties through a focus on the following core organisational programmes:

Livelihoods – to assist poor households to achieve adequate and sustainable access to, and control of, resources so as to achieve their livelihood rights without undermining their natural resource base.

Health – to contribute to the achievement of health and nutrition security of the poor within the context of the Sustainable Development Goals.

Basic education – to strengthen formal education provision among the poorer sections of society by addressing the obstacles that hinder access to, and successful completion of, formal primary education.

Emergency response and preparedness –to respond to emergencies in a timely manner appropriate to the context and improve the resilience of the communities to ensure that they are better prepared for disasters, reducing the severity of impact and allowing communities to recover faster.

Integrated programmes - to improve the lives of the extremely poor by addressing their needs in a holistic way that focuses on the inter-related barriers to their development.

Concern is committed to the participation of extremely poor people in decision-making and is morally accountable to its beneficiaries. To that end, the organisation has adopted and has been independently certified as adhering to the Core Humanitarian Standard on Quality and Accountability (CHS) which sets out nine commitments that organisations and individuals involved in humanitarian response can use to improve the quality and effectiveness of the assistance they provide. Concern works with partners at different levels including community organisations, local government institutions, national level institutions, and international agencies. In responding to emergencies, we are also guided by international codes of conduct and practice, including the Code of Conduct of the International Red Cross and Red Crescent Movement and Non-Governmental Organisations in Disaster Relief.

The Trustees have complied with their duty to note and pay due regard to public benefit guidance published by the Charities Commission.

4. Strategic report

To achieve its mission and fulfil its charitable purpose, Concern (UK) supports the overseas programmes of Concern Worldwide.

It does not implement its own overseas programmes, but seeks to address the root causes of poverty directly through its own advocacy work. In 2016, the Trustees approved Concern (UK)'s 2016 - 2020 strategic plan, 'Tackling hunger, crises and extreme poverty in the toughest parts of the world'. The plan sets out five specific goals developed to capture the contribution Concern (UK) aspires to make towards Concern Worldwide programmes and the global strategic plan. Below, we set out our strategic goals and our progress in 2020 towards delivering them.

Strategic Goal 1: Greater impact on long term poverty and humanitarian response

Concern (UK) will continue to support our long term development work by deepening our relationship and understanding of UK funders with an aim of securing £35m per annum by 2020. We seek to become established as an expert practitioner on community resilience.

We will continue to support our humanitarian response work through funding, technical support and raising the profile of humanitarian needs. We will engage actively with the Disasters Emergency Committee (DEC) and the Start Network and will also aim to increase our visibility and influence in the UK humanitarian sector.

By the end of 2020 we met our 2-year targets for funds raised from UK institutional donors, enabling Concern to make a positive impact on the lives of people living in poverty and affected by crises. What follows are some specific examples of how we did this.

Responding to Covid-19

Covid-19 presented an exceptional challenge to every community we work with. Just as in the UK, our own staff and our local partner organisations' staff were confined to home for long periods of time. However, they found ways to continue delivering Concern's vital work, all the while ensuring every staff member stayed safe and put nobody at risk.

In our Foreign, Commonwealth and Development Office (FCDO) funded Girls Education programmes in Sierra Leone, Kenya and Ethiopia it was vital to prevent girls from dropping out of school, even though the facilities themselves were closed. Internet-based teaching was rarely possible, so we adapted learning materials, delivered lessons by radio, and stayed in contact with the girls to ensure their return when schools reopened.

We reorganised our Essential Health for the Disadvantaged programme in Bangladesh to respond directly to the crisis. In coordination with the government, Concern expanded into more parts of the country, carried out testing at scale, and pioneered remote patient consultations using video booths. Our goal throughout was to ensure that the most disadvantaged people, including those with disabilities, were included in the response.

We were disappointed in the unsuccessful outcome of applications to the UK government, which could have brought in £11m for countries from Syria to Kenya, Niger and elsewhere. However, the FCDO did select us for a six-month emergency response in Somalia, and the Start Fund enabled us to mount a very early response in Sierra Leone. We participated fully in the Disasters Emergency Committee (DEC) Coronavirus appeal and, as a result, are now putting in place water and hygiene measures in Afghanistan which give communities the tools they need to prevent the spread of the virus.

Humanitarian needs beyond the pandemic

Covid-19 was not the only crisis to hit communities in 2020. Using the Start Fund we responded to Cyclone Amphan in Bangladesh, floods in both Shabelle, Somalia and in Freetown, Sierra Leone. We also completed two emergency programmes in Bangladesh, supporting communities in the north to recover from the devastation of the previous year's monsoon; and working with Rohingya refugees to develop their livelihoods, recognising that a return to Myanmar is a long way off. In the DRC, the FCDO opted to fund Concern (as part of a consortium) for a second year, to respond with speed to the cyclical emergencies that flare up there, including when communities are displaced by conflict.

UK Aid restructured

DFID (historically Concern's biggest single donor in the UK) was merged with the Foreign and Commonwealth Office into the new Foreign Commonwealth and

Development Office (FCDO). With aid cuts in 2020, related to a drop in GNI and substantially more reductions expected in 2021 alongside a re-working of official priorities, we will inevitably be affected. Important programmes designed to support people living in extreme poverty, which Concern would have wanted to be part of, have failed to materialise. If the most vulnerable countries cease to be priorities for the UK, that will affect our reach and impact. Nevertheless, new FCDO programmes did launch during the year, and we were especially pleased in September to get a maternal and child health project off the ground in the Central African Republic.

Goal 2: Influence the policy and practice of UK-based policy makers, donors and key international development and humanitarian actors.

Concern (UK) will continue to use evidence gathered from its experience to influence key policy makers in the UK, in the countries where we work, as well as at an international level, particularly in relation to nutrition, resilience to malnutrition and food insecurity.

We will develop our advocacy approach and voice with regard to humanitarian issues, focusing on neglected crises and conflict. We will also seek to engage the public with our work and to take supportive action.

The government's proposed aid cuts, the continued delay to the Integrated Review of security, defence, diplomacy and development and the creation of the FCDO all contributed to a turbulent political environment. Equally, the impact of coronavirus on our global influencing work was significant, with key summits postponed, notably Nutrition for Growth and the UN Climate Conference. Against this backdrop, we invested time to ensure our engagements were likely to leverage the most change and have made some significant progress.

Hunger

The Nutrition for Growth Summit, due to be held in December 2020, was delayed until December 2021. This required a recalibration of our nutrition work and extended deadlines into 2021.

We have worked closely and collaboratively with the International Coalition for Advocacy on Nutrition UK. This has included developing a policy briefing and advocacy asks in light of coronavirus and government aid cuts. Equally, we have been able to engage directly with the FCDO's Minister for Nutrition, Wendy Morton, and key FCDO officials working on nutrition. We have also built momentum with the All Party Parliamentary Group on Nutrition for Growth which culminated in a parliamentary debate during which our asks were debated and put to the Minister directly.

Our expertise on nutrition has been recognised across the sector, including being asked by Bond, the umbrella body for the international development sector, to lead the development of the nutrition and food security asks for the UK's presidency of the G7.

We have also been able to begin building a relationship with the government's new Special Envoy for Famine Prevention and Humanitarian Affairs, to further raise our concerns around the intersections between conflict and hunger, the importance of preventative action and an effective humanitarian response. We have worked with others, including across our offices in Ireland, the UK and the US towards effective implementation of UN Security Resolution 2417 on conflict-induced food insecurity.

Resilience

Our climate resilience influencing work was disrupted in 2020 as the UN climate negotiations, which the UK was hosting, were postponed until November 2021, lengthening and slowing processes. Therefore, we have sought to make strategic choices about how best to influence – for instance adopting a co-chair role on the Bond Resilience Learning Group which engages directly with FCDO officials.

We also published a new report, 'At What Cost?' as part of our work with the Zurich Flood Resilience Alliance, which examined how little climate adaptation finance was being generated, and where it was being directed. It concluded that there was not nearly enough to meet the need, nor was it reaching those countries and communities who needed it most. These findings enabled us to engage in several influential climate spaces, including the Race to Zero climate dialogues where a colleague from Concern in Bangladesh was able to share the platform with Anne Marie-Trevelyan MP – the UK's climate adaptation champion.

Campaigns and parliamentary presence

Our 'Can't Stomach Hunger' campaign has been a considerable focus of our work over the last year. It had to pivot around the coronavirus response and adapt to the Nutrition for Growth conference being delayed by a year.

Results are encouraging, with over 16,000 new campaign supporters recruited, over 30% completing a follow-up action and 1.4% also supporting us through a single cash donation. Planned activity over the course of the year, especially the petition calling on the government to prioritise nutrition in its funding decisions, has led to greater visibility and public support for our work to back up our traditional advocacy engagement.

In the parliamentary space, we have also raised key issues through targeted engagement with inquiries led by the International Development Select Committee, including on the secondary impacts of coronavirus. Equally, the All Party

Parliamentary Group on the Global Goals highlighted our analysis and advocacy calls, leading the chapter devoted to nutrition.

