

CHARITY NUMBER : 1105697

COMPANY NUMBER : 04930461

CONCORDIS INTERNATIONAL TRUST
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2021



This photo: Concordis programme officer consulting in Vakaga, Central African Republic, 2021.

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LEGAL AND ADMINISTRATIVE INFORMATION

Advisory panel:

Viscount Brentford	Joan McGregor
Edward Moore	John Broadley
Adrian Cohen	Milen Mael
Matthew Layton	Vice Admiral Charles Style
Dame Rosalind Marsden	

Trustees and Directors: (Pieter) Thijs Alexander
James Dalby (resigned, 22 July 2021)
Sally Deffor
Peter McLoughlin
Jeremy Lefroy
William Mills (resigned, 29 April 2021)
Edward Moore, Chair
Aimee Neaverson (resigned, 31 December 2021)
Sam Slota-Newsom (appointed, 10 January 2022)
Francis Tammer (appointed, 10 January 2022)
David Tetlow (appointed, 10 January 2022)
Jessica Toale (resigned, 27 January 2022)
Mary Thorogood
Henry Wrigley, Treasurer

Senior Executives: Peter Marsden, Chief Executive and Director of Programmes
Emma Joynson-Hicks, Director of Operations
Sue Rooke, Director of Finance

Registered office: International Dispute Resolution Centre,
1 Paternoster Lane, London, EC4M 7BQ

Company Secretary: M&N Secretaries Limited (to 5 November 2020)
Sue Rooke (from 5 November 2020)

Independent Auditor: Price Bailey LLP, Tennyson House, Cambridge Business Park,
Cambridge CB4 0WZ

Bankers: National Westminster Bank Plc, 56 St. Andrews Street, Cambridge CB2 3DA

Website: more information about the charity can be found at www.concordis.international

Mission, values and principles

Concordis works alongside those involved in or affected by armed conflict, helping them find workable solutions that address the root causes of conflict and contribute to lasting peace and economic development. We are committed to finding solutions that benefit women as well as men, those in armed groups as well as those who chose not to take up arms, national governments as well as civil society.

Mission

- To build **trusting relationships** with people involved in or affected by armed conflict.
- To facilitate **challenging conversations** between people from opposing factions.
- To enable people to find **workable solutions** that address the root causes of conflict and contribute to lasting peace and economic development to **mutual benefit**.
- To include **women** as well as men, those in armed groups as well as those who chose not to take up arms, national governments as well as civil society.
- To **leave a legacy** of sustainable mechanisms that enable future conflict to be managed peacefully.

Values and Principles

We are committed to transformational justice and peacebuilding, underpinned by Concordis' values of:

- **Humility** – we recognise that we do not have all the answers, that there are different ways of dealing with and resolving conflict, and that our contribution should be part of a broad engagement by a number of people and organisations
- **Impartiality** – we act in a consciously non-partisan manner
- **Inclusivity** – we promote active participation in our dialogues from people representing as many strands of opinion or interest as are appropriate. We work creatively to give voice to people and groups who might otherwise be marginalised by reason of gender, age or ethnicity.

To carry out our mission in accordance with these values, we abide by a set of fundamental principles:

- **Strategic intervention** – using in-depth analysis, we endeavour to understand as much as possible about the situations in which we work and we take account of complexity
- **Long-term engagement** – we aim to work in a sustained way in relation to conflicts with which we are invited to engage
- **Doing no harm** – we recognise the potential negative impact of interventions and seek to ensure that ours do not have unintended consequences
- **Independence** – we do not succumb to pressure to advance the interests of third parties (including third parties who are funding our work)
- **Cooperation** – we act collaboratively and in partnership with other agencies and organisations whenever it is appropriate to do so.

Strategic Approach

The Concordis' team have a proven and independently evaluated reputation for effective work in a number of fields, including:

- Finding creative ways to ensure the inclusion of groups often marginalised from decision making or formal peace processes, bringing in **meaningful participation by women** as well as men, **young** as well as old, those in armed groups as well as those who chose not to take up arms, national governments as well as civil society
- Promoting peaceful **seasonal livestock migration** to mutual benefit
- Creating the conditions necessary to enable **cross border trade** to resume in challenging environments
- **Developing markets** for exchange of goods and services between groups formerly in conflict to build resilient livelihoods for women and men, resilience to future conflict and economic incentives to peaceful collaboration
- Putting in place **early warning systems** and conflict management mechanisms to prevent tensions escalating into conflict
- Working with customary and state **legal systems** to establish and train quasi-judicial bodies that are acceptable to all sides
- **Monitoring and evaluation** of the effectiveness of peacebuilding interventions with sophisticated analysis of quantitative and qualitative datasets, which can be disaggregated by gender, age, livelihoods etc.
- Thought leadership on the **effects of climate change** and extreme weather events on conflict dynamics between farmers and herders in the Sahel, bringing together subject experts from different disciplines to pool knowledge and experience in building resilience and promoting sustainable adaptation
- Engaging proactively with the **religious element** of certain conflicts in promoting peaceful coexistence. Organisationally, Concordis has no religious affiliation, but amongst the senior staff team, there are individuals with knowledge and personal expertise in transformation of conflicts with a religious dimension
- Developing an understanding of the regional dynamics of peace and conflict across the **wider Sahel**.

Measuring Impact

Our aim is to produce real change for the better in the lives of the people and communities affected by conflict. Reduction of violence is important, but we aim for wider and deeper transformation across conflict lines.

We seek to evaluate the **impact** of our work, not merely monitoring our activities. Our consultations, research and evaluations inform our peacebuilding practice, ensuring our programmes are nimble and evolve with the rapidly changing conflict dynamics in the places where we work. They also enable us to chart our progress against a nuanced baseline survey, disaggregated by gender, age, livelihood, place and ethnicity.

Through individual interviews and focus groups, we seek to understand and measure:

- Conflict dynamics between groups and also within groups.
- Development of more positive relationships between people and groups, whether that be social interactions or economic inter-reliance
- Levels of trust in people and institutions to manage conflict, create security and promote livelihoods
- Reliance or otherwise on armed groups as well as levels of predation
- Economic indicators, including food prices and the availability of certain goods
- Access to services, looking for inequalities that might trigger resentment
- Resource availability and scarcity, looking for interventions by Concordis or other actors which might relieve pressure-points
- Adaptations people have or might make to increase their resilience to shocks, whether caused by conflict, political events or the effects of climate change

We employ quantitative and qualitative research methods to evaluate change, using tools tailored to each country's context. Working with local peacebuilders to design the research methodology ensures the measures used are relevant and illustrative of meaningful change in the local context. It also helps our teams identify what conflict transformation might look like for their communities and to think creatively about how that change might best be achieved.

We also commission independent evaluations of our work, which report on the changes to which we have contributed.

Evaluations in 2019-2020 demonstrate that we have met or exceeded all targets and produced real change for the better among the people we work with.

