

**CHARITY NUMBER : 1105697**

**COMPANY NUMBER : 04930461**

**CONCORDIS INTERNATIONAL TRUST**  
**COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 30 JUNE 2023**



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## LEGAL AND ADMINISTRATIVE INFORMATION

**Advisory panel:** Viscount Brentford  
Edward Moore  
Dame Rosalind Marsden  
Dan Philips  
Joan McGregor  
Vice Admiral Charles Style  
Duke Duchscherer  
Milen Maes

**Trustees and Directors:** (Pieter) Thijs Alexander  
Joanna Buckley (appointed, 22 May 2023)  
Fern Curtis (appointed, 22 May 2023)  
Sally Deffor (resigned, 11 September 2022)  
Katie Johnson (appointed, 14 February 2023)  
Peter McLoughlin  
Jeremy Lefroy  
Edward Moore, Chair  
Sam Slota-Newson  
Frances Tammer  
David Tetlow  
Mary Thorogood (resigned, 12 September 2022)  
Chris West (appointed, 22 May 2023)  
Henry Wrigley, Treasurer

**Senior Executives:** Peter Marsden, Chief Executive and Director of Programmes  
Emma Joynson-Hicks, Director of Operations (until 31 October 2022)  
Sue Rooke, Director of Finance

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

**Company Secretary:** Sue Rooke

**Independent Auditor:** Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London EC1Y 0TL

**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](http://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.

Recent evaluations 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. The last skills audit of Board members identified a need to strengthen skills in the areas of operations, fundraising and marketing. 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 and fundraising, human resources and risk. 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 the Director of Finance. This senior executive team, along with other managers in the organisation, report to Board and committee 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:



KINGDOM OF BELGIUM  
Federal Public Service  
Foreign Affairs,  
Foreign Trade and  
Development Cooperation



Food and Agriculture  
Organization of the  
United Nations



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 are committed to ensuring that we always treat the public sensitively and respectfully, taking special care to protect people who may find themselves in vulnerable circumstances. 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 and that they should comply with the standards and good practice referred to above. 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 2022/2023**

Our achievements in 2022/2023 centred on peace building activities in our key areas of operation as well as efforts we made to raise public awareness of the wider issues. The year saw significant progress for the team in Central African Republic as their efforts ranged from grass roots initiatives to improve security for women to negotiations for cross border peace agreements for peaceful cattle migration. The teams in Sudan and South Sudan have covered a broad range of work in South Darfur, West Kordofan and Abyei ensuring they are prepared and able to support communities in rapidly changing political and in fragile security circumstances. Finally, in June 2023, we closed our project in Mauritania as we recognised that the communities with whom we worked can now stand alone and keep peace without us. Each of these programmes is discussed in more detail below.

### **Central African Republic (CAR)**

Concordis has four bases in CAR: Paoua, Ndélé, Birao and Bangui, from which our teams support Advisory Groups across the prefectures of Ouham Pendé, Bamingui Bangoran and Vakaga. Concordis' philosophy is that people who live where conflict is fought and felt, and who are already respected members of their communities, are those best placed to resolve conflict when it arises. We aim to put in place local capacity to resolve conflict quickly, before it escalates further.

We began our current project in CAR with comprehensive consultations involving more than 8,000 people, ensuring that people from all communities felt heard. Subsequently, we identified people who were already trusted by each group to resolve conflict, carefully checking for any affiliation with armed groups or extremist ideologies.

Some from this group joined a network of Community Mediators who we trained, supported and then equipped with practical equipment like motorbikes, to enable them to reach conflict zones quickly. Others were appointed by their communities to join an Advisory Group: a gathering of peacebuilders from across a prefecture, of different ethnic groups and livelihoods, who advised us how to tailor our work to meet complex local needs, and who kept us accountable to the communities who sent them. Our early warning system raises alerts of brewing conflicts, enabling the Advisory Group to intervene or to send out a Community Mediator thereby, resolving disagreements and restoring relationships.

This year our project work, funded by the European Union, has:

- trained and supported 90 local peacebuilders in income generating activities, to make their work sustainable.
- held workshops for 89 women, who were then able to play an active part in finding agreed solutions to root causes of conflict.
- trained 8 Civil Society organisations, including 2 women's organisations, which became actively involved in peacebuilding.
- engaged 95 Community Leaders who have used Concordis' platforms to speak out against violence and encourage their supporters to work together peacefully.
- increased the number of Advisory Group members to 216, of whom 34% are women.

- trained over 400 individuals in conflict analysis and mediation, who took their skills into the communities where they experience conflict.
- resolved 525 conflicts in CAR because the protagonists called Advisory Groups instead of resorting to violence or calling in an armed group. These conflicts were rooted in a number of issues including, destruction of crops, disruption of fishing, rustling of cattle, armed youths, and rape and attempted rape cases.
- trained and supported 112 Community Mediators, of whom 38% are women.
- engaged 40,000 people through radio broadcasts.
- brokered 2 highly significant Cross-Border Agreements with Acts of Engagement.
- enabled 1,029 herders to have their livestock vaccinated, a total of 12,275 animals, including cattle, sheep, goats chickens.



### **Negotiating cross-border peace agreements**

This year in CAR, we have had a significant breakthrough, which is already making a difference in promoting peaceful cattle migration. This came about through the work of our team, building relationships with all sides over five years.

When cattle rustlers and other criminals were being pursued by the military, they often fled across the border. Either they would get away, or they would be followed by the military into Chad or CAR. This would look like an invasion, and there were many diplomatic incidents when the armies of Chad and CAR faced off across the



border. Following extensive trust-building with all sides, Prefects from southwest Chad and northwest CAR agreed to meet on the border at a series of two cross-border security workshops facilitated by Concordis in Markounda and Bekoninga. We enabled the Prefects to have more collaborative and trusting relationships, so they can now address cross-border issues as they arise. We brokered 'Engagement Acts' with agreements on accountable taxation of herders, establishment of joint security patrols, information sharing protocols and the provision of services including veterinary support.