Goal 3: Grow the engagement, loyalty and value of our supporters and funders

The fundraising environment in the UK is currently undergoing significant change. Concern (UK) will embrace and respond to this change in order to maximise net income and return on investment from fundraising and will review our objectives annually to this end.

During a year of unprecedented challenges, we were humbled by the generosity and loyalty of our supporters, who contributed donations of more than £9.4 million in 2020. This increase of 13% compared to the previous year was achieved despite the disruption caused by the pandemic to some of our fundraising activities, including the closure of our shops and the cancellation of many fundraising events. The need for support amongst the world's poorest communities has increased dramatically, as the pandemic has caused levels of extreme poverty and hunger to grow. Our donors' generosity will help us reach more of the world's poorest people and we thank every individual and organisation who supported this work.

Coronavirus Emergency Appeal

As the upheaval caused by the pandemic at home and abroad became evident, our supporters responded generously to the threat faced by the world's poorest communities. We launched our Coronavirus Emergency Appeal in March and renewed our call for support as a member of the Disaster Emergency Committee (DEC) in July. In total our supporters and funders contributed £508,000 to these emergency appeals and gave an additional £767,000 in response to other appeals during the year.

The Ration Challenge

Charity fundraising events were hugely impacted by the pandemic with many events cancelled. The Ration Challenge was postponed from June to September. The challenge involves participants committing to eat the equivalent of refugee rations for seven days and raising sponsorship from family and friends for taking part. The campaign raised awareness of the impact of coronavirus on refugee communities with a particular focus on refugees displaced by the conflict in Syria. The challenge was very successful in its second year in the UK. Almost 4,500 participants took part, raising over £1.8 million - an amazing increase of over 80% on the previous year.

Regular monthly gifts

We remain enormously grateful to more than 22,000 committed donors who support Concern (UK) with a regular monthly gift. This provides predictable income that allows us to plan our programmes into the future. Unfortunately the pandemic disrupted our new donor recruitment activities, for example by preventing our team of

street fundraisers from working for much of the year. We acted quickly to adapt our plans, increasing our digital fundraising programmes and launching a new television advert. The response was extremely positive and we continued our television advertising for the remainder of 2020 and into 2021.

Bequests

Legacies are another source of long-term support which play an important role in sustaining our programmes into the future and we are grateful to every single supporter who remembers Concern in this way. Once again in 2020, our supporters continued to remember Concern (UK) with generous bequests in their wills, contributing over £786,000 to our work.

Community fundraising

Our community fundraising was significantly curtailed in 2020 with our support groups, schools and event fundraising severely impacted by the pandemic. The London Marathon and many other charity fundraising events, including sponsored walks organised by our support groups, our street and door-to-door collections, and the Concern 24-hour FAST were all cancelled or significantly reduced in scale. However, many of our community supporters adapted their fundraising to the restrictions by completing ‘at-home’ fundraising events including running half-marathons in their gardens, trampoline challenges, head shaves, beard dyeing and stair climbs. We are extremely grateful for the creativity and dedication of all our support groups, community fundraisers and schools who helped raise a fantastic £124,000 despite all the challenges that 2020 brought their way.

Retail

Our shops were impacted by the closure of non-essential retail during two periods of lockdown and were closed for a total of 16 weeks in 2020. After the first lockdown, our shops re-opened with all the required measures in place to ensure the safety of our staff, volunteers, stock donors and customers and all donated stock was processed in line with the Charity Retail Association guidance. Prior to the pandemic we were planning to expand our charity shop network. We opened our sixth shop in Northern Ireland and despite the restrictions and challenges of retail in 2020, it is performing well. With the shop closures, our total income was £317,000. Government grant income, rent waivers and furlough have offset some loss to income. We are also thankful to a number of our landlords who waived and reduced rent during the year.

Thank you to all our supporters who donated stock, and to our volunteers without whom we would not be able to operate as successfully as we did in 2020.

Philanthropists

We are fortunate to benefit from the support of several highly committed and generous philanthropists. The pandemic inevitably disrupted the level of contact that we had with some supporters, but we were grateful that despite this, many of them were able to maintain or even increase their support.

Our Philanthropic Circle reached the third and final year of support for the Graduation Programme in Burundi. Over three years, members and associates contributed £230,000 to the project, more than 50% above the original target of £150,000. The second phase of the Concern Philanthropic Circle was launched in November 2020 and will support the Graduation Programme in the DRC. It has 10 members and 16 associate members, with ongoing recruitment planned in 2021. Overall, philanthropic giving contributed £478,000 to our work.

Charitable trusts and foundations

Concern (UK) is grateful for the support of our trust and foundation partners, many of whom have supported our programmes for many years and who contributed an amazing £984,000 in 2020. We were especially appreciative of the flexibility and commitment they showed when our programmes had to be adjusted in response to the pandemic. We were very pleased to continue our partnerships with highly valued supporters such as the Whole Planet Foundation, the Vitol Foundation, the Klaus and Gertrud Conrad Foundation and the Milton Damerel Trust. We are also extremely grateful to those partners who made additional emergency grants in support of our coronavirus response, including the innocent foundation.

Goal 4: Raise awareness, build brand and increase visibility

Concern (UK) will improve the impact and effectiveness of our communications, producing strong, consistent messaging that will build interest around issues of hunger and nutrition, and humanitarian crises, to gain active support. We will continue to strengthen our brand so that we are recognised by our target audiences as a credible and influential INGO (international non-governmental organisation) for our work around these issues.

Concern (UK) will work towards digital transformation enabling the organisation to make the best use of the digital medium to raise brand awareness, deepen engagement and increase income with our online audiences.

Raising awareness of key issues

We raised awareness of the risk and impact the pandemic posed for people living in extreme poverty through regular creation of content across our own channels, amplifying the collective work of the DEC and working with the media to provide insight from our countries of operation.

The Ration Challenge gave us the opportunity to highlight the issues facing refugees. Our approach involved working with fundraisers to reach out to their local media as well as working in partnership with social media influencers. We secured more media coverage and our influencers reached more people than in the previous year, ensuring that we are increasing public awareness of the challenge.

When the UK aid budget came under threat we worked with our peers and raised our concerns about the impact potential cuts will have for people living in extreme poverty. We used our social media channels and provided commentary to journalists covering the story to achieve this.

Digital development

In 2020 we continued to improve the user experience of our website.

In 2020 the total number of new users to concern.org.uk increased by 72% and the number of new users to our alternative gifts website increased by 81%. In addition, our social channels grew by 7%.

Public engagement events

The closure of schools in Northern Ireland because of Covid-19 led to the cancellation of our post-primary school debates programme in March. Schools that had made it through to the quarter finals were invited to take part in an online award ceremony later in the year to honour their achievements. We launched an adapted virtual league phase of the 2020-2021 programme in September with eight Northern Ireland schools taking part.

As Chair of the Public Engagement Group for the Coalition of Aid and Development Agencies in Northern Ireland, we launched the One World Festival in October with an online programme of diverse global events. We assisted with the Festival's flagship event on climate change, in partnership with Ulster University. As part of the Festival we organised an online event on gender equality, Women Change-makers, with keynote speaker Emeritus Professor in Transitional Justice, Monica McWilliams. We also hosted a series of online Global Storytime events with well-known personalities reading extracts from Concern’s children’s book, “Someone Like Me”.

Goal 5: Resource and build an organisation capable of delivering the UK strategy

Concern (UK) will continue to attract and retain high quality staff and volunteers, offering a working environment that enables staff to develop. We will continue to deliver strong financial management and will conduct a review of Concern (UK)’s regulatory compliance and organisational management of policy, accountability and transparency and implement any improvements required. We will also engage in the organisational review of governance.

As it was for many, 2020 was an exceptionally challenging year for our UK staff who moved to remote working from mid-March. In order to make the transition as easy and seamless as possible, our focus was to create a positive and flexible working environment and encourage a good work–life balance. We provided mental health training and offered wellbeing days so that staff were able to take a day off in addition to their normal annual leave. For those who needed access to our offices, we provided a safe workplace with protocols in place to ensure essential tasks and necessary maintenance could take place.

We are very grateful to our staff for their commitment, positive attitude and outstanding performance in such difficult times.

Our updated diversity and inclusion statement sets out the organisational culture that we want to nurture. In 2020 we also started a salary benchmarking exercise and continued to develop our employer brand across our digital channels to better demonstrate the benefits and value of working at Concern (UK).

Financial management continues to be sound with budgets and management accounts produced in a timely and accurate manner and therefore supporting well informed decision making. We also remain focused on maintaining strong internal procedures to protect the organisation and its resources against possible risks.

4.2 Financial Review

The financial outcome for 2020 is set out in the Statement of Financial Activities on page 61.

Our final position for the year shows a net surplus of just under £0.8 million, increasing total reserves to £3.4 million (in line with our reserves policy). Total income for 2020 was £34.5 million and we remain incredibly grateful to all of our supporters and donors, large or small, who allowed us to continue to change the lives of people living in extreme poverty. A more detailed commentary on the financial results reflected in the 2020 Annual Report is set out below.