Structure, governance and management

Structure

Concordis is a charitable company limited by guarantee. It is regulated by its Memorandum and Articles of Association as amended by Special Resolution adopted on 25 January 2013 which set out the objects and powers of the organisation. The charity is governed by a Board of Trustees which has legal, financial and managerial responsibility for the charity. The trustees constitute directors of the charitable company for the purposes of the Companies Act 2006 and trustees of the charity for the purposes of the Charities Act 2011.

Governance

Trustees are appointed for a 3-year period, extendable for another 3-year period in the normal course of events, and for a further 3-year period exceptionally. Whenever a trustee resigns and at least once a year otherwise, we review the range of professional expertise the board possesses. If there is a vacancy or if a gap in expertise is identified, the board has adopted formal recruitment and selection processes. New trustees are provided with tailored induction by the chairman and the chief executive. The trustees are committed to diversity and it is their policy to recruit from as broad a pool of candidates as possible.

Trustees meet quarterly when they consider the strategic direction and governance of the charity. Each trustee is a member of one or more of the four sub-committees of the board, which oversee and report on issues relating to finance; funding; risk; fundraising and messaging; and human resources. The committees meet between Board meetings, conduct the business delegated to them and provide advice and guidance to staff.

Each year, two Board meetings are preceded by meetings of the Advisory Panel, which comprises people with expertise in fields relevant to the charity's operations. The Advisory Panel, led by the chair of trustees, is open to all staff and trustees and debates and obtains expert perspectives on issues of policy relating to our work.

Management

The Board has delegated the day-to-day management of Concordis to the chief executive and through him, to the Directors of Operations and Finance. This senior executive team report to Board and committee and working group meetings on the organisation's progress with its programmes as well as the support activities and finances.

Public Benefit

The aims and benefits of Concordis are contained in this report on pages 4 and 5. We have considered the key principles of the Charity Commission's general guidance about public benefit and have concluded that Concordis meets all the requirements.

Remuneration policy

Staff remuneration is based on a desire to recruit and retain skilled staff who are committed to joining us in delivering our mission and operational aims. We aim to pay staff (including the chief executive) by reference to market data, comparison to similar roles in similar organisations and affordability in the context of funds available. We aim for equitable remuneration for all employees.

Fundraising, Supporters and Volunteers

Fundraising

We receive most of our income as restricted grants from the following institutional funders:



Fundraising for donations and gifts is carried out principally by Concordis employees in the UK. The activity is designed to conform with recognised fundraising standards, particularly the guidance provided by the Fundraising Regulator and contained in the Code of Fundraising Practice. We never pressure anyone to donate and none of our appeals are unreasonably intrusive or persistent. We do not work with professional fundraisers or agencies nor would we accept or solicit donations from organisations or individuals who are involved in activities which would cause detriment to our reputation or work. Where employees and interns assist with fundraising, it is made clear that they must not place pressure on anyone to donate money to Concordis.

We have not received any complaint about the way in which we raise funds during the reporting period.

Supporters

We are deeply grateful to all who support Concordis both practically and financially. We aim to maintain a wide range of funding sources, including individuals, churches, community groups, trusts, foundations and government agencies. We particularly welcome unrestricted donations and we could not do the work we do without the grants, sponsored events and in-kind support of our loyal supporters.

Volunteers

The trustees also wish to acknowledge the contribution to the work made by our interns. Concordis runs an internship programme in which volunteers work for 6 months to support implementation of our programmes, enhancing our research capacity and enabling us to develop our work in new areas. In return, they receive training and coaching in peacebuilding, programme management, fundraising and conflict analysis. Our interns have gone on to pursue a wide range of interesting jobs around the world and we are thrilled to have played a small part in helping them to launch their careers.

Review of Achievements in 2020/2021

The need for our work has been as great as ever in the current review period.

Our achievements centred on peace building activities in our three key areas of operation as well as efforts we made to raise public awareness of the wider issues.

Abyei; Sudan / South Sudan

The Abyei Administrative Area (Abyei) is a disputed area on the border of Sudan and South Sudan and is contested territory between the two countries. Its 4,000 square miles are mostly inhabited by Ngok Dinka pastoralist farmers and by Misseriya herders and traders, with more Misseriya herders arriving during the dry season.

We have been working along this politically sensitive border since 2009, promoting peaceful trade and livestock migration to mutual economic benefit.



In the 2020-21 financial year, the Abyei team achieved the following:

A strong endorsement from an independent evaluator – the evaluation commissioned by the European Union found that the Concordis programme in Abyei “*respond(s) to a gap in inter-community governance and provision of justice and security, as there are no other inter communal mechanisms or institutions to deliver these services in Abyei*”

Community Consultation for women and youth groups – throughout the year, Concordis had a series of meetings and conversations with women and youth groups in both the South and the North of Abyei. In part and funded by UNISFA (the UN peacekeeping force in Abyei), this was to conduct assessments of the technical, administrative and organisational capacities of the various community associations. Whilst doing this assessment, we took the opportunity to gain a better understanding of the needs, aspirations and fears of a wide range of people from the Misseriya and Ngok Dinka communities. We sought opportunities to find common ground and to ensure that the voices of women and of youth would be fully considered in ongoing peace and dialogue processes.

Concordis published the findings of these consultations in September 2020, revealing significant contrasts between the livelihood security of Ngok Dinka women and Misseriya women in Abyei. We were able to make clear recommendations to UNISFA, offering opportunities for investment and development that will yield material benefits to peaceful coexistence.

Training of women and youth – Training and equipping people from across conflict divides to be peacemakers where they live and work is a major element of what we do. Working in both Abyei Town in the south and Diffra in the north of the area, we trained nearly 100 women and young people in conflict resolution and negotiation. Just under 90% of participants found that, following the training, they are now better able to articulate their views clearly and persuasively in dialogues. Of those trained, many are now participating in, and contributing to, peace dialogues and conferences and the young people have begun to establish themselves within peace negotiations and other relevant activities in the area.

The women and youth from across the conflict divide asked for joint training with the other community on peacebuilding and conflict management. It is an important part of our work to ensure programme design is informed by those with whom we work and we were able to source funds from the Canadian Ministry for Global Affairs to deliver just this in the next financial year.

Joint Community Court - The Joint Community Court (JCC) was set up as part of peace dialogues facilitated by Concordis. Comprising a mix of Misseriya and Ngok Dinka traditional judges, they are accepted by both communities to arbitrate in disputes between individuals. As well as ongoing support and coaching, we were also able to build them a formal court, made of traditional materials, for hearings. This was done in consultation with the authorities and the local community, to ensure the court continued to be accepted.