The impact of the cross-border peace agreements is that

- herder members of the Ouham Pendé Advisory Group have reported a significant decrease in livestock theft because of the cross-border agreement that Concordis brokered.
- farmers report a reduction in the destruction of fields and increased respect for cattle corridors. Farmers also report fewer herders calling upon armed groups to support them.
- there have been no house-burning incidents in this zone since the agreement was signed.

This has given confidence to many of the mayors, traditional leaders and others to implement the agreement and to work more collaboratively with their counterparts from across the border. It has certainly encouraged them to support Concordis' work and to work closely with us in finding peaceful solutions to the complex challenges of governing these borderland areas.

#### **Grassroot solutions to make women safer**

Our recent consultations in north-west CAR discovered profound differences in the way women and men experience conflict. As people told us their stories and we found that, outside the home, most violence against women occurs on their way to markets, water points and the fields they farm. When our team in CAR began to overlay maps of these different conflict dynamics, we found a clear correlation between villages without a source of clean drinking water in the village, and those whose women reported higher incidents of sexual violence. 12 of the 14 villages that reported the highest cases of violence against women also reported that they have no working well or an unreliable well. Conversely, the nine villages with a working well reported lower levels of violence against women.



We used this evidence base to demonstrate where wells and other infrastructure are needed most if they are to alleviate conflict. We mapped out the places where repairing broken boreholes or digging more boreholes would provide a secure and adequate source of water for each community. We aimed to reduce the distances women need to travel to get water and therefore their exposure to violence.

We then worked alongside other organisations who have these specialist skills, enabling them to deliver their vital services at the point of greatest need. This means infrastructure is built where it is likely to prevent conflict, and where it will be valued and owned by the local communities.

We know that merely improving access to waterpoints will not resolve intercommunity tensions on their own. But when this infrastructure is provided as part of a wider package to improve the socio-economic context and to build social cohesion, then the waterpoints can address a root cause of conflict, provide a peace dividend, and build confidence in the wider peace process.

## **SUDAN AND SOUTH SUDAN**

### **The War**

On the 15 April 2023, conflict in Sudan escalated rapidly as President al-Burhan and Vice President Dagalo (known as Hemeti) mobilised their respective military factions, the Sudanese Armed Forces (SAF) and Rapid Support Forces (RSF) and began fighting in Khartoum and across much of Sudan. These men had ruled the country together after overthrowing the civilian / military coalition in 2021 but turned to fighting each other for political and economic power. While the focus is on Khartoum's power struggles, local, intercommunity tensions and latent conflicts have reignited and sparked. Those bubbling grievances are picked up by SAF and RSF recruiters, persuading people from the same tribe, clan or even family, to bring their fight to one side or the other of this war.

The Concordis' team in Sudan is based in Nyala, the capital of South Darfur, which is on a front-line, including the residential neighbourhoods where our staff live. Mercifully, all 15 of Concordis' Sudanese staff were safe, but life for them has been tough. Concordis' priority was to support our colleagues and their families as best we can, showing them that they and their country are loved and not forgotten.

We are now helping the team gradually return to their roles. As the war continues, there have also been opportunities for ongoing peacebuilding. In Sudan, there are proactive local peacebuilders seeking to stop the war and to prevent conflict in their communities from escalating into violence. Opportunities to support and amplify their work have been taken and will continue to be taken into the next financial year.

### **South Darfur, Sudan**

Building peace in Sudan has been part of Concordis' work since our inception in 2004. We work by invitation, helping to support local people implement long-term and sustainable solutions to disputes. We were delighted, therefore in early 2023, to receive an invitation to resume our work alongside Sudanese communities located in South Darfur funded by the European Union. The invitation came from Darfuri herders who were familiar with our work from spending the dry season over the border in Central African Republic.

The Concordis team consulted 3,722 people in February and March 2023 across 16 localities in South Darfur. In this financial year, time was dedicated to going back to the communities at intervals, to keep us accountable

to the communities affected by conflict and to ensure that our work remains relevant and useful to them, as well as to check our own assumptions. During the consultations, we identified people who are trusted by the community to resolve conflict and to whom they go if they have a problem. We then invited these trusted women and men to join an Advisory Group. During the consultation we identified 103 trusted people from across South Darfur, who are suitable to join an Advisory Group.

In addition, we trained:

- 61 Women Peace Ambassadors and 46 Peace Committee members in peacebuilding.
- 39 women in using small business grants to further peacebuilding and social relief.
- 175 women in small grants management, preparing them to receive a grant to start small businesses and dispersed 19 grants before the war stopped this activity.

Concordis' programme in South Darfur continues into 2023/24, as our brave and committed national staff work alongside a network of brilliant and trusted local peacebuilders, seeking to stop existing tensions becoming instrumentalised by the war.



## West Kordofan; Sudan

In the last quarter of the year, the Concordis team supported a peace messaging tour across the 14 localities of the Sudanese state of West Kordofan led by Misseriya Paramount Chief Baba Mukhtar who has been party to our work in Abyei for more than a decade. The work was funded by the Canadian Ministry for Global Affairs.

Chief Mukhtar saw the need and the opportunity to use his influence to help prevent his state from becoming engulfed in the war. He invited Concordis to partner with him in this initiative. He drew large crowds of women and men, with a simple, effective message, urging the protagonists on both sides that, whatever their issues with one another, they must not destroy their own communities.

During the tour, Chief Mukhtar and the Concordis team facilitated dialogue between traditional leaders, local



authorities and communities. They responded to invitations to host community meetings, to advocate peace messaging, to give bespoke training for civil society on conflict resolution, and to support local peacebuilders in using traditional law and customs to deescalate conflicts.