Income

Concern (UK) raised a total of £34.5 million in 2020, which represents a 26% year-on-year increase from 2019 and this is discussed under the various income streams below. We continue to have a diversified income base that provides stability for the organisation in a challenging economic environment.

<u>Income from donations and legacies</u>

Income from donations and legacies comprises donations from individual and corporate donors, community groups, trusts and foundations and the Disasters Emergency Committee. We received £9.4 million in donations and legacies in 2020, an increase of £0.9 million from the amount received in 2019.

In the year, income from individuals of £4.7 million increased by £0.1 million (2019: £4.6m) and income from corporates, major donors and trusts of £1.5 million increased by £0.2 million (2019: £1.3m). The generous response to Covid-19 emergency appeals in 2020 allowed us to deliver lifesaving support across our countries of operation. We are grateful to our dedicated supporters who respond swiftly and generously when an urgent need is presented. During the year we continued to engage with the compassionate UK public, developing important relationships with key donors and were able to secure vital funds to enable us to deliver our charitable objectives in 2020 and beyond.

In 2020, we received £0.4 million from the Disasters Emergency Committee (DEC) in response to Covid-19 in Afghanistan. In comparison, in 2019 we received income of £0.8 million in response to Cyclone Idai to deliver lifesaving support in Malawi.

Our community fundraising income in 2020 has increased by 67% to £2.0 million (2019: £1.2m) due to a successful Ration Challenge in support of refugees and other vulnerable communities around the world.

An analysis of voluntary income by source is in note 2(a) to the accounts.

Income from governments and other co-funders:

Concern (UK) received a total of £24.7 million (2019: £18.6 m) from governments and other institutional donors, an increase of 33% from the previous year.

The FCDO remained the single largest donor in 2020, contributing £24.5 million (2019: £17.9 m) which amounts to 99% of total co-funding income, with grants for projects in 10 (2019:11) of the countries in which Concern works.

An analysis of grant income by donor is shown in note 2(b) to the accounts.

A key distinction in the charity sector is made between unrestricted income, which may be used by Concern for its general purposes to fulfil its charitable objectives, and restricted income which must be used only for the purpose specified by the donor. Restricted income goes towards financing particular programmes, or elements of our humanitarian responses, as 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

We also use unrestricted income to finance our policy and campaigns work and to meet essential running costs.

Trading and other income:

We raised £0.3 million in income from our charity retail stores in 2020 (2019: £0.3m). Due to Covid-19 the year was very challenging for our shops and we are very grateful to our dedicated team of shop volunteers and employed staff for their continued commitment and support of our retail function. In 2020 we had six shops in Northern Ireland (2019:5).

Expenditure

Our total expenditure in 2020 of £33.7 million (2019: £28.0m) was made up as follows:

	£m	%
Charitable activities	29.8	88
Raising funds	3.9	12
	33.7	100

Total expenditure in 2020 increased by £5.7 million (20%) compared to 2019. This increase reflects the increases in income explained above which allowed us to invest more in our projects and fundraising function.

The cost of raising funds remained the same as in the prior year at £3.9m.

The Board adopts a number of key performance indicators in order to measure the charity's performance, efficiency and financial strength.

Indicator	Concern (UK)			
	2020	2019	2018	2017
Return on fundraising spend	2.5x	2.2x	2.3x	3.7x
Support costs as a percentage of total costs	2.2%	2.9%	3.2%	1.7%
Unrestricted reserves as a percentage of total income	10%	9%	11%	6%

It is evident from the above table that these indicators can fluctuate depending on the level of emergency income raised each year; however, the Board is satisfied that the efficiency of fundraising and the level of support costs and reserves remain sufficient and in line with the agreed strategic direction.

The Trustees are confident that future incoming resources to the charity will be adequate to support the continuation of existing projects and activities, and also to meet other needs which may arise. Accordingly, Concern (UK) continues to adopt the 'going concern' basis in preparing the financial statements.

Reserves and financial position

It is Concern (UK)'s policy to retain only sufficient reserves to safeguard the continuity of its operations, thereby committing the maximum possible resources to its current programmes.

The total reserves of £3.4 million at 31 December 2020 are detailed in note 16 to the financial statements and fall into two categories:

Restricted reserves (£1.0 million): These are funds that can only be used for purposes specified by the donors. It is Concern (UK)'s policy to apply the funds for the purposes for which they were donated as soon as possible. The Trustees plan that all of the restricted funds held at that date will be fully utilised during 2021.

Unrestricted reserves (£2.4 million): These funds fall into two categories:

Designated reserves (£1.8 million): represent unrestricted funds set aside by the Board of Trustees for specific purposes. At the end of 2020, funds had been designated for two specific purposes:

- To ensure the continuity of operations in the event of a temporary downturn in income.
- To recognise that a portion of reserves is invested in the charity's fixed assets and is not therefore available for other purposes.

The Trustees have adjusted the level of designated reserves at 31 December 2020 in order to ensure that amounts held are adequate for both of these purposes (see note 16 (b)).

General unrestricted funds (£0.5 million) represent unrestricted funds which are held temporarily pending their application for the general purposes of the charity.

The Board believes that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Board continues to adopt the 'going concern' basis in preparing the financial statements.

4.3 Plans for Future Periods

Despite the uncertainty of the Covid-19 pandemic in 2020, Concern developed a global strategic plan which will be finalised in early 2021. The plan, developed following extensive consultation, consolidates the work of the organisation around achieving tangible and sustainable improvements for people living in extreme poverty. We will deepen our focus on people living in fragile and conflict-affected contexts and on providing an effective humanitarian response. The organisation has committed to tackling the three interlinked issues of hunger, climate change and conflict and to engaging with others, from local organisations though civil society partners to policy makers, to do so.

The UK Strategic Plan is under development and will be finalised by the middle of 2021. Concern (UK) will contribute to the work of the global organisation and its efforts to reach the Sustainable Development Goals by 2030. We will increase public fundraising, support and engagement as well as improve institutional fundraising and deepen our influence on overseas aid and policy. We will increase our impact and effectiveness by seeking greater collaboration and by partnering with others, including the private sector. We will build on what we have learned from our enforced period of remote learning, continuing to enable staff to work flexibly and effectively. We will invest in organisational culture, wellbeing and will put into place concrete actions to improve diversity and inclusion at all levels of the organisation.

Plans for 2021, set out below, will be revised in light of the new plan and will take into account developments in the UK and beyond, in relation to the global pandemic, UK development aid and the economy.

Goal 1: Greater impact on long-term poverty and humanitarian response

Concern (UK) will support long-term development programmes by enabling the wider organisation to understand and respond to the emerging form and direction of UK Aid. We will work with our programme office colleagues, in countries where the FCDO relationship is important to Concern, to find entry points for engagement with aid staff in the UK mission.

The effects of the Covid-19 pandemic will be felt by people living in extreme poverty for years to come, and we will strive to maintain the UK contribution to Concern's programme funding at the 2020 level of £24.5m. Looking beyond our relationship with the FCDO, we will put fresh energy into developing new funding models including partnering with private sector organisations.

We will continue to support our humanitarian response work through funding, technical support and raising the profile of humanitarian needs. We will engage actively with the DEC and the Start Network and will also aim to increase our visibility and influence in the UK humanitarian sector.

Goal 2: Influence the policy and practice of UK-based policy makers, donors and key international development and humanitarian actors

We will embed the new international advocacy strategy priorities into our work, focussing on the three themes of climate, hunger and conflict. We believe focussing on these will have the greatest impact on ending extreme poverty and make a significant contribution to achieving the Sustainable Development Goals.

This will enable us to support prioritised country offices on their own national advocacy and to work with the global team to amplify our impact for the communities we serve.

Despite the considerable external challenges facing the international development sector in the UK, we will seek to shape the policy, programmes and priorities of the FCDO on our key issues. This will include ensuring climate adaptation is a key part of the UK's hosting of the COP26 climate conference in November.

We will continue to campaign with supporters and partners to push the UK government to make an ambitious nutrition pledge, as part of the Nutrition for Growth process. We will also develop, alongside other teams across Concern (UK), a follow-up to our integrated campaign.

Equally, we will engage on the UK's G7 Presidency in the first half of 2021 and its work on famine prevention, given the scale of the anticipated needs this year as a result of the coronavirus pandemic.

Goal 3: Grow the engagement, loyalty and value of our supporters and funders

We are constantly seeking to improve the quality of the feedback we provide for our donors and funders, and to explain how their support enables some of the world's most marginalised people to lift themselves out of extreme poverty. This commitment will not change in 2021, and our new Customer Relationship Management (CRM) system will be launched, allowing us to further improve and individualise the communications we send to our donors and supporters.

We will foster new ways for the UK public to engage with our work. For example, we will grow our digital activity promoting campaigns such as the Ration Challenge and our virtual gifts offering. We will maintain our TV presence and develop our new initiative built around our work enabling women to develop new livelihoods. Our retail network will expand as we add a new shop in Northern Ireland. We will further strengthen the relationships we have with our highly valued existing funders, seeking new long term collaborations with them, while also seeking to forge partnerships with new funders.