Peacebuilding Activities - Concordis has always aimed to support local peacebuilding activities, especially peace conferences and local advocacy between groups. Major challenges to this, such as politicisation, still exist, but this year we worked to reinitiate the dialogue between the Paramount Chiefs in the South and North. Very positively, there were three meetings of the Misseriya and Ngok Dinka Traditional Leaders between December 2020 and February 2021. These were difficult, but they were able to agree in principle on terms to negotiate seasonal livestock movements and set up measures for accountability if issues arise. When logistical and accountability mechanisms are agreed in advance, tensions over seasonal livestock movements are far less likely to occur, making this agreement important and timely.

Pre and post cattle movement conferences – it was difficult to hold large-scale cattle conferences this year, due to restrictions imposed to prevent the spread of the pandemic. Instead, the Concordis team supported local actors to negotiate these movements quietly, on a case by case, village by village basis. This increased local ownership and accountability.

Amiet Market and the Fires - The setting up of Amiet Market in 2016 enabled intercommunity and international trade to resume. The market is widely seen as a reason to keep the peace despite the political pressures over the contested territory. In September 2020, 100% of market users interviewed said they would have a legal remedy in which they had confidence if they were assaulted or cheated at the market (disaggregated by gender and ethnicity). As well as the international trade, there is significant local trade generated between the ethnic groups and the Market allows them to buy and sell what they produce (fruit, vegetables, meat, hides etc) and make a living. During the year, Concordis was able to improve sanitation in the market by installing additional latrines.

In early 2021, the market experienced a huge fire which destroyed about 80% of the 3,000 shops and restaurants. Within a couple of weeks, the market users had rebuilt it entirely using local materials and without international support and it was trading again very quickly. The rapid response by the communities showed an extraordinary resilience and also demonstrates how much the market is owned and valued by those who use it.

Central African Republic (CAR)

Concordis has worked in CAR since 2015. We work in the northern prefectures of Ouham Pendé, Bamingui Bangoran and Vakaga, which are important corridors for seasonal livestock migration to and from Cameroon, Chad and Sudan's Darfur. This is a crucial node for the resolution of tensions, in a context in which herders and farmers find themselves on opposite sides of armed sectarian conflict, as well as conflict over natural resources.



A woman from our Central African programme stated:
"Thanks to these workshops, we (women) can participate meaningfully in preventing conflict and building peace in our country."

In the 2020-21 financial year, the CAR team completed a three-year, £1.4 million UK Aid Direct funded programme which ended in July 2021. The team were also given additional funding of £181,000 by the UK's Foreign, Commonwealth and Development Office to use their peacebuilding networks to help prevent the spread of COVID-19 by providing reliable information about the virus and early warnings about its arrival in certain regions.

The aim of the wider project was to promote peaceful and safe seasonal movement of cattle through Northern CAR.

The team substantially exceeded our targets, working with 19,500 people from 94 different social or ethnic groups, resulting in a more peaceful migration.

The impact of the intervention was measured against a baseline using advanced quantitative and qualitative analysis of a complex range of metrics, thereby developing new techniques for the evaluation of peacebuilding work.

Independent evaluation of the programme found:

- The project was **highly impactful** and added significant value to social cohesion, resilience, local economic development and governance. There was **widespread evidence of changes in attitudes and behaviour** between farmers and herders in project areas.
- Delivered in an extremely complex context, the project demonstrated **excellent flexibility and adaptive capacity** and consequently remained highly relevant throughout the project period. It is

an **excellent and innovative pilot**, which **should be replicated and scaled up** nationally.

- The project worked with **over 19,500 beneficiaries**. Advisory Groups addressed over 145 conflicts leading to better social coexistence. Two migration routes in Ouham-Pendé and Bamingui-Bangoran were agreed, **facilitating peaceful transhumance** [seasonal cattle migration] and **contributing to local economic benefits** in the communities.

Three Advisory Groups with 114 people from 45 target beneficiary groups met 15 times this year, across the three prefectures, and 18 times in total. They were trained in peacebuilding and resolved over 129 conflicts this year (145 conflicts over the three years), using dialogue to avoid violence. These included conflicts into which armed groups were about to intervene with extreme violence, as well as uncovering and dismantling an organised cattle rustling network. The Advisory Groups have shown incredible dedication and resolve.

The second consultation enabled the team to meet 4,600 people (having consulted another 2,555 people last year), to measure the impact of the programme and to ensure that the next phase of work will be tailored to local needs and demands. Consultation in Ouham-Pendé, for example, showed how most people in both herder and settle populations appreciated the benefit of the programme and had a better and more peaceful experience of seasonal transhumance as a result. There were many reports of markedly improved behaviour of Chadian herders in the 2020 migration season, as herds stuck to the migration agreements made in this programme, followed agreed routes and negotiated their arrival in advance with the authorities.

The Prefect of Gore, in Chad, appreciated Concordis working with the authorities as well as with the communities. He confirmed that this collaboration ensured that herders were willing to cross the border at the proper places and not clandestinely as before. Interviews with the authorities in Lia (CAR) confirm the intervention calmed intercommunity tensions after the conflict in 2020.

The Advisory Groups organised 8 workshops this year (11 in total) which made over 45 policy recommendations to address barriers to peaceful transhumance and economic development. Workshops directly included policy makers with endorsement of their recommendations from other policy makers following thereafter. In addition, bilateral agreements were made between Chad and CAR over taxation of herders, and between four armed groups, the CAR army and UN peacekeepers over security protocols. These contributed to a much more peaceful migration season in 2020/2021.

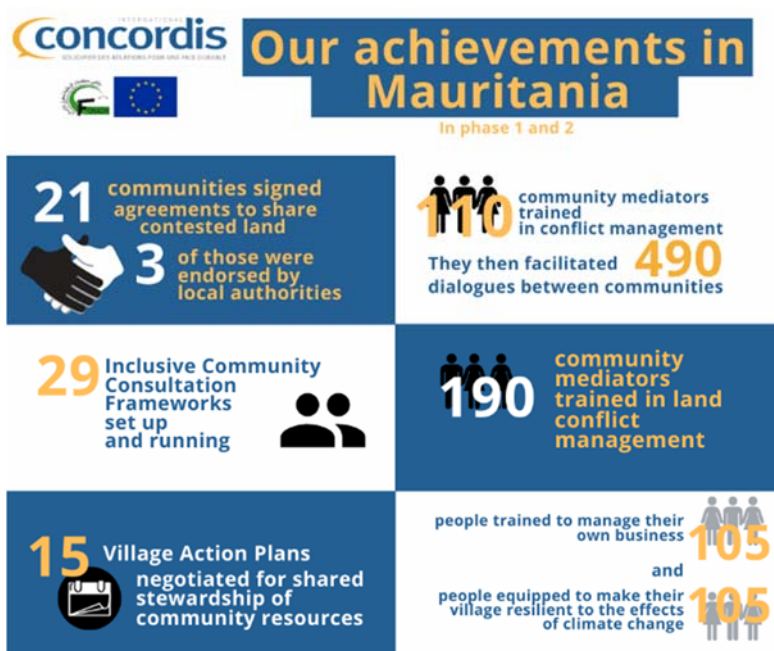
Seasonal transhumance was negotiated and agreed along two migration routes, one in Ouham Pendé and one in Bamingui Bangoran. Agreed migration routes reduced violence because settled populations can prepare for the arrival of herders and protect their crops, and the herders have a smoother passage, with reduced attacks and rustling of their cattle, making this a fantastic result for this migration season.