The communities also came up with broader recommendations for future initiatives, to include work with other communities in conflict outside West Kordofan, the creation of employment opportunities for youth through improved access to local markets and providing training for women in income generating activities. The tour was a powerful testament to the transformative potential of unity, dialogue and shared aspirations and these will go a long way to continued work on building resilience to conflict in the state.

## **Abyei**

Abyei covers 4,000 square miles in the borderlands between Sudan and South Sudan and is a contested territory whose status was never determined by the Comprehensive Peace Agreement that ended the Sudanese Civil War in 2005. It is important as it is one of few border crossings for trade, particularly food, between Sudan and South Sudan. Abyei is home to over 100,000 Ngok Dinka and hosts over 200,000 more people during the dry season when Misseriya from the north and Twic Dinka and Nuer from the south graze their cattle there.

Abyei's contested governance results in the area being highly volatile and violent, because:

- international development assistance is all but impossible, especially in the north. Acute underdevelopment creates grievances.
- access to justice services, particularly for women, is limited but sorely needed to ensure justice, accountability and survivor care.
- pressure on grazing due to both droughts and flood, made worse and more frequent by the effects of climate change, is increasingly bringing herders from different ethnic groups into conflict.

Consequently, Abyei is highly volatile and experiences frequent violence. Concordis has been working there since 2009, now with offices in Abyei Town, Amiet Market and Muglad, in Sudan.



In this financial year, our work (also funded by the Canadian Ministry for Global Affairs), has focussed on peace conferences on the cattle routes and their role in building resilience to conflict. Peace conferences are part of ongoing work in which people and communities hold one another accountable for the agreements they have made. Members of the Peace Committee comprise Misseriya and Ngok Dinka representatives, appointed by their communities and Concordis staff provide practical support and with mediation as necessary. The conference itself is attended by traditional leaders, community influencers including women and youth, and sometimes members of armed self-defence groups. The Peace Committee may decide to invite paramount chiefs for a high-level meeting, or to work on local dynamics around cattle movements, inviting cattle owners and the farmers who cultivate land close to the cattle corridor. Examples from the year include:

- in October 2022, 46 Twic and Ngok civil society members talked face-to-face for four days, resulting in an agreement to cooperate and a call for ceasefire.
- in April 2023, 92 traditional leaders agreed to implement many provisions in a peace agreement, including restoring freedom of movement and withdrawing armed Nuer allies. In August 2023, this peace agreement was signed.

The key outcome of these conferences was the commitment from each community to meet ahead of cattle movement seasons, fostering locally led conflict resolution. Our work to deal with underlying grievances goes on, but this is tremendously encouraging.

## **Mauritania**

Concordis' programme in Mauritania focussed on conflict transformation and attitudinal change, made possible by bringing rival communities together through years of carefully facilitated dialogue. After nearly a decade of investment in community mediators, joint councils and women's cooperatives, previously conflicting groups now have symbiotic, mutually beneficial relationships. Through our work we have identified that these communities can now stand alone and keep the peace without us.





The Concordis team has been delighted to see that the project has also led to changing attitudes between men and women, and the transformation of their respective roles and responsibilities. Examples include:

- Concordis has been working in south-west Mauritania since 2014, in villages where the relationships between the Moorish, Pulaar and Wolof communities were non-existent, and conflicts were numerous. In 1989, nearly 100,000 Pulaar people from Mauritania were violently displaced from their homelands in the fertile Senegal River Valley, to the other side of that river, into Senegal itself. Nearly twenty years later, the Senegalese government decided to return the Pulaar deportees to their villages in Mauritania. On their return, they found the land had been given to Haratine people, ostensibly to help them out of modern-day slavery. Slowly but surely, Concordis built trust between these communities. Groups who once didn't communicate are now interacting harmoniously, going to each other's weddings and working together on shared agriculture projects.
- we brought together communities from 31 villages facing seemingly intractable land conflict, to help them decide how best to use the contested plots of land. Six villages decided to grant the land to women's cooperatives, to be farmed by women from both sides of the conflict. It looked beyond the apparent conflict and addressed the root causes of grievance, namely lack of livelihoods, access to land and food insecurity. The solution also began to address important issues around female empowerment and economic engagement.
- women worked collaboratively to develop other new sources of income with inter-community agreements protecting the arrangements. Concordis organised training courses and provided tools and sewing machines. With the women as joint providers for their family's needs, alongside their men, they have more voice in the community. The men in the villages are increasingly recognising women's role as autonomous economic actors, and now give them more space in collective decision-making.

The Concordis team leaves a very different Mauritania to 2014. Her people still face enormous challenges, being at a front line in the impact of climate change, but they can now face these challenges collaboratively and without the compounding hazard of intercommunity conflict. Just as important, they can face these challenges with women as more fully engaged economic actors, which is more sustainable for everyone. We are grateful to the Kingdom of Belgium for funding this final phase of the programme.



## Public Awareness and Cooperation with other organisations

One of Concordis' charitable objectives is to raise support for peacebuilding and dialogue as a response to conflict in the world. The need for this is growing, as political discourse becomes increasingly polarised and, as we write this report, we face the real possibility of a war between global powers.

Often, and perhaps understandably, the default response to international conflict is military escalation. We believe it is now more important than ever to keep open channels for communication, and to work strategically to deescalate conflict and to identify and address its root causes.

This is not naive optimism; peacebuilding requires bravery and hard work, particularly on the part of the women and men who live and work where conflict is fought and felt. It is our privilege to work alongside some of these peacebuilders on the front line of conflict, and we are strong champions for them and for the vital work we share.