Goal 4: Raise awareness, build brand and increase visibility

We will continue to build the reputation of Concern (UK) as an agency tackling extreme poverty and delivering humanitarian assistance.

In 2021 we will ensure our brand evolves through the development of a new messaging framework and a social media style guide.

We will make sure our website is compliant with new regulation to reduce fraud and make online payments more secure. In addition, we will develop the website further by creating an online fundraising platform for our community fundraisers. With the introduction of the new CRM, we will look at further personalising our email journeys and improving engagement.

2021 will see the organisation raise awareness of extreme poverty at key moments such as the upcoming G7 and COP26 and we will continue to highlight the Syrian refugee crisis.

Goal 5: Resource and build an organisation capable of delivering the UK strategy

Concern (UK) will continue to attract and retain high quality staff, offering a working environment that enables clear learning and development opportunities.

A key priority in 2021 will be the creation and implementation of a Diversity and Inclusion action plan. We want to ensure that we support and create a culture of belonging based on shared values and trust.

Drawing on our experience of remote working in 2020 we want to develop a Staff Wellbeing Strategy and integrate it into day-to-day practice. We will adopt a Flexible Working Policy that reflects staff expectations and our organisational needs once return to the physical office is possible.

We will deliver strong financial management and remain up-to-date on compliance issues through a continued review of the external environment and adherence to internal processes, policies and statutory guidance. A strong risk management process, involving both Senior Management and Trustees, will continue to be important with cyber-security risks taking more prominence to ensure they are well understood and managed.

4.4 Principal risks and uncertainties

The major risks to which Concern (UK) is exposed, as identified by the management team and reviewed by the Trustees, have been ranked by likelihood and impact as part of the annual risk review process.

Appropriate systems and procedures are in place to manage these risks and provide reasonable but not absolute assurance against occurrence.

The main risks identified, together with the methods adopted to manage and mitigate them, are summarised below. The risks listed below are largely common across Concern and Concern (UK), although relative rankings vary across the two organisations.

The two organisations work together in order to manage these risks.

Funding, economic instability and political uncertainty:
The UK remains an extremely challenging environment in which to generate donations from the general public and external funders. The uncertainty of the depth and duration of the impact of the Covid pandemic on the economy and the potential effects of Brexit, coupled with recent cuts in government overseas development assistance, can all have a negative impact on our ability to raise funds.

Concern (UK) will continue to react to the external 2021 environment by carefully adjusting budgets and expenditure to reflect likely levels of available income. We will aim to maintain diverse sources of income, foster public support for international aid and development and maintain good relations with institutional donors while maintaining appropriate reserves.

Staff recruitment and retention:
Concern (UK) achieves its results through an excellent and experienced staff team. Effective recruitment, retention and motivation of good quality staff members is of paramount importance to the organisation. Staff turnover and long-standing vacancies create gaps and put additional pressure on the workloads of incumbent staff.

A key focus will be to improve retention and reduce staff turnover while being in a strong position to attract good staff in to the organisation. Whilst staff have been

working remotely under Covid-19 restrictions, we will ensure that they can continue to work flexibly once they can to access our offices safely. We will develop and roll out an action plan to create a more inclusive and diverse culture that reflects our organisational values. We will continue to focus on supporting development and training and create opportunities for progression.

Staff safety and wellbeing:
Maintaining staff well-being in such unusual and challenging times is a potential risk. Ensuring staff maintain good mental health and can balance workload and operational demands while remote working is critical. The wellbeing of Concern's staff is of great 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 support in areas such as mental health. In 2021, we will develop and roll out a wellbeing strategy and appoint and train mental health first aiders to improve management of potential mental health issues.

Covid-19 pandemic:
This risk was identified as the biggest risk in 2020 but due to the longevity of the pandemic, most effects of the Covid-19 crisis are now incorporated within the relevant risks in our register. However, there are some pandemic specific risks such as interruptions to our operations and risk of losing our organisational cohesion due to remote working and changes to staffing levels, which continue to be noted and managed separately.

Declining public trust in the charity and international development sector:
Concern (UK) recognises that the sector has been the subject of continued public and media scrutiny. This environment is challenging the public's support and confidence in both charities and international aid, making it increasingly difficult to raise funds from the public. The organisation seeks to be open and transparent in the way it operates as well as working with others to help inspire public confidence in the sector.

Compliance:
This risk is broken down into the different areas of compliance relevant to the organisation including donor (both public and institutional), internal policies and procedures and regulatory compliance. The organisation receives a significant amount of funding from institutional donors and the processes to manage compliance to donor guidelines and agreements are strong. Regulatory requirements concerned with data management, fundraising and charitable status are translated into controls, systems and internal guidelines, which in turn are operationalised through staff training. There are frequent reviews of action plans, adherence and feedback related to compliance.

Fraud, corruption, other criminal behaviour or significant error:
Significant fraud, cyber-crime 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, which are reviewed on a regular basis. Concern also has a comprehensive internal audit programme. 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.

Safeguarding:
As an organisation which works to improve the lives and wellbeing of some of the most vulnerable people in the world, maintaining the safety and protection of the communities with whom we work and of our staff is of primary importance to Concern. Robust policies and processes ensure strong management of this risk and there is an internal serious incident monitoring group to ensure any incidents are managed appropriately, rapidly and in accordance with policy and guidance.
We will continue to engage and train staff and volunteers to ensure our safeguarding policies are followed.

5. Staff and volunteers

The organisation acknowledges with gratitude the work of its staff and that of its volunteers in 2020. The major achievements during the year are due to the dedication and belief of all of these people.

Concern (UK) is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

6. Political donations

No political donations were made during the year (2019 – £nil).

7. Post balance sheet events

No significant events have taken place since the year end that would result in adjustment of the financial statements or inclusion of a note thereto.

8. Auditor

In accordance with Section 485 of the Companies Act 2006 a resolution for the re-appointment of KPMG as the auditor of the company is to be proposed at the forthcoming Concern Worldwide Annual General Meeting.

9. Subsidiary undertaking

Details of the subsidiary undertaking are set out in note 13 to the financial statements.

By order of the Board

Donald Workman
Trustee

Rob McGrigor
Trustee

21 April 2021

Statement of trustees' responsibilities in respect of the trustees' report and the financial statements

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the 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 2006.

Under Company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of the incoming resources and application of resources including its income and expenditure of the Charitable Company for that year. In preparing these financial statements, the trustees 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 Charitable 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 Charitable Company or to cease operations, or have no realistic alternative but to do so.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 Charitable Company and to prevent and detect fraud and other irregularities.

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

On behalf of the board

Donald Workman
Trustee

Rob McGrigor
Trustee

21 April 2021

A heartfelt thank you to our supporters

We simply would not be able to carry out our work without the support of all those who donate to Concern (UK). Below are just some of the governments, individuals, organisations, trusts and foundations who have helped us so much in 2020.

Brian Mercer Charitable Trust

British government

Comic Relief

Disasters Emergency Committee

Evan Cornish Foundation

Grace Trust

Klaus and Gertrud Conrad Foundation

Milton Damerel Trust

Penny Appeal

Souter Charitable Trust

Start Fund

States of Guernsey Overseas Aid and

The Anna Rosa Forster Charitable Trust

The McClay Foundation

The innocent foundation

The Waterloo Foundation

Vitol Foundation

Whole Planet Foundation

KPMG
Audit
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03
Ireland

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONCERN WORLDWIDE (UK)

Report on the audit of the financial statements

Opinion

We have audited the consolidated financial statements of Concern Worldwide (UK) ("the charitable company") and its subsidiaries for the year ended 31 December 2020 set out on pages 61 to 74, which comprise the consolidated statement of financial activities, consolidated and company balance sheets, the consolidated cash flow statement and related notes, including the summary of significant accounting policies in note 1. The financial reporting framework that has been applied in their preparation is UK Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion:

- the financial statements give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources including its income and expenditure for the year then ended.
- the financial statements have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We have been appointed as auditor under section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with ethical requirements that are relevant to our audit of financial statements in the UK, including the Financial Reporting Council (FRC)'s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

KPMG, an Irish partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONCERN WORLDWIDE (UK) *(continued)*

Report on the audit of the financial statements *(continued)*

Conclusions relating to going concern

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

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the group or the charitable company or to cease its operations, and as they have concluded that the group and the charitable company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustee's conclusions, we considered the inherent risks to the group and the charitable company's business model and analysed how those risks might affect the group and the charitable company's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustee's 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 and the charitable 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.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the group and the charitable company will continue in operation.

Detecting irregularities including fraud

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the directors.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONCERN WORLDWIDE (UK) *(continued)*

Report on the audit of the financial statements *(continued)*

Detecting irregularities including fraud *(continued)*

In addition, our risk assessment procedures included: inquiring with the directors as to the group and charitable company's policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the directors have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the group and charitable company's regulatory and legal correspondence; and reading Board committee minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The group and charitable company is subject to laws and regulations that directly affect the financial statements including companies and financial reporting legislation We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The group and charitable company are subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. The company is not subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the directors [and other management] and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONCERN WORLDWIDE (UK) *(continued)*

Report on the audit of the financial statements *(continued)*

Detecting irregularities including fraud *(continued)*

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The trustees 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 trustees' report, which constitutes the strategic report and the directors' report. 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.