Protecting the National Park: A peaceful resolution was negotiated when over 54,000 head of cattle begun moving across a protected National Park, before that escalated into a very dangerous confrontation. We opened a new collaboration with the Wildlife Conservation Service, who manage the park, to help find negotiated solutions to protecting of the Park's fragile ecosystem, whilst simultaneously providing tangible benefits to both farmers and herders.

The programme was delivered in close collaboration with the authorities, supporting the National Development Plan. 121 meetings were held at the local level and 27 meetings at Government Minister or Ministerial Director level.

Mauritania

In Mauritania, we work primarily with people from the Peulh and Haratine ethnic groups, who found themselves locked in a land dispute in the Senegal River Valley. Since 2013, Concordis has been supporting them in finding mutually beneficial and peaceful solutions in 32 towns and villages where this conflict was most acute, working with our national partner, FONADH. We established a network of 110 community mediators, drawn from both sides of the conflict, and support them in their work. However, sources of tension persist and our area of intervention remains undermined by severe challenges, including those caused by climate change, which is a felt reality in Mauritania.



Key achievements this year

The following are our key successes and achievements in Mauritania in the 2020-21 year:

- **3 new villages** negotiated shared stewardship of community resources. This marks a significant achievement for these communities. People who were once implacably hostile, now have a shared vision for making their community more sustainable in the face of the environmental challenges they face, which are being exacerbated by the effects of climate change.
- **Face masks in Mauritania** – The WHO and the Mauritanian Government recommend the use of face masks to stop the spread of COVID-19. However, there was limited availability in the country and low levels of use in the South. Concordis provided training and sewing machines, enabling women-led cooperatives, comprising both Haratine and Peulh women, enabling women from both sides to come together in a shared enterprise. Initially they made face masks, then they progressed to more advanced tailoring. This simultaneously increased Mauritanian capacity to produce health equipment, enabled local micro-enterprises to survive and thrive through the pandemic and built social cohesion between Peulh and Haratine communities through this shared income-generating activity.
 - **30** sewing machines distributed to 30 villages (July - September 2020)
 - **64** women trained in the first techniques of sewing (September 2020).

- **75** villagers trained in prevention of social conflicts and mediation techniques (March 2021).
- **103** people trained in COVID-19 prevention and equipped with preventive materials for 30 villages (April – May 2021).

Public Awareness and Cooperation with other organisations

The UK Government

The Programme team advise and liaise with the UK Foreign, Commonwealth and Development Office (FCDO) through working groups and bilateral meetings with ambassadors and desk officers. The team share knowledge and experience on measures that might be effective in the complex environments of Abyei, the Central African Republic and the wider Sahel, encouraging Her Majesty's Government to use its money and influence efficiently and effectively.

The European Union

Concordis is a member of the European Peacebuilding Liaison Office (EPLO), which brings together organisations with similar objectives and facilitates proactive engagement between them and the European Union. This is intended to inform EU policy and decision making as to how future funding will be allocated, including through the Brexit process. EPLO has funding which enabled Concordis staff to make several visits to Brussels at no cost, working with colleagues across the peacebuilding sector and with senior officials in the European Union to develop policy and codes of practice that will increase programmatic effectiveness in the challenging contexts in which we all work. In particular, Concordis staff have taken a lead role in contributing to policy on conflict and climate change; emergency response in the event of rapidly deteriorating security; providing market and other economic incentives to promote peace; and conflict arising out of seasonal migration.

Concordis has continued to develop and deepen its own bilateral relationships with senior staff at the EU, both in Brussels and in the delegations in the countries in which we work.

Danish Refugee Council (DRC)

Concordis works collaboratively in consortium with DRC in Central African Republic in the north of the country. DRC has a longstanding commitment to CAR, with excellent networks and deserved reputation for delivering high-quality humanitarian work in the country. They asked Concordis to support them with peacebuilding aspects of their programme and to provide them with beneficiary feedback mechanisms, improving accountability of their work.

In turn, DRC and consortium partners, **Premier Urgence**, **Triangle** and **Action Against Hunger**, support Concordis' work, providing tangible interventions that respond to recommendations made by participants in Concordis' dialogue processes. These interventions address root causes of intercommunity conflict and provide peace dividends; clear and tangible benefits to resolving disputes peacefully instead of through violence.

United Nations Agencies

Projects are implemented in cooperation with many of the UN agencies, including:

- **MINUSCA** and **UNISFA** peacekeeping forces in CAR and Abyei, respectively.

- The International Organisation for Migration (**IOM**) to ensure clear collaboration and synergy with their work in the north of CAR and in Abyei.
- The Food and Agriculture Organisation (**FAO**), who deliver vaccines and other support to both herders and farmers, thereby providing peace dividends to communities in CAR and Abyei.
- The World Food Programme (**WFP**) who provide the teams with flights on the United Nations Humanitarian Air Service (**UNHAS**) when road travel is too difficult or dangerous in CAR and South Sudan.
- The United National Development Programme (**UNDP**), the UN Resident Coordinator's Office (**RCO**), the United Nations Office for the Coordination of Humanitarian Affairs (**OCHA**), **UNICEF** and others, who share information, analysis and risk assessments.

Priorities for 2021/22

Concordis' key priority for the coming financial year is to pursue our strategic approach in line with our mission, principles and values by:

- Delivering our current programmes to the highest standard, making a measurable and sustainable impact for peace by:
 - In Abyei, concluding the work funded by the European Union, finalising contractual arrangements for further work funded by the Canadian Ministry for Global Affairs, and starting implementation of those activities. These will have a particular focus on the role of justice in peace, and on the role of women and youth in promoting peaceful solutions.
 - In Mauritania, complete the work funded by the EU and the Kingdom of Belgium, which has a particular focus on building resilience to conflict alongside resilience to the effects of climate change. We also need to secure the next grant to start in Q4/Q1 2022-23
 - In CAR: finalise work on the UK Aid Grant; contract then deliver short programmes in the South East, in collaboration with Oxfam and others, and in the north-west, in collaboration with the UN's FAO; secure new primary grant for CAR, to start in Q3.
 - In Darfur, to work with national partners and existing contacts to design and negotiate funding for a new programme, then set up operations and start implementation. This will mirror our work in north-eastern CAR.
- Monitoring and evaluating impact in all areas of our work, enabling us to adapt programmes to meet areas of greatest need, and to remain accountable to both communities and our funders. This will include independent evaluations of each of our programmes.
- Preparing and disseminating clear reports that make the communities' recommendations and Concordis' analysis widely available to policy makers and others, whose decisions might support peace to the mutual benefit of the populations in conflict.
- Working alongside women and men effected by conflict to design and fund future programming that will be effective in these rapidly evolving and complex contexts. This includes ongoing work in the places we already operate, and new work in places where there are gaps in provision and opportunities to engage, which would benefit from our strategic approach and technical expertise.