Peacebuilding may be hard work, but it does work. This year we have continued to add our voice to those of our fellow peacebuilders, making the case for effective peacebuilding, nuanced conflict analysis and a conflict-sensitive approach to business, to humanitarian responses and to the mitigation of the effects of climate change. We have also worked collaboratively with diplomats and humanitarians to ensure that the people in the countries where we work are not forgotten, even if the focus of the media has moved on.

This public awareness work has included bilateral meetings with senior diplomats at the UK's Foreign, Commonwealth and Development Office (FCDO), the European Union, USAID and the governments of Canada, Norway, Sweden and Germany. It has also included being proactive members of BOND (the UK network for organisations working in international development), EPLO (the European Peacebuilding Liaison Office), country-specific working groups and UN clusters, speaking on panels and chairing and facilitating working groups as needed.

Concordis staff have taken a lead role in contributing to UK and EU 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 also enjoyed ongoing and fruitful partnerships with humanitarian organisations working in the same places, including **Danish Refugee Council, Premier Urgence, Triangle, Action Against Hunger, Oxfam and ACTED**. 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, we were able to provide them with recommendations made by participants in Concordis' dialogue processes for tangible interventions that 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 2023/24

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: continuing the work funded by the Canadian Ministry for Global Affairs, which has a particular focus on the role of justice in peace, and on the role of women and youth in promoting peaceful solutions.
  - in CAR: continuing the work funded by the European Union, promoting peaceful transhumance in the Northern prefectures along the borders with Cameroon, Chad and Darfur.
  - in Darfur: continuing the work funded by the European Union, promoting peaceful coexistence between herders and farmers, displaced people, returnees and settled populations in South Darfur. This mirrors 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 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.

## 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 policies and 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, those relating to the operations and finances of the organisation, and the safeguarding of staff and 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.

- Our security system fails to provide adequate levels of cover to our staff and people we are working with and results in the death or serious injury of staff member in a project country
  - We ensure that the Board skills matrix includes members with significant security expertise,



and this improves the Board's ability to support the executive staff in assessing and managing security risks.

- The likelihood of security incidents is reduced through training for staff and risk assessments that consult a wide range of actors, including national security services, dominant embassies and UN security forces in each country, as well as Concordis' extensive networks amongst local populations and non-state actors.
- Failure to secure major, follow on funding for a key programme country or region or missing a key funding opportunity

We continue to decentralise more of our programme leadership to the countries where we work. As well as improving local ownership of the programmes, this enables senior staff to have more contact with current and prospective donors, as well as with potential partners for consortium bids.

- Our safeguarding system fails to protect the people we work with or our staff.

The Safeguarding Policy is supported by our Code of Conduct and clear whistleblowing procedures enable and encourage reporting.

Each programme has a has a nominated Safeguarding Focal person whose role is to induct and raise awareness of the policy within the programme. There are also nominated Safeguarding Officers at organisational and Board level.

## FINANCIAL REVIEW

### Results for the year

Concordis receives income as 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 rose from £1,757,760 in 2021/22 (restated) to £2,915,275 in 2022/23. Our donations and gifts rose from £33,178 in 2021/22 to £82,558 in 2022/23. Grant income also rose, an increase of almost £1,160,000 between the two financial years (restated). This reflects the fact that the programme in Central African Republic grew from operating in one location to having bases and thereby close access to communities in four locations. In addition, in 2022/23 we set up our operations in South Darfur, Sudan.

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 2022/2023 was £1,939,111 which is higher than the level of £964,075 from the previous year, for the reasons stated above.

Concordis reported a surplus for the financial year of £986,288 which is an increase from the surplus of £831,003 (restated) reported in the previous year. This is made up of a surplus on unrestricted funds of £48,889 (2021/22: deficit of £15,635) and a surplus on restricted funds of £937,399 (2021/22 (restated): surplus of £846,638).

The level of restricted fund fluctuates from year to year due to changes in activity levels on restricted projects

and the level of investment in capital assets.

Unrestricted funds comprise income from general fundraising activities and this funds the organisation's support costs.

### Reserves policy

Our Reserves Policy is designed to provide strategic direction in maintaining adequate reserve levels. We need to hold sufficient funds to enable us to react to any unexpected adverse impact on our finances while ensuring we can cover future liabilities as they arise. The Trustees have set the reserves policy in terms of:

- the costs that would be incurred in the orderly winding down of the organisation's activities, including staff termination costs, legal fees, lease obligations, and other liabilities
- various scenarios where levels of risk materialise with adverse financial impact
- working capital requirements

Following the latest review of these criteria, the Trustees have set the target reserve level in the region of £240,000. At 30 June 2023, our unrestricted reserve stood at £99,584 (2022: £52,336). Our future plans balance the need to build reserves while continuing to invest in our mission. We aim to build our reserve levels during our current three year strategic cycle.

### Going concern

The Trustees regularly assess the ability of Concordis to continue as a going concern, and this was last reviewed in January 2024, 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 June 2025, 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 2023/24 than in 2022/23.

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

Sayer Vincent LLP were appointed as auditor by Board resolution on 18 June 2023.

## 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 1 February 2024 and signed on its behalf by:

EDWARD MOORE, Chair of Trustees



## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONCORDIS INTERNATIONAL TRUST

### Opinion

We have audited the financial statements of Concordis International Trust (the 'charitable company') for the year ended 30 June 2023 which comprise the statement of financial activities, balance sheet, 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 FRS 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 charitable company's affairs as at 30 June 2023 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
- 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 charitable company 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 Concordis International Trust'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

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONCORDIS INTERNATIONAL TRUST**

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.

### **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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Annual 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us 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; or
- The Directors 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' Annual Report and from the requirement to prepare a strategic report.

### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities set out in the Trustees' Annual Report, 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, 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 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 the Trustees either intend to liquidate 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 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

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONCORDIS INTERNATIONAL TRUST

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 extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONCORDIS INTERNATIONAL TRUST

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). 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.