Opinions on other matters prescribed by the Companies Act 2006

Based solely on our work on the other information undertaken during the course of the audit:

- we have not identified material misstatements in the trustees' report
- in our opinion, the information given in the trustees' report is consistent with the financial statements; and
- in our opinion, the trustees' report has been prepared in accordance with the Companies Act 2006

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONCERN WORLDWIDE (UK) *(continued)*

Report on the audit of the financial statements *(continued)*

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

Respective responsibilities and restrictions on use

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 52, the trustees 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 and charitable 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 charitable 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, other irregularities, or error, and to issue an opinion in an auditor's report. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONCERN WORLDWIDE (UK) *(continued)*

Respective responsibilities and restrictions on use *(continued)*

Auditor's responsibilities for the audit of the financial statements *(continued)*

Misstatements can arise from fraud, other irregularities 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 the FRC's website at www.frc.org.uk/auditorsresponsibilities.

Respective responsibilities and restrictions on use *(continued)*

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

Our report is made solely to the group and charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the group and charitable 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 group and charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Caroline Flynn 22 April 2021
(Senior Statutory Auditor), for and on behalf of KPMG
Statutory Auditor, Chartered Accountants
1 Stokes Place, St. Stephens Green, Dublin 2, Ireland

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020

	Notes	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2020 Stg£	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2019 Stg£
Income from:							
Donations and legacies	2a	**2,767,523**	**6,622,648**	**9,390,171**	2,867,437	5,666,470	8,533,907
Charitable activities							
- grants and contracts from governments and other co-funders	2b	**24,702,968**	**-**	**24,702,968**	18,579,859	-	18,579,859
Trading and other income	2c	**-**	**375,494**	**375,494**	-	284,885	284,885
Total income		**27,470,491**	**6,998,142**	**34,468,633**	21,447,296	5,951,355	27,398,651
Expenditure on:							
Charitable activities	3	**27,274,657**	**2,509,569**	**29,784,226**	21,226,664	2,884,696	24,111,360
Raising funds	4	**230,260**	**3,670,756**	**3,901,016**		3,889,296	3,889,296
Total expenditure		**27,504,917**	**6,180,325**	**33,685,242**	21,226,664	6,773,992	28,000,656
Net movement in funds		**(34,426)**	**817,817**	**783,391**	220,632	(822,637)	(602,005)
Reconciliation of funds:							
Total funds brought forward		**1,041,024**	**1,558,751**	**2,599,775**	820,392	2,381,388	3,201,780
Total funds carried forward	16	**1,006,598**	**2,376,568**	**3,383,166**	1,041,024	1,558,751	2,599,775

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities. The notes on pages 64-74 form part of these financial statements.

As permitted by section 408 of the Companies Act 2006, the individual charity's statement of financial activities has not been included in these financial statements. The gross income of the charity is £34,098,592 (2019: £27,120,324) and the net result is a deficit of £783,266 (2019: £607,319).

CONSOLIDATED AND CONCERN (UK) BALANCE SHEETS
as at 31 December 2020

	Notes	**Group 2020 Stg£**	Group 2019 Stg£	**Charity 2020 Stg£**	Charity 2019 Stg£
Fixed assets					
Tangible assets	9	**295,958**	288,832	**268,047**	284,194
Total fixed assets		**295,958**	288,832	**268,047**	284,194
Current assets					
Debtors and prepayments	10	**4,832,296**	5,256,355	**5,059,563**	5,299,730
Cash at bank and in hand	11	**12,072,589**	7,686,024	**11,858,455**	7,638,270
Total current assets		**16,904,885**	12,942,379	**16,918,018**	12,938,000
Creditors: amounts falling due within one year	12	**(13,817,677)**	(10,631,436)	**(13,808,337)**	(10,627,733)
Net current assets		**3,087,208**	2,310,943	**3,109,681**	2,310,267
Total net assets		**3,383,166**	2,599,775	**3,377,728**	2,594,461
The funds of the charity:					
Restricted funds	16	**1,006,598**	1,041,024	**1,006,598**	1,041,024
Unrestricted funds	16	**2,376,568**	1,558,751	**2,371,130**	1,553,437
Total funds		**3,383,166**	2,599,775	**3,377,728**	2,594,461

The notes on pages 64-74 form part of these financial statements.

The financial statements on pages 61-74 were approved by the Board of Trustees on 21 April 2021

Donald Workman
Trustee
21 April 2021

Rob McGrigor
Trustee

CONSOLIDATED CASH FLOW STATEMENT
for the year ended 31 December 2020

	Notes	Group 2020 Stg£	Group 2019 Stg£
Cash flows from operating activities			
Net surplus /(deficit) for the year		**783,391**	(602,005)
Adjustments for:			
Depreciation of tangible assets		**47,658**	37,916
Interest received		**(3,333)**	(5,410)
Decrease /(increase)in debtors		**424,059**	(2,079,374)
Increase in creditors		**3,186,241**	1,513,057
Net cash from operating activities		**4,438,016**	(1,135,816)
Cash flows from investing activities			
Purchases of tangible assets		**(54,784)**	(19,638)
Interest received		**3,333**	5,410
Net cash from investing activities		**(51,451)**	(14,228)
Net increase /(decrease) in cash and cash equivalents in the year		**4,386,565**	(1,150,044)
Cash and cash equivalents at the beginning of the year		**7,686,024**	8,836,068
Cash and cash equivalents at end of year	16	**12,072,589**	7,686,024

As permitted by paragraph 1.12 of FRS 102, Concern (UK) has not prepared a statement of cash flows for the parent entity. The consolidated statement of cash flows above includes both the parent and subsidiary entity.

The notes on pages 64-74 form part of these financial statements.

Notes to the consolidated financial statements
(forming part of the financial statements) for the year ended 31 December 2020

1) Accounting Policies
The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the group financial statements of Concern Worldwide (UK) ('Concern (UK)' or 'the Charity') and its subsidiary (collectively 'the Group').

a) BASIS OF PREPARATION
The financial statements have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.
The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy notes and on a going concern basis.
In the application of the accounting policies the Trustees are required to make judgements, estimates and assumptions and the most important areas where the judgements affect the financial statements and could impact the results of reported operations are listed in note 21.
Basis of consolidation
The financial statements of Concern (UK) and Concern (NI) are consolidated, on a line by line basis, to produce the Group financial statement. The consolidated entity is referred to as 'the Group'.
Concern (UK) is a company limited by guarantee (registered number 04323646) and is a registered as a charity with the Charity Commission for England and Wales (charity number 1092236) and with the Office of the Scottish Charity Regulator (charity number SC038107). Concern (UK) meets the definition of a Public Benefit Entity under FRS 102.
Concern Worldwide (Northern Ireland) ("Concern (NI)") is a company limited by guarantee registered in Northern Ireland (company number NI019332) and pending registration as a registered charity with the Charity Commission for Northern Ireland. Concern Worldwide (UK) ("Concern UK") is the sole member of Concern NI, therefore, Concern NI is regarded as a subsidiary of Concern UK. Concern (NI) meets the definition of a Public Benefit Entity under FRS 102.
Consortia arrangements
Income receivable and resources expended by Concern (UK), as a member of a consortium, are reflected in the Statement of Financial Activities only to the extent that the organisation is directly responsible for the management and utilisation of the funds. Amounts received by the Charity, as an agent for other consortium members, are not recorded as income. Cash held on behalf of consortium members is disclosed in the commitments note.

b) INCOME
Income in the statement of financial activities is recognised 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
This income (which consists of monetary donations from the public, corporates, trusts, legacies, major donors (including Disasters Emergency Committee (DEC) appeals together with related Gift Aid income) is recognised in the period in which the Group is entitled to the resource, when receipt is probable and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is recognised when the donations are received, with legacies it is when it is probable that it 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 entity), whereas with Gift Aid income it is when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

Grants from corporates, trusts and major donors are recognised on the same basis as Grants from governments and other co-funders (see below).

Grants from governments and other co-funders
Grants from governments and co-funders, are recognised when the entity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Grants from government and other co-funders typically include the following conditions:
- Performance based conditions - Concern UK is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the entity 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 - Concern UK is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the entity recognises the income to the extent utilised within the period specified in the agreement.

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

Other trading income
Other trading income include retail income from the sale of donated goods through shops. Income is recognised net of value added tax.
Donated goods for resale are recognised within retail income when they are sold.