In line with all businesses, the Board and executive team at Concordis have adapted our ways of working in response to the challenges presented by the COVID pandemic, to ensure our staff and those with whom we work are not put at risk of infection because of our activities. We adapted our programme activities to ensure

they comply with national regulations. Working with and through our networks, we have been able to support local peace builders in continuing to find workable solutions to the root causes of conflict, even when staff have not been able to visit them directly. In the UK, we have moved from office-based working to a hybrid model that is based on home working with options for face-to-face meetings at our registered office in London or a convenient local venue.

Risk management and Internal controls

The board is responsible for ensuring that there is an appropriate process for the management of any risks faced by Concordis, including ensuring that internal controls are in place and operating as intended. Alongside the executive team, the board regularly reviews and assesses the major risks to which the organisation is exposed, in particular those relating to the operations and finances of the organisation, and the safeguarding of staff and of those with whom we work. Risks are recorded and monitored on an organisational risk register which includes an assessment of the likelihood and potential severity of impact of each risk. The register also records mitigating actions and controls and is used to proactively manage risk effectively.

The risk committee of the board meets at least quarterly with the executive team, then reports on the status of those risks to the full board.

The most significant risk areas identified by the board are described in more detail below.

- Unrestricted income is insufficient to cover unbudgeted expenditure – we work to prevent this happening, and to mitigate the impact, by maintaining forecasting reporting systems that will forewarn when this happens and give sufficient time to implement any changes needed. In addition, we seek to reduce the likelihood of this happening by increasing fundraising from individuals and trusts.
- Institutional funding environment limits availability of grants – we attempt to reduce the impact by creatively looking for new fundraising opportunities with a more diverse set of donors as well as developing networks for consortium bids.
- Local people or staff are not safe from harm or abuse because of their association with Concordis - We have strong Safeguarding and Whistleblowing policies in place and continue to roll out training and awareness raising in all aspects of our work.
- Our security system fails to provide adequate cover to staff and the people we work with - central senior staff work closely with in-country staff to analyse and manage security risks. In country staff maintain good and regular contact with national security services, local security actors and their wider networks, who give access to briefings and provide support in the event of a crisis. Staff travelling to our programmes must complete specialist security awareness training.

Prior to each activity undertaken in the field, risks are assessed and analysed and appropriate mitigating steps are adopted. These are reviewed by the chief executive or the programme manager as appropriate.

FINANCIAL REVIEW

Results for the year

Concordis receives income grants from governmental and institutional donors to fund specific projects. This is supplemented by donations and other fundraising activities. Total income in the financial year increased to £1,1131,713 from £809,133 in the prior financial year. Our donations and gifts rose by 28% from £59,623 in 2019/2020 to £76,561 in 2020/21. Grant income also increased by over £285,000 between the two financial years. This reflects an overall faster implementation rate as the work was less constrained by COVID restrictions. In addition, we secured funding, which is supplemental to the main grants in our three countries of operation, to carry out short-term pieces of work which add to the impact of the programmes overall.

Our expenditure falls in to two categories, namely the costs of fundraising and the costs of implementing programmes on the ground in Africa. Both categories include a proportional share of the organisation's support costs, which include the costs of running the central entity and the costs of its governance. Total expenditure in 2020/2021 rose to £1,088,351 from £760,655 the previous year, although as stated above this was due to the increased programme activity.

Concordis reported a deficit for the financial year of £10,791 which is a decrease from the £38,731 reported surplus in the previous year. However, this is made up of a surplus on unrestricted funds of £38,341 (2019/20: surplus of £11,522) and a deficit on restricted funds of £48,511 (2019/20: surplus of £27,209).

The level of restricted fund fluctuates from year to year due to changes in the level of capital investment in our restricted projects. In 2019/20 the figure was a surplus because we received funding for vehicles and equipment for our project on the Sudan South Sudan borderlands. This year, 2020/21 the equivalent figure is a deficit as no new investment took place and the assets moved closer to the end of their useful lives on the respective projects. Our closing restricted fund balance is £30,320 (2020: £78,721).

Unrestricted funds comprise income from general fundraising activities and this funds the organisation's support costs. Our current plans are to increase the level of the unrestricted fund and we are pleased to have achieved this in the financial year. Our closing unrestricted fund balance is £67,971 (2020: £29,630).

Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover expenditure that has to be paid from unrestricted funds. The trustees resolved that Concordis should hold reserves equal to its liabilities, should the charity need to be wound up on a given day without further income. As at the end of the financial year, this amounts to £15,000. Unrestricted reserves on 30 June 2021 were £67,972 (2020: £29,630) which means that the policy has been met.

Going concern

The trustees regularly assess the ability of Concordis to continue as a going concern, and this was last reviewed in January 2022, before authorising these accounts. The trustees have considered several factors when arriving at their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2022, and a consideration of key risks that could negatively affect the charity.

Core costs not directly chargeable to grants are covered broadly by 3 sources: (i) charitable donations from individuals and churches, (ii) unrestricted grants from private trusts (iii) overhead percentage chargeable on project expenditure under the terms of grant contracts. Contribution to core costs is forecast to be higher in 2021/22 than in 2020/21. Donations and pledges already received in the first half of 2020/21 suggest that the funding base is secure for (i) and (ii). Contributions from programme funding which accounts for (iii) is forecast to be increased in the coming financial year, on account of grants under negotiation with the European Union as well as the Canadian Ministry for Global Affairs.

To address inherent uncertainties, we have considered detailed cash-flow projections based on several different funding scenarios and we are satisfied based on these projections that Concordis is able to continue as a going concern for the 12 months from the date of approval of these financial statements, and for the foreseeable future.

Auditor

Price Bailey LLP were re-appointed as auditor at the Board meeting on 27 January 2022.