Noelia Serrano (Senior statutory auditor)

Date: 20 March 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 110 Golden Lane, LONDON, EC1Y 0TG

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Incorporating the income and expenditure account)**  
**For the year ended 30 June 2023**

	Notes	Unrestricted Funds Year to 30 June 2023	Restricted Funds Year to 30 June 2023	Total Funds Year to 30 June 2023	Unrestricted Funds Year to 30 June 2022	Restricted Funds Year to 30 June 2022 (restated)	Total Funds Year to 30 June 2022 (restated)
		£	£	£	£	£	£
<b>Income from:</b>							
Donations and gifts	2	81,708	850	82,558	33,178	-	33,178
Other income		5,250	-	5,250	5,306	-	5,306
Institutional grants	3	-	2,827,467	2,827,467	-	1,719,276	1,719,276
<b>Total Income</b>		<b>86,958</b>	<b>2,828,317</b>	<b>2,915,275</b>	<b>38,484</b>	<b>1,719,276</b>	<b>1,757,760</b>
<b>Expenditure on:</b>							
Cost of raising funds		32,742	-	32,742	14,041	-	14,041
Charitable activities		18,479	1,887,890	1,906,369	57,260	892,774	950,034
<b>Total expenditure</b>	4	<b>51,221</b>	<b>1,887,890</b>	<b>1,939,111</b>	<b>71,301</b>	<b>892,774</b>	<b>964,075</b>
<b>Net income from operating activities</b>	5	<b>35,737</b>	<b>940,427</b>	<b>976,164</b>	<b>(32,817)</b>	<b>826,502</b>	<b>793,685</b>
Gains/(losses) on exchange rate movements		13,152	(3,028)	10,124	17,182	20,136	37,316
<b>Net movement of funds</b>		<b>48,889</b>	<b>937,399</b>	<b>986,288</b>	<b>(15,635)</b>	<b>846,638</b>	<b>831,003</b>
<b>Reconciliation of funds</b>							
Fund balances brought forward	12	52,336	1,096,358	1,148,694	67,971	249,720	317,691
<b>Total funds carried forward</b>	12	<b>101,225</b>	<b>2,033,757</b>	<b>2,134,982</b>	<b>52,336</b>	<b>1,096,358</b>	<b>1,148,694</b>

All the above amounts relate to continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.  
Detailed information on the restatement of income in prior years is included in note 15 to the financial statements.

The notes on pages 30 to 42 form part of these financial statements.

Registered company number: 04930461

**BALANCE SHEET**  
**as at 30 June 2023**

	Notes	As at 30 June 2023 £	As at 30 June 2022 (restated) £
<b>Fixed assets</b>	8	<b>168,791</b>	40,397
<b>Current assets</b>			
Debtors	9	<b>77,703</b>	96,803
Cash at bank and in hand	10	<b>2,064,681</b>	1,096,216
		<b>2,142,384</b>	1,193,019
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	11	<b>(176,193)</b>	(84,722)
<b>Net current assets</b>		<b>1,966,191</b>	1,108,297
<b>Total net assets</b>	12	<b>2,134,982</b>	1,148,694
<b>Funds</b>			
Restricted fixed asset funds		<b>167,150</b>	40,397
Restricted revenue funds		<b>1,866,607</b>	1,055,961
Total restricted funds		<b>2,033,757</b>	1,096,358
Unrestricted fixed assets funds		<b>1,641</b>	-
Unrestricted funds		<b>99,584</b>	52,336
<b>Total funds</b>	12	<b>2,134,982</b>	1,148,694

The notes on pages 30 to 42 form part of these financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 1 February 2024 and signed on their behalf by:

EDWARD MOORE, Chair of Trustees

HENRY WRIGLEY, Treasurer

## STATEMENT OF CASH FLOWS

For the year end 30 June 2023

	Note	Year to 30 June 2023 £	Year to 30 June 2022 (restated) £
<b>Cash flows from operating activities:</b>	A		
Net cash provided by operating activities		<b>1,129,362</b>	755,877
<b>Cash flows from investing activities:</b>			
Purchase of fixed assets		<b>(171,021)</b>	(41,896)
<b>Change in cash and cash equivalents in the year</b>		<b>958,341</b>	713,981
Cash and cash equivalents at the start of the year		<b>1,096,216</b>	344,919
Change in cash and cash equivalents due to exchange rate movements during the year		<b>10,124</b>	37,316
<b>Cash and cash equivalents at the end of the year</b>		<b>2,064,681</b>	1,096,216

	At 1 July 2022 £	Cash movements £	At 30 June 2023 £
<b>Net debt reconciliation</b>			
Cash at bank and in hand	<b>1,096,216</b>	<b>968,465</b>	<b>2,064,681</b>

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

Net income for the year	<b>986,288</b>	831,003
Adjustments for:		
Depreciation	<b>42,627</b>	30,009
(Gains) on foreign exchange	<b>(10,124)</b>	(37,316)
Decrease/(increase) in debtors	<b>19,100</b>	(76,489)
Increase in creditors	<b>91,471</b>	8,670
<b>Net cash provided by operating activities</b>	<b>1,129,362</b>	755,877

The notes on pages 30 to 42 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 12 members (2022: 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) (Charities SORP FRS102), 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 2024, 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 June 2025, 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 2023/24 than in 2022/23.

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.

Legacy income is included when there is sufficient evidence of entitlement, probable receipt and where the amount is measurable. Pecuniary and residuary legacies notified before the year end, are accrued where it can be demonstrated that the charity had entitlement at the year end, the amounts can be quantified with reasonable certainty and where receipt is probable.

**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 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.

**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 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 1q, 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.