Gift in kind
Concern (NI) recognises volunteers support in running the shops and valued their contributions by estimating the cost that Concern (NI) would have incurred through employing additional staff if volunteers were not available to provide the service. The estimate is based on current market rate salaries of staff that would need to be employed to replace volunteer support. Any other gifts in kind are measured at their actual costs that would have been incurred.
c) EXPENDITURE
Resources expended are analysed between costs of charitable activities and costs of raising funds. The costs of each activity are separately accumulated, 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 benefit is required in settlement and the amount of the obligation can be measured reliably.
Support costs, which cannot be attributed directly to one activity, are allocated in proportion to estimated staff time spent on each activity.
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 which seem the most reasonable and appropriate for each type of campaign.
Costs of charitable activities
The cost of charitable activities comprises costs of overseas programmes and of policy, advocacy and campaigning work together with related support and governance costs. Concern (UK) works in the developing world by providing resources to the overseas branches of its parent, Concern Worldwide. All costs of charitable activities are recognised on an accruals basis. Governance costs (which are included under this heading) represent the salaries, direct expenditure and overhead costs incurred on the strategic, as opposed to day to day, management of Concern (UK), and on compliance with constitutional and statutory requirements.

Notes forming part of the Financial Statements (continued)
1) Accounting Policies (continued)

d) EXPENDITURE (continued)
Costs of raising funds
Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, staff costs in these areas and an appropriate allocation of central overhead costs. All costs of raising funds are recognised on an accruals basis.

d) FUNDS
Concern (UK) maintains various types of funds as follows:
Restricted Funds
Restricted funds represent grants, donations and legacies received which can only be used for particular purposes as specified by the relevant donor. Such purposes are within the overall aims of the organisation.
Unrestricted Funds
Unrestricted funds represent amounts which are expendable at the discretion of the Board of Trustees ('the Board') in furtherance of the overall objectives of Concern (UK). They consist of designated funds and general funds.
Designated funds represent amounts that have been set aside for specific purposes, which would otherwise form part of the general reserves of the organisation. Specifically, Concern (UK) sets aside funds so that it can protect its ongoing programme of work from unexpected variations in income and to finance fixed assets for on-going use.
General funds represent amounts which are expendable at the discretion of the Board in furtherance of the objectives of the Charity. Such funds may be held in order to finance working capital or to finance start-up of new programmes pending receipts of funds.

e) TANGIBLE FIXED ASSETS
Tangible fixed assets are stated at cost less accumulated depreciation. Assets which cost less than £750 are not capitalised.
Depreciation is calculated to write off the original cost of the tangible fixed assets, less estimated residual value, over their expected useful lives, on a straight line basis at the following annual rates:
Leasehold premises 3%
Furniture & equipment 10%
Other equipment 20%
Computer equipment 33%
A full year's depreciation is charged in the year of acquisition with none in the year of disposal. Provision is also made for any impairment of tangible fixed assets below their carrying amounts.

f) STOCKS
Unsold donated items (donated to Concern (NI)'s shops) are not included in closing stock since their cost is nil and their value is uncertain until sold.

g) FINANCIAL INSTRUMENTS
Debtors
Debtors are recognised at the settlement amount due after any discount offered. Income recognised by the Company from governments and other co-funders, but not yet received at year end, is included in debtors.
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.
Creditors
Creditors and provisions are recognised where the entity 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. Creditors and provisions 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. Funds already received from donors, that do not meet the criteria for recognition as income, are shown in creditors.

h) PENSIONS
Concern (UK) makes payments into individual externally administered defined contribution pension schemes for qualifying members of staff. The payments to the schemes are charged to the statement of financial activities in the year to which they relate (note 8).

i) FOREIGN CURRENCIES
The financial statements are prepared in sterling (Stg£) which is the Company's functional currency because the majority of the funds raised by the Company are in sterling. Transactions denominated in other currencies are translated into sterling at the rate of exchange prevailing at the transaction date or at a contracted rate. Monetary assets and liabilities denominated in other currencies have been translated into sterling at the exchange rates ruling at the balance sheet date or the contracted rate, and any resulting gains or losses are taken to the statement of financial activities.
j) TAXATION
Concern (UK) is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

k) LEASES
Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

Notes forming part of the Financial Statements (continued)

2 INCOMING RESOURCES

(a) Income from donations and legacies	Restricted 2020 Stg£	Unrestricted 2020 Stg£	Total 2020 Stg£
Individual giving	**1,110,645**	**3,607,461**	**4,718,106**
Corporate, major donor and trust	**1,263,816**	**246,193**	**1,510,009**
Disasters Emergency Committee (DEC)	**390,000**	**-**	**390,000**
Legacy income	**-**	**785,963**	**785,963**
Community fundraising	**3,062**	**1,983,031**	**1,986,093**
Total	**2,767,523**	**6,622,648**	**9,390,171**

	Restricted 2019 Stg£	Unrestricted 2019 Stg£	Group Total 2019 Stg£
Individual giving	1,044,085	3,557,814	4,601,899
Corporate, major donor and trust	1,015,967	277,215	1,293,182
Disasters Emergency Committee (DEC)	793,367	-	793,367
Legacy income	3,500	642,128	645,628
Community fundraising	10,518	1,189,313	1,199,831
Total	2,867,437	5,666,470	8,533,907

(b) Income from charitable activities - grants and contracts from governments and other co-funders	Group Total 2020 Stg£	Group Total 2019 Stg£
Foreign, Commonwealth and Development Office	**24,465,326**	17,973,547
Comic Relief	**205,096**	397,632
Guernsey Overseas Aid	**31,776**	64,627
Penny Appeal	**770**	144,053
Total	**24,702,968**	18,579,859

Income from government grants comprises grants to fund the charitable activities of Concern (UK).

(c) Trading and other income	Group Total 2020 Stg£	Group Total 2019 Stg£
Retail income	**316,662**	278,822
Deposit interest	**3,333**	5,205
Other income	**55,499**	858
Total	**375,494**	284,885

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

Notes forming part of the Financial Statements (continued)

3 EXPENDITURE ON CHARITABLE ACTIVITIES

Expenditure on charitable activities can be analysed as shown below. Expenditure on overseas programmes represents contributions by Concern (UK), to the overseas programmes of Concern Worldwide.

	Direct costs Stg£	Support costs (see note 6) Stg£	2020 Total costs Stg£
Overseas programmes			
Health	4,058,920	54,556	**4,113,476**
Education	2,089,318	28,082	**2,117,400**
Livelihoods	5,762,263	77,450	**5,839,713**
Integrated programming	5,454,455	73,313	**5,527,768**
Emergency	11,099,376	149,186	**11,248,562**
Total overseas programmes	**28,464,332**	**382,587**	**28,846,919**
Policy, Advocacy and Campaigning	715,315	140,082	**855,397**
Governance (Note 5)	29,153	52,757	**81,910**
Total charitable expenditure	**29,208,800**	**575,426**	**29,784,226**

	Direct costs Stg£	Support costs* Stg£	2019 Group Total Stg£
Overseas programmes			
Health	2,076,811	34,102	2,110,913
Education	1,113,076	18,277	1,131,353
Livelihoods	4,758,745	78,140	4,836,885
Integrated programming	4,410,712	72,426	4,483,138
Emergency	10,435,164	171,349	10,606,513
Total overseas programmes	22,794,508	374,294	23,168,802
Policy, Advocacy and Campaigning	699,807	155,633	855,440
Governance (Note 5)	30,528	56,590	87,118
Total charitable expenditure	23,524,843	586,517	24,111,360

4 COST OF RAISING FUNDS

	Campaign costs Stg£	Staff costs Stg£	Occupancy & other direct costs Stg£	Total direct costs Stg£	Support costs (see note 6) Stg£	2020 Stg£
Individual giving	1,232,939	949,523	246,665	**2,429,127**	44,486	**2,473,613**
Corporates, major donors and trusts	28,495	381,007	99,851	**509,353**	11,119	**520,472**
Legacy	11,888	-	-	**11,888**	-	**11,888**
Community fundraising	-	164,887	354,227	**519,114**	113,610	**632,724**
Retail costs	7,295	156,824	95,330	**259,449**	2,870	**262,319**
Total	**1,280,617**	**1,652,241**	**796,073**	**3,728,931**	**172,085**	**3,901,016**

*see note 6

	Campaign costs Stg£	Staff costs Stg£	Occupancy & other direct costs Stg£	Total direct costs Stg£	Support costs* Stg£	2019 Group Total Stg£
Individual giving	1,366,280	1,057,787	248,592	2,672,659	88,757	2,761,416
Corporates, major donors and trusts	31,389	341,324	102,344	475,057	23,605	498,662
Legacy	27,685	-	-	27,685	-	27,685
Community fundraising	-	163,783	186,216	349,999	104,025	454,024
Retail costs	4,074	74,414	55,653	134,141	13,368	147,509
Total	1,429,428	1,637,308	592,805	3,659,541	229,755	3,889,296

*see note 6

5 GOVERNANCE COSTS

	Direct Stg£	Support costs Stg£	2020 Group Total Stg£	Direct Stg£	Support costs Stg£	2019 Group Total Stg£
Staff costs	-	40,497	**40,497**	-	37,041	37,041
Legal and professional fees	24,644	485	**25,129**	18,245	41	18,286
Office and other costs	4,509	11,775	**16,284**	12,283	19,508	31,791
Total	**29,153**	**52,757**	**81,910**	30,528	56,590	87,118

6 SUPPORT COSTS

Where support costs are attributable to a particular activity they are allocated directly to it. 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 that each activity absorbs. The allocation of the main types of support costs is detailed below.