Responsibilities of the Trustees

The Trustees are responsible for preparing this annual report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charities SORP 2019 (FRS102)
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by the Board on 27 January 2022 and signed on its behalf by:



EDWARD MOORE, Chair of Trustees

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CONCORDIS INTERNATIONAL TRUST

Opinion

We have audited the financial statements of Concordis International Trust (the 'charity') for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the 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

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 the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CONCORDIS INTERNATIONAL TRUST

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

- In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in trustees' report.
- We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate and proper accounting records have not been kept for the charitable company, 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; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and how it operates and considered the risk of the charity not complying with the applicable laws and regulations including fraud in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements. In relation to the charity this included employment law, financial

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CONCORDIS INTERNATIONAL TRUST

reporting and health & safety.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- We reviewed systems and procedures to identify potential areas of management override risk. In particular, we agreed the financial statements to underlying records, we carried out testing of journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions to identify large or unusual transactions.
- We reviewed key authorisation procedures and decision making processes for any unusual or one-off transactions.
- We reviewed minutes of Trustee Board meetings and agreed the financial statement disclosures to underlying supporting documentation.
- We have made enquiries of management and officers of the charitable company regarding laws and regulations applicable to the organisation and
- We reviewed the procedures in place for reporting the Risk Register to the Trustee Board.
- We have reviewed any correspondence with the Charity Commission and reviewed the procedures in place for the reporting of incidents to the Trustee Board including serious incident reporting of any such matters if necessary.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

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. Our audit work has been undertaken so that we might state to the 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helena Wilkinson BSc FCA DChA (Senior Statutory Auditor)

for and on behalf of

PRICE BAILEY LLP

Chartered Accountants

Statutory Auditors

Tennyson House

Cambridge Business Park

Cambridge

CB4 0WZ

Date: 31 March 2022

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
For the year ended 30 June 2021

	Notes	Unrestricted Funds Year to 30 June 2021 £	Restricted Funds Year to 30 June 2021 £	Total Funds Year to 30 June 2021 £	Unrestricted Funds Year to 30 June 2020 £	Restricted Funds Year to 30 June 2020	Total Funds Year to 30 June 2020
Income from:							
Donations and gifts	2	72,878	3,683	76,561	59,623	-	59,623
Institutional grants	3	-	1,035,152	1,035,152	-	749,510	749,510
Total Income		72,878	1,038,835	1,111,713	59,623	749,510	809,133
Expenditure on:							
Cost of raising funds		806	3,683	4,489	4,690	-	4,690
Charitable activities		199	1,083,663	1,083,862	33,664	722,301	755,965
Total expenditure	4	1,005	1,087,346	1,088,351	38,354	722,301	760,655
Net income from operating activities	5	71,873	(48,511)	23,362	21,269	27,209	48,478
(Losses)/gains on exchange rate movements		(33,532)	-	(33,532)	(9,747)	-	(9,747)
Net movement of funds		38,341	(48,511)	(10,170)	11,522	27,209	38,731
Reconciliation of funds							
Fund balances brought forward	12	29,630	78,721	108,351	18,108	51,512	69,620
Total funds carried forward	12	67,971	30,210	98,181	29,630	78,721	108,351

All of the above amounts relate to continuing activities.
The Statement of Financial Activities includes all gains and losses recognised in the year.
The notes on pages 26 to 36 form part of these financial statements.

Registered company number: 04930461

BALANCE SHEET
as at 30 June 2021

	Notes	As at 30 June 2021 £	As at 30 June 2020 £
Fixed assets	8	28,510	77,021
Current assets			
Debtors	9	71,554	32,389
Cash at bank and in hand	10	344,919	584,175
		416,473	616,564
Current liabilities			
Creditors: amounts falling due within one year	11	(346,802)	(585,234)
Net current assets		69,671	31,330
Total net assets	12	98,181	108,351
Funds			
Restricted fixed asset funds		28,510	77,021
Restricted revenue funds		1,700	1,700
Total restricted funds		30,210	78,721
Unrestricted funds		67,971	29,630
Total funds	12	98,181	108,351

The notes on pages 26 to 36 form part of these financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 27 January 2022 and signed on their behalf by:



EDWARD MOORE, Chair of Trustees



HENRY WRIGLEY, Treasurer

STATEMENT OF CASH FLOWS

For the year end 30 June 2021

	Note	Year to 30 June 2021 £	Year to 30 June 2020 £
Cash flows from operating activities:	A		
Net cash (used in)/ provided by operating activities		(191,941)	309,369
Cash flows from investing activities:			
Purchase of fixed assets		(13,783)	(59,620)
Change in cash and cash equivalents in the year		(205,724)	249,749
Cash and cash equivalents at the start of the year		584,175	344,173
Change in cash and cash equivalents due to exchange rate movements during the year		(33,532)	(9,747)
Cash and cash equivalents at the end of the year		344,919	584,175

	At 1 July 2020 £	Cash movements £	At 30 June 2021 £
Net debt reconciliation			
Cash at bank and in hand	584,175	(239,256)	344,919

Note A: Reconciliation of net income to net cash inflow from operating activities

Net income for the year	(10,170)	38,731
Adjustments for:		
Depreciation	62,294	32,411
Losses on foreign exchange	33,532	9,747
(Increase) in debtors	(39,165)	(27,863)
(Decrease)/increase in creditors	(238,432)	256,343
Net cash (used in)/provided by operating activities	(191,941)	309,369

The notes on pages 26 to 36 form part of these financial statements.

1. ACCOUNTING POLICIES

a) Legal status

Concordis International Trust is a charitable company limited by guarantee. It has been registered in England and Wales with the Charity Commission (Charity no: 1105697) since September 2004 and with Companies House since it was incorporated in October 2003 (Company no: 04930461). The company has no share capital, and its members are the trustees named on page 3. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. At the balance sheet date there were 9 members (2020: 10).

b) Registered and principal office

The registered and principal office of Concordis is International Dispute Resolution Centre, 1 Paternoster Lane, London EC4M 7BQ.

c) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 Jan 2019) (Charity SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention and are presented in pounds sterling which is the functional currency of the charity.

Concordis meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees regularly assess the ability of Concordis to continue as a going concern, and this was last reviewed in January 2022, before authorising these accounts. The trustees have considered several factors when arriving at their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2022, and a consideration of key risks that could negatively affect the charity.

Core costs not directly chargeable to grants are covered broadly by 3 sources: (i) charitable donations from individuals and churches, (ii) unrestricted grants from private trusts (iii) overhead percentage chargeable on project expenditure under the terms of grant contracts. Contribution to core costs is forecast to be higher in 2021/22 than in 2020/21. Donations and pledges already received in the first half of 2020/21 suggest that the funding base is secure for (i) and (ii). Contributions from programme funding which accounts for (iii) is forecast to be increased in the coming financial year, on account of grants under negotiation with the European Union as well as the Canadian Ministry for Global Affairs.

To address inherent uncertainties, we have considered detailed cash-flow projections based on several different funding scenarios and we are satisfied based on these projections that

Concordis is able to continue as a going concern for the 12 months from the date of approval of these financial statements, and for the foreseeable future.

e) Income

Income is accounted for on an accruals basis in the period in which the charity is entitled to income where the amount can be measured with reasonable certainty. Where donations are received net of tax, and tax is recoverable, the income is recognised gross at the time of receipt. Where the entitlement to project or grant income is performance related the income is recognised when the conditions for entitlement have been fulfilled.

f) Donated services

In line with SORP 2019, the value of donated services provided by volunteers is not incorporated into these financial statements.

g) Expenditure, its allocation and irrecoverable VAT

Expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure on charitable activities includes the direct cost of planning, staffing and implementing the operational activities. It also includes support costs, which represent costs of providing the infrastructure and organisational services that support the charitable activities as well as governance costs.