	<b>Unrestricted Funds Year to 30 June 2023 £</b>	<b>Restricted Funds Year to 30 June 2023 £</b>	<b>Total Funds Year to 30 June 2023 £</b>	<b>Unrestricted Funds Year to 30 June 2022 £</b>	<b>Restricted Funds Year to 30 June 2022 £</b>	<b>Total Funds Year to 30 June 2022 £</b>
<b>2. Donations and gifts</b>						
Individuals	47,114	-	47,114	27,728	-	27,728
Churches	700	-	700	600	-	600
Corporates	-	-	-	200	-	200
Trusts	17,950	850	18,800	4,650	-	4,650
Legacies	15,944	-	15,944	-	-	-
	<b>81,708</b>	<b>850</b>	<b>82,558</b>	<b>33,178</b>	<b>-</b>	<b>33,178</b>

	<b>Unrestricted Funds Year to 30 June 2023 £</b>	<b>Restricted Funds Year to 30 June 2023 £</b>	<b>Total Funds Year to 30 June 2023 £</b>	<b>Unrestricted Funds Year to 30 June 2022 £</b>	<b>Restricted Funds Year to 30 June 2022 (restated) £</b>	<b>Total Funds Year to 30 June 2022 (restated) £</b>
<b>3. Institutional grants</b>						
<b>Chemonics</b>						
Research, 2023		7,500	7,500	-	-	-
<b>European Union</b>						
2019-2021, Mauritania	-	111,352	111,352	-	-	-
2022-2024, CAR	-	1,295,194	1,295,194	-	686,271	686,271
2022-2024, Darfur	-	829,865	829,865	-	523,215	523,215
<b>Foreign, Commonwealth and Development Office</b>						
2018-2021 CAR (via UK Aid Direct)	-	10,000	10,000	-	29,039	29,039
<b>Government of Canada</b>						
2021-2023, Abyei	-	398,372	398,372	-	387,909	387,909
<b>Kingdom of Belgium</b>						
2020-2022 Mauritania	-	88,073	88,073	-	-	-
<b>Oxfam</b>						
2022, CAR	-	-	-	-	52,531	52,531
<b>United Nations</b>						
2021 Abyei (via UNIFSA)	-	-	-	-	4,355	4,355
2022,CAR (via FAO)	-	87,111	87,111	-	35,956	35,956
	<b>-</b>	<b>2,827,467</b>	<b>2,827,467</b>	<b>-</b>	<b>1,719,276</b>	<b>1,719,276</b>

	Staff Costs £	Other Direct Costs £	Grants to other orgs. £	Support Costs £	Year to 30 June 2023 £
<b>4b. Analysis of expenditure</b>					
<b>Current year</b>					
Cost of raising funds	22,216	8,945	-	1,581	32,742
Charitable activities: peace building					
Central African Republic	322,550	347,672	-	34,018	704,240
Mauritania	74,773	127,031	-	10,243	212,047
Abyei	253,227	245,675	-	25,323	524,225
Darfur	278,420	104,266	26,260	20,757	429,703
Research	3,785	3,420	-	366	7,571
Future project development	23,217	1,566	-	1,258	26,041
Awareness raising and advocacy	2,419	-	-	123	2,542
	<b>980,607</b>	<b>838,575</b>	<b>26,260</b>	<b>93,669</b>	<b>1,939,111</b>
<b>Previous year</b>					
Cost of raising funds	12,029	1,665	-	347	14,041
Charitable activities: peace building					
Central African Republic	93,149	199,127	-	7,412	299,688
Mauritania	61,807	95,361	-	3,986	161,154
Abyei	231,670	139,283	-	9,407	380,360
Darfur	27,345	16,168	28,480	1,826	73,819
Research					
Future project development	30,947	-	-	785	31,732
Awareness raising and advocacy	3,200	-	-	81	3,281
	<b>460,147</b>	<b>451,604</b>	<b>28,480</b>	<b>23,844</b>	<b>964,075</b>

Staff costs totalling £30,992 (2022: £8,366) are included in allocated support costs.

	Year to 30 June 2023	Year to 30 June 2022
	£	£
<b>4b. Analysis of support costs</b>		
Governance	34,811	7,618
Facilities and IT	23,679	8,123
Financial management	24,220	5,459
Human resources	10,959	2,644
	<u>93,669</u>	<u>23,844</u>
<b>4c. Analysis of governance costs</b>		
Audit	22,200	4,050
Board and committee meetings	1,869	353
Strategic and operational planning	10,742	3,215
	<u>34,811</u>	<u>7,618</u>
<b>5. Net income for the year</b>		
Net income for the year is stated after charging:		
Auditors' remuneration – for annual audit (excl VAT)	11,750	7,000
Auditors' remuneration – for grant audits (excl VAT)	7,950	8,000
Depreciation	42,627	30,009
Payments under operating leases	<u>56,278</u>	<u>27,784</u>



	<b>Year to 30 June 2023</b>	<b>Year to 30 June 2022</b>
	<b>£</b>	<b>£</b>
<b>6. Staff costs and numbers</b>		
Costs of employing UK contracted staff were:		
Salaries	<b>306,382</b>	218,630
National insurance	<b>28,510</b>	17,492
Pension	<b>19,489</b>	13,166
	<b>354,381</b>	249,288
Costs of employing overseas staff on local contracts were:		
Salaries	<b>584,987</b>	197,129
Local payroll taxes	<b>72,231</b>	21,850
	<b>1,011,599</b>	468,267
The average number of contracted staff was:		
In the UK	<b>7.5</b>	7.0
Overseas	<b>46.0</b>	16.0
	<b>53.5</b>	23.0
The total remuneration of Key Management Personnel was:	<b>136,917</b>	117,774

There were no employees who received employee benefits (excluding employer pension costs) of more than £60,000 (2022: nil).