	Overseas programmes Stg£	Policy, Advocacy & Campaigning Stg£	Governance Stg£	Fundraising Stg£	2020 Group Total Stg£
Administration and finance	219,203	76,426	52,757	140,115	**488,501**
Other support costs	163,384	63,656	-	31,970	**259,010**
Total support costs	**382,587**	**140,082**	**52,757**	**172,085**	**747,511**

	Overseas programmes Stg£	Policy, Advocacy & Campaigning Stg£	Governance Stg£	Fundraising Stg£	2019 Group Total Stg£
Administration and finance	218,167	106,158	56,590	194,623	575,538
Other support costs	156,127	49,475	-	35,132	240,734
Total support costs	374,294	155,633	56,590	229,755	816,272

7 OTHER INFORMATION

The surplus for the year is after charging the following items:	2020 Stg£	2019 Stg£
Depreciation of tangible fixed assets	**47,658**	38,123
Auditor's remuneration (including expenses)	**24,644**	18,000
Direct reimbursement of expenses to Trustees	**57**	1,819
Payments under operating leases for premises	**169,308**	141,891

Notes forming part of the Financial Statements (continued)

8 STAFF

(a) Numbers and costs

The aggregate payroll costs of these employees were as follows:

	2020 Group Stg£	2019 Group Stg£
Wages and salaries	**2,099,257**	2,132,573
Social welfare costs	**216,174**	209,760
Other pension costs	**151,847**	148,002
	2,467,278	2,490,335

Other pension costs include employer contributions to individual staff member pension schemes of £115,492 (2019: £109,171) as well as the cost of insurance policies that provide benefits in the event of the death or ongoing incapacity of staff members totalling £36,355 in 2020 (2019: £38,831).

The staff numbers provided below and costs reflected above include 13 staff (2019: 20), who have contracts of employment with another group company (Concern Charity Trading CLG) but who work exclusively on fundraising for Concern (UK). Their salary costs which amounted to £239,527 (2018: £362,881), are recharged to Concern (UK) as they are incurred.

Remuneration, including pension contributions, paid to the key management of Concern (UK) (the executive management team as detailed on pages 28 of the annual report) amounted to £470,836 in 2020 (2019: £451,427).

The average number of employees during the year analysed by function was as follows:

	2020 No.	2019 No.
Management	**6**	6
Development	**7**	7
Marketing	**47**	54
Administration	**9**	8
	69	75

(b) Salary range

The number of employees whose remuneration amounted to over £60,000 in the year was as follows:

	2020 No. employees	2019 No. employees
£60,001 to £70,000	**1**	-
£70,001 to £80,000	**2**	2
£80,001 to £90,000	**-**	-

Remuneration includes salaries but excludes employer pension scheme contributions. Contributions to defined contribution schemes amounted to 7.5% of salary in 2019 (2018: 7.5%). No contributions were made to defined benefit schemes for employees.

Concern (UK) has a remuneration policy that has been agreed by the Board. This policy states that the Charity seeks to be competitive within each market in which it operates. As a principle this means that Concern (UK) 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.

(c) Remuneration of Board members

None of the Trustees of the Concern (UK) received remuneration for their services. Total costs of £414 (2019: £8,255) were incurred by Trustees in travelling to and attending meetings of the Board in 2020 and were paid by either directly reimbursing the Trustees or making payments to third parties.

Concern (UK) has a programme in place whereby the Trustees periodically visit a Concern Worldwide country of operation in order to ensure that they are familiar with Concern's work on the ground. The costs of these visits (which comprise medicals, visas, economy flights and basic accommodation) are generally bourne by the Charity and in 2020 amounted to £3,917 (2019: £ £4,742) for 1 member (2019: 5).

9 TANGIBLE ASSETS

Group tangible assets	Leasehold premises Stg£	Furniture & equipment Stg£	Computer equipment Stg£	Total Stg£
Cost				
At beginning of year	318,393	425,834	338,106	1,082,333
Additions in year	-	38,912	15,872	54,784
At end of year	**318,393**	**464,746**	**353,978**	**1,137,117**
Depreciation				
At beginning of year	167,650	295,216	330,635	793,501
Charge for year	9,552	28,186	9,920	47,658
At end of year	**177,202**	**323,402**	**340,555**	**841,159**
Net book value				
At 31 December 2020	**141,191**	**141,344**	**13,423**	**295,958**
At 31 December 2019	150,743	130,618	7,471	288,832

Charity tangible assets				
Cost				
At beginning of year	318,393	420,338	338,106	1,076,837
Additions in year		12,100	15,872	27,972
At end of year	**318,393**	**432,438**	**353,978**	**1,104,809**
Depreciation				
At beginning of year	167,650	294,358	330,635	792,643
Charge for year	9,552	24,647	9,920	44,119
At end of year	**177,202**	**319,005**	**340,555**	**836,762**
Net book value				
At 31 December 2020	**141,191**	**113,433**	**13,423**	**268,047**
At 31 December 2019	150,743	125,980	7,471	284,194

10 DEBTORS AND PREPAYMENTS

	Group 2020 Stg£	Group 2019 Stg£	**Charity 2020 Stg£**	Charity 2019 Stg£
Amounts due from governments and other co-funders	**3,657,512**	4,236,879	**3,657,512**	4,236,879
Gift Aid receivable	**792,002**	690,883	**792,002**	690,883
Accrued income	**295,180**	183,385	**295,180**	183,385
Sundry debtors	**5,064**	41,609	**1,235**	40,816
Prepayments	**82,538**	103,599	**81,155**	103,599
Amount owed from subsidiary undertaking	**-**	-	**232,479**	44,168
	4,832,296	5,256,355	**5,059,563**	5,299,730

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

11 CASH AT BANK AND IN HAND

	Group 2020 Stg£	Group 2019 Stg£	**Charity 2020 Stg£**	Charity 2019 Stg£
Funds held in UK banks	**12,072,589**	7,686,024	**11,858,455**	7,638,270

Notes forming part of the Financial Statements (continued)

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2020 Stg£	Group 2019 Stg£	**Charity 2020 Stg£**	Charity 2019 Stg£
Trade creditors	**394,202**	886,231	**393,654**	886,253
Amounts advanced by governments and other co-funders (i)	**648,551**	1,097,646	**648,551**	1,097,646
Accruals	**950,579**	293,721	**947,267**	291,195
Amount owed to parent company (ii)	**11,756,368**	8,329,360	**11,756,368**	8,329,360
Sundry creditors	**67,977**	24,478	**62,497**	23,279
	13,817,677	10,631,436	**13,808,337**	10,627,733

(i) Balances with co-funders comprises amounts received from donors that do not yet meet the criteria for recognition of income.
(ii) The amounts owed to the parent company comprise of operational expenses paid on behalf of Concern (UK) by the parent company and is repayable on demand.

13 ACTIVITIES OF CONSOLIDATED SUBSIDIARY - CONCERN (NI)

Activities of consolidated Concern NI	**2020 Stg£**	2019 Stg£
Income	**370,041**	278,328
Expenditure	**369,916**	273,014
Total	**125**	5,314
Assets	**247,257**	53,208
Liabilities	**241,818**	47,894
Net assets	**5,439**	5,314

14 MOVEMENT IN RECEIVABLES AND ADVANCES FROM GOVERNMENTS AND OTHER CO-FUNDERS

	Opening Balance 2020 Stg£	**Movement during the year**	**Closing Balance 2020 Stg£**
Amounts due from governments and other co-funders (note 10)	4,236,873	(579,361)	**3,657,512**
Amounts advanced by governments and other co-funders (note 12)	(1,097,640)	449,089	**(648,551)**
	3,139,233	(130,272)	**3,008,961**
Analysis of movement:			
Cash received during the year			**(26,442,606)**
Income earned during the year			**26,319,190**
Exchange Rate Movements			**(6,856)**
			(130,272)

15 ANALYSIS OF CHANGES IN NET DEBT

	At 1 Jan 2020	**Cash flows**	**At 31 Dec 2020**
Cash and cash equivalents			
Cash	7,686,024	4,386,584	**12,072,608**
Overdrafts	-	(19)	**(19)**
Cash equivalents	-	-	**-**
Total	7,686,024	4,386,565	**12,072,589**

Notes forming part of the Financial Statements (continued)

16 GROUP AND CHARITY FUNDS

(a) Reconciliation of funds

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total 2020 Stg£	Total 2019 Stg£
Group				
Total funds at beginning of year	**1,041,024**	**1,558,751**	**2,599,775**	3,201,780
Net movement in funds for the year	**(34,426)**	**817,817**	**783,391**	(602,005)
Total funds at end of year	**1,006,598**	**2,376,568**	**3,383,166**	2,599,775
Charity				
Total funds at beginning of year	**1,041,024**	**1,553,437**	**2,594,461**	3,201,780
Net movement in funds for the year	**(34,426)**	**817,693**	**783,267**	(431,184)
Total funds at end of year	**1,006,598**	**2,371,130**	**3,377,728**	2,594,461