The majority of costs are directly attributable to specific charitable activities. Support costs, which relate to more than one activity, are apportioned across charitable activities and fundraising costs based on the level of expenditure of these activities.

Irrecoverable VAT is charged as a cost against the activity for which it was incurred.

h) Pensions

The costs of providing defined contribution pensions in the UK are charged to the Statement of Financial Activities as they fall due. The difference between contributions payable in the year and those paid are included in creditors in the balance sheet.

i) Operating leases

Instalments paid under operating leases are charged to the Statement of Financial Activities as they fall due.

j) Presentation currency and Exchange rate gains and losses

The functional currency of Concordis is considered to be pounds sterling (GBP) because that is the currency of the primary economic environment in which the charity operates.

Monetary assets and liabilities held at the year end and denominated in foreign currencies are translated into pounds sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate of exchange ruling on the time of the transaction. Exchange rate gains and losses are recognised in the Statement of Financial Activities.

k) Tangible fixed assets and Depreciation

Tangible fixed assets are stated at cost less any provisions for depreciation. Tangible fixed assets costing more than £500 are capitalised except when purchased with restricted funds when donor requirements for capitalisation are applied. The cost of fixed assets is their purchase cost, together with any incidental expenses on acquisition.

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets, spread evenly over their expected useful lives. It is calculated at a rate of 33.3% per annum. Where the asset has been acquired using restricted funds, the asset is depreciated to write off the cost, less estimated residual values over the remaining term of the grant.

l) Debtors

Other debtors are recognised in the financial statements at the settlement amount due. Prepayments are valued at the amount prepaid at the balance sheet date.

m) Cash at bank and in hand

Cash at bank and in hand includes current account balances held with banks.

n) Creditors

Creditors are recognised where the charity 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 obligations can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

o) Fund accounting

Restricted funds are funds that can only be used in accordance with specific restrictions imposed by donors. The detail of each restricted fund is set out in the note 11. Unrestricted general funds are available to spend on activities that further any of the charity's objectives. Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose. No unrestricted funds have currently been designated by the trustees.

p) Taxation

Concordis meets the definition of a charitable company for UK corporation tax purposes. It is potentially exempt from taxation on its income or capital gains to the extent they are applied for its charitable purposes.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Fixed assets are recorded at depreciated historical value. All other assets and liabilities are recorded at cost which is their fair value.

r) Critical accounting judgements and estimates

In the application of the accounting policies described in Notes 1a to 1s, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

	Unrestricted Funds Year to 30 June 2021 £	Restricted Funds Year to 30 June 2021 £	Total Funds Year to 30 June 2021 £	Unrestricted Funds Year to 30 June 2020 £	Restricted Funds Year to 30 June 2020 £	Total Funds Year to 30 June 2020 £
2. Donations and gifts						
Individuals	47,803	895	48,698	43,109	-	43,109
Churches	1,025	-	1,025	1,150	-	1,150
Corporates	12,590	-	12,590	-	-	-
Trusts	11,460	2,788	14,248	15,364	-	15,364
	72,878	3,683	76,561	59,623	-	59,623
3. Institutional grants						
European Union						
2019-2021 CAR (via Bekou)	-	110,689	110,689	-	68,201	68,201
2019-2021 Mauritania	-	79,488	79,488	-	86,476	86,476
2019-2021 Abyei	-	343,265	343,265	-	213,972	213,972
Foreign, Commonwealth and Development Office						
2018-2021 CAR (via UK Aid Direct)	-	391,670	391,670	-	334,547	334,547
2021 Mauritania	-	19,959	19,959	-	-	-
Kingdom of Belgium						
2020-2022 Mauritania	-	28,168	28,168	-	-	-
United Nations						
2020 Abyei (via UNIFSA)	-	19,582	19,582	-	4,371	4,371
2021 Abyei (via UNIFSA)	-	23,012	23,012	-	-	-
USAID						
2020 CAR (via Tetra Tech)	-	19,319	19,319	-	41,943	41,943
	-	1,035,152	1,035,152	-	749,510	749,510

	Staff Costs £	Other Direct Costs £	Support Costs £	Year to 30 June 2021 £	Staff Costs £	Other Direct Costs £	Support Costs £	Year to 30 June 2020 £
4a. Analysis of expenditure								
Cost of raising funds	4,300	57	132	4,489	3,667	716	307	4,690
Charitable activities:								
peace building								
Central African Republic	211,514	316,579	15,973	544,066	256,096	190,962	31,315	478,373
Mauritania	47,196	83,011	3,939	134,146	45,157	44,312	6,267	95,736
Abyei	214,085	171,380	11,660	397,125	98,896	55,727	10,831	165,454
Future project development	4,871	3,000	238	8,109	2,972	7,789	754	11,515
Awareness raising and advocacy	404	-	12	416	3,092	1,475	320	4,887
	482,370	574,027	31,954	1,088,351	409,880	300,981	49,794	760,655

Staff costs totalling £8,366 (2019: £15,255) are included in allocated support costs.

4b. Analysis of support costs

Governance	10,136	9,210
Facilities and IT	13,581	26,588
Financial management	2,815	7,299
Human resources	5,422	6,697
	31,934	49,794

4c. Analysis of governance costs

Audit	9,030	6,828
Board and committee meetings	125	256
Strategic and operational planning	981	2,260
	10,136	9,210

5. Net income for the year

Net income for the year is stated after charging:

Auditors' remuneration	9,030	6,828
Depreciation	62,294	32,411
Payments under operating leases	37,726	40,500

	Year to 30 June 2021 £	Year to 30 June 2020 £
6. Staff costs and numbers		
Costs of employing UK contracted staff were:		
Salaries	198,855	157,185
National insurance	19,472	15,708
Pension	11,151	9,169
	229,478	182,062
Costs of employing overseas staff on local contracts were:		
Salaries	237,939	218,612
Local payroll taxes	23,319	24,461
	490,736	425,135
The average number of contracted staff was:		
In the UK	6	5
Overseas	26	23
	32	28
The total remuneration of Key Management Personnel was:		
	112,263	86,160

There were no employees who received employee benefits (excluding employer pension costs) of more than £60,000 (2020: nil).

7. Trustees remuneration and Related party transactions

The trustees received no remuneration or expenses during the year (2019/2020: nil).

No reimbursement was made to trustees for directly incurred expenses in the current or preceding financial years.

Aggregate donations received from trustees and key management personnel during the year were £2,805 (2019/2020: £15,249).

No other benefits were awarded to Trustees during the financial year.

There were no other related party transactions.