Redundancy payments made during the year were £2,700 (2021/22: £1,360)

## **7. Trustees remuneration and Related party transactions**

The Trustees received no remuneration or expenses during the year (2021/2022: nil).

Reimbursement was made to two Trustees for directly incurred expenses of £195 (2021/2022: one trustee £154).

Aggregate donations received from Trustees and key management personnel during the year were £4,265 (2021/22: £3,240).

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

In 2021/22 Concordis was awarded funding to start work in Darfur. The first instalment was received retrospectively to the start of the project. One member of the key management team lent the charity £25,000 on an interest free basis. It was repaid after 40 days.

	As at 30 June 2023 Equipment £	As at 30 June 2023 Vehicles £	As at 30 June 2023 Total £
<b>8. Fixed Assets</b>			
Cost at start of year	74,420	87,577	161,997
Additions	50,588	120,433	171,021
Disposals	(1,363)	(23,301)	(24,664)
Cost at end of year	<u>123,645</u>	<u>184,709</u>	<u>308,354</u>
Depreciation at start of year	34,023	87,577	121,600
Charge for the year	18,650	23,977	42,627
Disposals	(1,363)	(23,301)	(24,664)
Depreciation at end of year	<u>51,310</u>	<u>88,253</u>	<u>139,563</u>
Net book value			
<b>At 30 June 2023</b>	<u>72,335</u>	<u>96,456</u>	<u>168,791</u>
At 30 June 2022	<u>40,397</u>	<u>-</u>	<u>40,397</u>

	As at 30 June 2023 £	As at 30 June 2022 (restated) £
<b>9. Debtors and prepayments</b>		
Advance payments	53,880	77,160
Gift aid and other amounts due	4,641	2,489
Prepayments	<u>19,182</u>	<u>17,154</u>
	<u>77,703</u>	<u>96,803</u>
<b>10. Cash at bank and in hand</b>		
Cash at bank held in the UK	1,892,660	1,007,742
Cash at bank held overseas	109,784	30,021
Cash held overseas	<u>62,237</u>	<u>58,453</u>
	<u>2,064,681</u>	<u>1,096,216</u>

	As at 30 June 2023	As at 30 June 2022 (restated)
	£	£
<b>11a. Creditors: amounts falling due within one year</b>		
Trade creditors	14,172	4,087
Other creditors	4,564	3,552
Payroll tax and social security costs	71,102	16,181
UK pensions	6,900	5,097
Provision for overseas employment termination costs	65,355	40,085
Accruals	14,100	15,720
	<b>176,193</b>	<b>84,722</b>

## 12a. Current year

### Restricted fixed asset fund

	Note	At 1 July 2022 £	Income £	Expenditure £	Gain/loss on exchange £	At 30 June 2023 £
EU: 2022-2023, CAR	1	22,096	97,239	(21,862)	-	97,473
EU: 2022-2023, Darfur	4	13,876	68,041	(17,118)	-	64,799
Govt. of Canada: 2021-2023, Abyei	3	4,425	2,378	(1,925)	-	4,878
Kingdom of Belgium: 2020-2022, Mauritania	2	-	1,363	(1,363)	-	-
		<b>40,397</b>	<b>169,021</b>	<b>(42,268)</b>	<b>-</b>	<b>167,150</b>

### Restricted revenue fund

Chemonics: 2023 Research	7	-	7,500	(7,205)	-	295
EU: 2019-2021, CAR (via Bekou)	1	31,305	-	-	-	31,305
EU: 2019-2021 Mauritania	2	(99,625)	111,352	(7,892)	(3,835)	-
EU: 2019-2021 Abyei	3	(44,685)	-	(4,221)	11,604	(37,302)
EU: 2022-2023, CAR	1	626,251	1,197,955	(675,787)	(6,352)	1,142,067
EU: 2022-2023, Darfur	4	431,339	762,674	(421,003)	-	773,010
Govt. of Canada: 2021-2023, Abyei	3	163,299	395,994	(555,397)	-	3,896
Kingdom of Belgium: 2020-2022, Mauritania	2	17,312	86,710	(147,941)	(4,445)	(48,364)
UK Aid Direct: 2019-2021 CAR	1	(10,000)	10,000	-	-	-
UN FAO: 2022, CAR	6	(60,935)	87,111	(26,176)	-	-
Other	4	1,700	-	-	-	1,700
		<b>1,055,961</b>	<b>2,659,296</b>	<b>(1,845,622)</b>	<b>(3,028)</b>	<b>1,866,607</b>

### Unrestricted fixed asset fund

		-	2,000	(359)	-	1,641
<b>Unrestricted fund</b>		<b>52,336</b>	<b>84,958</b>	<b>(50,862)</b>	<b>13,152</b>	<b>99,584</b>
<b>Total funds</b>		<b>1,148,694</b>	<b>2,915,275</b>	<b>(1,939,111)</b>	<b>10,124</b>	<b>2,134,982</b>