(b) Movements in funds

		Opening balance 1 January 2020 Stg£	Income Stg£	Expenditure Stg£	Transfers Stg£	Closing balance 31 December 2020 Stg£
Restricted funds						
Afghanistan		35,203	379,849	(115,803)	-	299,249
Bangladesh		-	3,105,372	(3,105,372)	-	-
Burkina Faso		-	919	(919)	-	-
Burundi		20,013	965,002	(945,002)	-	40,013
DR Congo		145,926	2,931,927	(2,823,237)	-	254,616
Central African Republic		12,251	161,140	(116,859)	-	56,532
Ethiopia		-	297,273	(297,273)		-
Haiti		-	20,176	(20,176)	-	-
Syria- Iraq		-	119,783	(119,783)	-	-
Kenya		(1,585)	840,303	(838,718)	-	-
DPR Korea		-	19,093	(19,093)	-	-
Lebanon		75,563	112,184	(63,735)	-	124,012
Liberia		286,340	52,823	(196,180)	-	142,983
Malawi		321,379	3,181,565	(3,443,340)	-	59,604
Niger		83,767	59,648	(145,509)	-	(2,094)
Nepal		8	0	(9)	-	(1)
Pakistan		-	2,634,779	(2,634,779)	-	-
Republic of Sudan		1,056	73,252	(73,272)	-	1,036
Sierra Leone		-	2,701,732	(2,701,732)	-	-
Somalia		(2)	7,138,929	(7,115,560)	-	23,367
South Sudan		-	102,564	(102,564)	-	-
Chad		-	10,016	(10,016)		-
Turkey		-	11,675	(11,675)		-
Yemen		61,105	10	(53,834)		7,281
HQ Projects		-	2,550,477	(2,550,477)		-
Total restricted funds	(i)	**1,041,024**	**27,470,491**	**(27,504,917)**	**-**	**1,006,598**
Unrestricted funds						
General funds	(ii)	312,853	6,998,142	(6,180,325)	(602,555)	528,115
Designated funds:						
Tangible asset fund	(iii)	283,140	-	-	17,959	301,099
Programme continuity fund	(iv)	962,758		-	584,596	1,547,354
Total unrestricted funds		**1,558,751**	**6,998,142**	**(6,180,325)**	**-**	**2,376,568**
Total funds		**2,599,775**	**34,468,633**	**(33,685,242)**	**-**	**3,383,166**

16 GROUP AND CHARITY FUNDS (continued)

(b) Movements in funds (continued)

The above funds carried forward at 31 December 2020 represent:

(i) Income from appeals and donations which were not yet applied in the countries to which the appeals related.

(ii) Funds for use at the discretion of the Board to expand the activities of Concern (UK).

(iii) The net book amounts already invested in or contractually committed to tangible fixed assets for use by Concern (UK).

(iv) The net amount that the Trustees have agreed to be set aside to ensure that it can protect its ongoing programme of work from unexpected variances in income.

(v) Analysis of net assets between funds	Restricted Funds Stg£	Unrestricted Funds Stg£	Total Funds Stg£
Group			
Funds balances at 31 December 2020 are represented by:			
Tangible fixed assets	-	295,958	295,958
Current assets	1,316,598	15,588,287	16,904,885
Current liabilities	(310,000)	(13,507,677)	(13,817,677)
	1,006,598	**2,376,568**	**3,383,166**
Charity			
Funds balances at 31 December 2020 are represented by:			
Tangible fixed assets	-	268,047	268,047
Current assets	1,316,598	15,601,420	16,918,018
Current liabilities	(310,000)	(13,498,337)	(13,808,337)
	1,006,598	**2,371,130**	**3,377,728**

17 PENSIONS

The Charity contributes to individual pension schemes for eligible staff. The total pension contributions charged to the statement of financial activities amounted to £115,492 (2019: £109,171). An accrual of £19,229.98 (2019: £17,941), in respect of pension costs is included in creditors at 31 December 2020.

18 RELATED PARTY DISCLOSURE

In order to achieve its mission, Concern (UK) supports the overseas programmes of Concern Worldwide. During 2020 Concern (UK) provided total funds of £28,464,332 (2019: £22,794,508) to Concern Worldwide for those programmes. Details of the activities funded are set out in Appendix 1.

The Charity is a member of the Disasters Emergency Committee (DEC) and in the year paid a subscription of £30,000 (2019: £30,000). Concern (UK)'s Executive Director is a trustee of the DEC. Concern (UK)’s income in the year included £206,820 (2019:0) receivable from DEC appeals.

Notes forming part of the Financial Statements (continued)

19 COMMITMENTS AND CONTINGENCIES

(a) The 2020 Annual Plan, as approved by the Trustees, allows for overseas expenditure in 2020 of £23,118,913. Any increases over this amount requires the approval of the Board of Trustees. Concern (UK) is also committed to assisting certain overseas projects for periods in excess of one year.

(b) The total future minimum lease payments under non-cancellable operating leases in respect of premises for use by the Charity:

	2020	2019
	Stg£	Stg£
Total payments due within:		
- one year	**165,967**	150,402
- two to five years	**287,726**	409,261
- more than five years	**676**	94,716
	454,369	654,379

(c) During 2020 Concern (UK) was the lead agency in 3 consortia of non governmental organisations (2019: 4), that were awarded grants and contracts from institutional co-funders to fund programme activities. The total value of these grants and contracts is £64,006,647 (2019: £93,806,647). Of this amount £37,041,253 is expected to be spent by Concern (UK) (2019: £41,789,969) and the balance will be utilised by the other consortia members.
In 2020, expenditure of these grants and contracts totalled £18,003,900 (2019: £12,847,309) Of this amount £8,438,937 (2019: £6,164,019) was utilised by Concern (UK) and the remainder was utilised by the other consortia members.

As Concern (UK) signed the agreements and contracts with the institutional co-funders, it has obligations in relation to monitoring and reporting the full expenditure of these grants, and these obligations remain until the projects have been fully concluded. Concern (UK) may also have liability 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 Concern (UK) is jointly and severally liable), because the likelihood of them materialising is believed to be remote.

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

	Opening balance	**Funds received during the year**	**Funds transferred to consortia members**	**Closing balance**
	£'000	**£'000**	**£'000**	**£'000**
Funds relating to consortia members	**752**	**9,070**	**(9,431)**	**391**

20 ACCOUNTING ESTIMATES AND JUDGEMENTS

In preparing the consolidated financial statements, the Trustees are required to make estimates, judgements and assumptions. The most important areas where the judgements affect the financial statements and could impact the results of reported operations are listed below.

Income recognition
In applying the income recognition principles of the Charities SORP at contract inception, where contract terms are less formal, Management are occasionally required to apply judgement to ascertain whether a contract is performance or non-performance based. Furthermore, unless inappropriate to do so based on the terms, Management typically uses incurred expenditure as means to measure contract progress. In doing this a qualitative assessment of the status of a project is made in addition to the quantitative analysis prior to income recognition. Management monitors the pattern of income recognition at a donor contract level and assesses the impact of contract modifications on an ongoing basis in order to ensure the pattern of income recognition is in line with the accounting policy.

Cost allocation
Support costs (note 6), 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.

21 POST BALANCE SHEET EVENT

There have been no post balance sheet events.

22 APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Board on 21 April 2021

Appendix (not forming part of the financial statements) Expenditure on charitable activities by country

In order to achieve its mission, Concern Worldwide (UK) supports the overseas programmes of Concern Worldwide. During 2020 Concern Worldwide (UK) funded Concern Worldwide operations in the following countries:

	2020 Stg £	2019 Stg £
Afghanistan	**203,743**	426,607
Bangladesh	**3,199,547**	1,406,311
Burkina Faso	**47,701**	1,363,969
Burundi	**1,055,979**	113,352
DR Congo	**3,120,536**	180,003
Central African Republic	**179,251**	-
Ethiopia	**691,975**	533,462
Haiti	**303,032**	849,027
India	**-**	66,638
Syria- Iraq	**343,689**	80
Kenya	**901,983**	1,254,499
DPR Korea	**19,093**	114,427
Lebanon	**97,340**	195,272
Liberia	**417,701**	3,499,672
Malawi	**3,436,675**	162,298
Niger	**248,635**	498,088
Nepal	**9**	2,321,740
Pakistan	**2,751,320**	-
Philippines	**-**	94,146
Republic of Sudan	**839,430**	2,023,610
Sierra Leone	**2,718,676**	
Somalia	**7,109,035**	4,651,049
South Sudan	**484,482**	285,772
Chad	**231,328**	2,739,660
Turkey	**9,340**	
Yemen	**53,832**	14,808
HQ Projects		18
Total direct overseas programme costs	**28,464,332**	22,794,508
Support costs	**382,587**	374,294
Total overseas programme costs	**28,846,919**	23,168,802
Policy, Advocacy and Campaigning (UK)	**855,397**	855,440
Governance	**81,910**	87,118
Total charitable expenditure	**29,784,226**	24,111,360