	As at 30 June 2021 Equipment £	As at 30 June 2021 Vehicles £	As at 30 June 2021 Total £
8. Fixed Assets			
Cost at start of year	26,547	87,577	114,124
Additions	5,977	7,806	13,783
Cost at end of year	32,524	95,383	127,907
Depreciation at start of year	9,270	27,833	37,103
Charge for the year	16,138	46,156	62,294
Depreciation at end of year	25,408	73,989	99,397
Net book value			
At 30 June 2021	7,116	21,394	28,510
At 30 June 2020	17,277	59,744	77,021

	As at 30 June 2021 Total £	As at 30 June 2020 Total £
9. Debtors and prepayments		
Advance payments	11,412	10,832
Gift aid and other amounts due	52,182	4,936
Prepayments	7,960	16,621
	71,554	32,389

10. Cash at bank and in hand		
Cash at bank held in the UK	250,036	535,769
Cash in hand in the UK	94	-
Cash at bank held overseas	71,005	33,018
Cash held overseas	23,784	15,388
	344,919	584,175

	As at 30 June 2021 £	As at 30 June 2020 £
11a. Creditors: amounts falling due within one year		
Trade creditors	15,828	19,447
UK payroll tax and social security costs	4,997	-
Overseas payroll taxes	1,586	17,336
UK pensions	26,785	1,282
Deferred income (see notes 11b and 11c)	290,856	541,169
Accruals	6,750	6,000
	346,802	585,234
11b. Deferred income		
Brought forward at start of year	541,169	279,051
Income deferred during the year	784,839	921,252
Income released during the year	(1,035,152)	(659,134)
Carried forward at the end of the year	290,856	541,169
11c. Analysis of deferred income		
European Union		
2019-2021 CAR (via Bekou)	79,237	50,829
2019-2021 Mauritania	-	32,158
2019-2021 Abyei	85,355	428,620
Foreign, Commonwealth and Development Office		
2018-2021 CAR (via UK Aid Direct)	17,046	-
Kingdom of Belgium		
2020-2022 Mauritania	109,218	-
United Nations		
2020 Abyei (via UNIFSA)	-	15,177
USAID		
2020 CAR (via Tetra Tech)	-	14,385
	290,856	541,169

	Note	At 1 July 2020 £	Income £	Expenditure £	Gain/loss on exchange rate £	At 30 June 2021 £
12a. Current year						
Restricted fixed asset fund						
EU: 2019-2021 CAR (via Bekou)	1	9,688	-	(8,943)	-	745
EU: 2019-2021 Mauritania	2	12,710	-	(8,473)	-	4,237
EU: 2019-2021 Abyei	3	49,515	13,783	(40,164)	-	23,134
UK Aid Direct: 2019-2021 CAR	1	5,108	-	(4,714)	-	394
		77,021	13,783	(62,294)	-	28,510
Restricted revenue fund						
EU: 2019-2021 CAR (via Bekou)	1	-	110,689	(110,689)	-	-
EU: 2019-2021 Mauritania	2	-	79,488	(79,488)	-	-
EU: 2019-2021 Abyei	3	-	329,482	(329,482)	-	-
FCDO:2019-2021 CAR (via UK Aid Direct)	1	-	19,959	(19,959)	-	-
FCDO: 2021 Mauritania	2	-	28,168	(28,168)	-	-
Belgium: 2020-2022 Mauritania	2	-	391,670	(391,670)	-	-
UN: 2020 Abyei (via UNIFSA)	3	-	19,582	(19,582)	-	-
UN: 2021 Abyei (via UNIFSA)	3	-	23,012	(23,012)	-	-
USAID: 2020 CAR (via Tetra Tech)	1	-	19,319	(19,319)	-	-
Other	4	1,700	3,683	(3,683)	-	1,700
		1,700	1,025,052	(1,025,052)	-	1,700
Unrestricted fund		29,630	72,878	(1,005)	(33,532)	67,971
Total funds		108,351	1,111,713	(1,088,351)	(33,532)	98,181
12b. Prior year						
Restricted fixed asset fund						
EU: 2019-2021 CAR (via Bekou)	1	9,822	-	(6,520)	-	3,302
EU: 2019-2021 Mauritania	2	21,359	-	(8,473)	-	12,886
EU: 2019-2021 Abyei	3	-	59,620	(8,475)	-	51,145
UK Aid Direct: 2019-2021 CAR	1	18,631	-	(8,943)	-	9,688
		49,812	59,620	(32,411)	-	77,021
Restricted revenue fund						
EU: 2019-2021 CAR (via Bekou)	1	-	68,201	(68,201)	-	-
EU: 2019-2021 Mauritania	2	-	86,476	(86,476)	-	-
EU: 2019-2021 Abyei	3	-	154,352	(154,352)	-	-
UK Aid Direct: 2019-2021 CAR	1	-	334,547	(334,547)	-	-
UN: 2020 Abyei (via UNIFSA)	3	-	4,371	(4,371)	-	-
USAID: 2020 CAR (via Tetra Tech)	1	-	41,943	(41,943)	-	-
Other	4	1,700	-	-	-	1,700
		1,700	689,890	(689,890)	-	1,700
Unrestricted fund		18,108	59,623	(38,354)	(9,747)	29,630
Total funds		69,620	809,133	(760,655)	(9,747)	108,351

Notes:

- (1) The purpose of the grants UK Aid Direct 2018-2021 CAR, EU 2019-2021 CAR (via Bekou) and USAID: 2020 CAR (via Tetra Tech) is to promote peaceful seasonal migration to mutual benefit in the north of Central African Republic.
- (2) The purpose of the grants EU: 2019-2021 Mauritania, FCDO: 2021 Mauritania and Belgium: 2020-2022 Mauritania is to promote peaceful coexistence and resilience to the effects of climate change in the Senegal River Valley region.
- (3) The purpose of the grants EU: 2019-2021 Abyei, UN: 2020 Abyei (via UNIFSA) and UN: 2021 Abyei (via UNIFSA) is for supporting peacebuilding and intercommunity trade in the Abyei Administrative Area.
- (4) The purpose of the individual donor grants for South Sudan is to promote resolution of conflict at national level in South Sudan.

	Unrestricted Funds Year to 30 June 2021 £	Restricted Funds Year to 30 June 2021 £	Total Funds Year to 30 June 2021 £	Unrestricted Funds Year to 30 June 2020 £	Restricted Funds Year to 30 June 2020 £	Total Funds Year to 30 June 2020 £
13. Analysis of net assets between funds						
Fixed assets	-	28,510	28,510	-	77,021	77,021
Debtors and prepayments	986	70,568	71,554	4,482	27,907	32,389
Cash at bank and in hand	67,333	277,586	344,919	27,046	557,129	584,175
Creditors: amounts falling due within one year	(348)	(346,454)	(346,802)	(1,898)	(583,336)	(585,234)
Total net assets	67,971	30,210	98,181	29,630	78,721	108,351

	As at 30 June 2021 £	As at 30 June 2020 £
14. Lease commitments		
Operating leases which expire		-
Within one year – land and buildings	<u>7,555</u>	<u>50,100</u>