**NOTES TO THE FINANCIAL STATEMENTS**

		At 1 July 2021 (restated) £	Income (restated) £	Expenditure £	Gain/loss on exchange (restated) £	At 30 June 2022 (restated) £
<b>12b. Prior year</b>						
<b>Restricted fixed asset fund</b>						
EU: 2019-2021, CAR (via Bekou)	1	745	-	(745)	-	-
EU: 2019-2021, Mauritania	2	4,237	-	(4,237)	-	-
EU: 2019-2021, Abyei	3	23,134	-	(23,134)	-	-
EU: 2022-2023, CAR	1	-	22,727	(631)	-	22,096
EU: 2022-2023, Darfur	4	-	14,272	(396)	-	13,876
Govt. of Canada: 2021-2023, Abyei	3	-	4,897	(472)	-	4,425
UK Aid Direct: 2019-2021 CAR	1	394	-	(394)	-	-
		28,510	41,896	(30,009)	-	40,397
<b>Restricted revenue fund</b>						
EU: 2019-2021, CAR (via Bekou)	1	79,830	-	(47,932)	(593)	31,305
EU: 2019-2021 Mauritania	2	(46,885)	-	(52,740)	-	(99,625)
EU: 2019-2021 Abyei	3	73,280	-	(117,965)	-	(44,685)
EU: 2022-2023, CAR	1	-	663,544	(46,316)	9,023	626,251
EU: 2022-2023, Darfur	4	-	508,943	(77,604)	-	431,339
Govt. of Canada: 2021-2023, Abyei	3	-	383,012	(219,713)	-	163,299
Kingdom of Belgium: 2020-2022, Mauritania	2	112,300	-	(94,988)	-	17,312
Oxfam: 2021-2022, CAR	5	-	52,531	(52,531)	-	-
UK Aid Direct: 2019-2021 CAR	1	5,340	29,039	(56,085)	11,706	(10,000)
UN FAO: 2022, CAR	6	-	35,956	(96,891)	-	(60,635)
UN: 2021 Abyei (via UNIFSA)	7	(4,355)	4,355	-	-	-
Other	4	1,700	-	-	-	1,700
		221,210	1,677,380	(862,765)	20,136	1,055,961
<b>Unrestricted fund</b>						
		67,971	38,484	(71,301)	17,182	52,336
<b>Total funds</b>						
		317,691	1,757,760	(964,075)	37,316	1,148,694

Notes: The purpose of the grants are as follows:

- (1) UK Aid Direct 2018-2021 CAR and EU 2022-2023 CAR is to promote peaceful seasonal migration to mutual benefit in the Central African Republic.
- (2) EU: 2019-2021 Mauritania and Kingdom of Belgium: 2020-2022 Mauritania is to promote peaceful coexistence and resilience to the effects of climate change in the Senegal River Valley region.
- (3) EU: 2019-2021 Abyei and Government of Canada 2021-2023 Abyei is for supporting peacebuilding and intercommunity trade in the Abyei Administrative Area.
- (4) EU: 2022-2023 Darfur and Other Fund are to promote resolution of conflict in Sudan.
- (5) Oxfam 2021-2022 CAR to analyse causes of local conflict in 11 localities covered by Oxfam's RELSUDE project.
- (6) UN FAO 2022 CAR is to analyse the causes of conflict linked to transhumance in 2 sub-prefectures of Ouham Pende Prefecture (Bozoum and Paoua), to map the pastoral infrastructure of the prefecture and to vaccinate livestock in the area.
- (7) UN: 2021 Abyei (via UNIFSA) is for supporting peacebuilding and intercommunity trade in the Abyei Administrative Area.
- (8) Chemonics: 2023 Research is for a project which will research and report on promoting locally owned, regionally focused, international responses to transboundary insecurity in the Central African region, including Sudan and South Sudan.

	<b>Unrestricted Funds Year to 30 June 2023</b>	<b>Restricted Funds Year to 30 June 2023</b>	<b>Total Funds Year to 30 June 2023</b>	<b>Unrestricted Funds Year to 30 June 2022</b>	<b>Restricted Funds Year to 30 June 2022 (restated)</b>	<b>Total Funds Year to 30 June 2022 (restated)</b>
	£	£	£	£	£	£
<b>13. Analysis of net assets between funds</b>						
Fixed assets	<b>1,641</b>	<b>167,150</b>	<b>168,791</b>	-	40,397	40,397
Debtors and prepayments	<b>6,904</b>	<b>70,799</b>	<b>77,703</b>	2,745	94,058	96,3
Cash at bank and in hand	<b>119,653</b>	<b>1,945,028</b>	<b>2,064,681</b>	61,446	1,034,770	1,096,216
Creditors: amounts falling due within one year	<b>(28,614)</b>	<b>(147,579)</b>	<b>(176,193)</b>	(11,855)	(72,867)	(84,722)
<b>Total net assets</b>	<b>99,584</b>	<b>2,035,398</b>	<b>2,134,982</b>	52,336	1,096,358	1,148,694

	<b>As at 30 June 2023 £</b>	<b>As at 30 June 2022 £</b>
<b>14. Lease commitments</b>		
Operating leases which expire:		
Within one year – land and buildings	<b>12,000</b>	<b>41,955</b>
After more than one year – land and buildings	-	<b>7,270</b>
	<b>12,000</b>	<b>49,225</b>

## 15. Prior year Adjustment

The prior year adjustment has been made to account for income through restricted funds rather than through deferred income (creditors). The impact of the adjustment has been that we have reallocated income to different accounting periods, both earlier and later. It has also resulted in recognising some exchange difference that had previously been carried in the balance sheet.

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
<b>Impact on balance sheets</b>			
Total funds at 1 July 2021 as previously stated	67,971	30,210	98,181
Adjustments to funds for income now recognised in future periods/ previously recognised in prior periods, now recognised in 2020/21	-	219,510	219,510
Total funds at 1 July 2021 as previously stated	67,971	249,720	317,691
 Total funds at 1 July 2022 as previously stated	52,336	59,563	111,899
Adjustments to funds for income now recognised in future periods/ previously recognised in prior periods, now recognised in 2021/22	-	1,036,795	1,036,795
Total funds at 1 July 2022 as previously stated	52,336	1,096,358	1,148,694
 <b>Impact on income and expenditure 2021/22</b>			
Net income as previously reported	(15,635)	29,563	13,718
Adjustment for income previously recognised in 2021/22 now recognised in future periods	-	1,201,750	1,201,750
Adjustment for income previously recognised in prior periods, now recognised in 2021/22	-	(404,601)	(404,601)
Adjustment for exchange differences now recognised in 2021/22	-	20,136	20,136
Net income as restated	(15,635)	846,638	831,003