

CONCERN
worldwide

ENDING
EXTREME POVERTY
WHATEVER
IT TAKES

**Concern Worldwide (UK)
Annual Report
and Accounts 2022**



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Left: Mumina Mohamed is part of Concern Worldwide's Lifesaving Education and Assistance to Farmers (LEAF) project in Tana River County in eastern Kenya. Before the project, Mumina cultivated on a small plot of land next to the river that was reliant on floodwater, something that has become increasingly unpredictable in recent years, making farming less viable and pushing families further into poverty. Through the project, farmers like Mumina have adopted climate-smart and resilient agricultural methods. Since joining Concern's project, Mumina has increased her crop yield and is able to provide her children three meals a day and ensure their school fees are covered. In the coming years, she hopes to diversify her farmland and grow higher value crops such as watermelon, kale and spinach.

Photo: Lisa Murray/Concern Worldwide

Cover: Darina* and her young son, Petro* with their food kit from Concern in Ukraine. A 17kg kit provides enough food for one person for one month.

Photo: Simona Supino/Concern Worldwide

*Name changed to protect the identity of the individual

About us

Our identity – who we are

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

Our vision for change

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

Our mission – what we do

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

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

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

Right: Jazaka Salimu winnows mung beans in Makere village in Tana River County, Kenya. Concern is working with almost 7,000 farmers to adopt climate-smart and resilient agricultural methods by providing pumps for them to access irrigation canals, and drought-tolerant seeds, including mung beans.

Photo: Lisa Murray/Concern Worldwide





A message from the outgoing Chair



After six years as chair of the Board of Trustees of Concern (UK), I stepped down formally at the end of February 2023. It has been an honour and privilege to have served in this role, and one of which I am immensely proud.

During that time, I have worked with dedicated board members who have been hugely

supportive and have striven to ensure the organisation is stronger and more effective. It has been a pleasure to work alongside Danny Harvey, Executive Director of Concern (UK), and witness her drive and enthusiasm to lead the organisation to achieve its goal to improve the lives of people living in extreme poverty. I would also like to thank all members of the Concern (UK) team for their commitment.

As chair, I have had the opportunity to see first-hand Concern's work with vulnerable communities around the world. On visits to Bangladesh and Niger, I was struck that each of these countries is battling an extreme impact of climate change – severe flooding in one, and devastating drought in the other, with the potential to destroy and disrupt millions of lives and livelihoods. However, what really struck me was the resilience of people facing these challenges and the determination and application of our Concern colleagues in helping to support them.

Sadly, in the past year, we have witnessed these extreme climate-related crises unfold once more in Bangladesh, and across the world in Pakistan and East Africa. At the same time, economic hardship and conflict in places like Ukraine, Afghanistan, DRC and Haiti, have combined to deepen existing fragility, making humanitarian needs even more acute.

At a time of increased needs, we are hugely grateful to Concern (UK) supporters who have stood in solidarity with vulnerable families and communities around the world and donated to our emergency response and long-term development work in 2022.

I would like to highlight the incredible generosity of the UK public to the DEC Ukraine Humanitarian Appeal, which reached £400 million. That level of support enabled Concern (UK), as a DEC member charity, to direct life-saving support to those most in need in a country that has been ravaged by conflict.

Here in the UK, the cost-of-living crisis and rising energy and food costs have made it more difficult for many people to make ends meet. So, it is humbling and impressive to note the continued commitment and generosity of the public in their vital support during what remains a fragile funding environment for many charities.

As I end my term as chair, it is a time of fresh opportunities for the global organisation as we welcome a new CEO in Dublin, David Regan, and for Concern (UK) as we appoint my successor to the board.

I am confident in the level of experience and expertise in the team to navigate and drive forward Concern (UK) in what are difficult times. And I am grateful to our supporters for their commitment to help us face those challenges head on.

Donald Workman
Outgoing Chair

A message from the Executive Director



Over the past 12 months, Concern teams across the world have faced huge challenges and achieved amazing things. We moved from an appeal for the Afghanistan crisis, to the conflict in Ukraine and then a response to the floods in Pakistan. All the while, we worked to draw attention to the crisis that was

unfolding, and continues to worsen, across East Africa – a crisis driven by the worst drought in 40 years, resulting in high levels of malnutrition, displacement and the loss of livelihoods. We met with MPs, staged campaign stunts and worked with our supporters to sign petitions and lobby the government to demand resources and attention to prevent the crisis worsening.

In October, I visited Afghanistan to find out how local communities were working with teams from Concern. I met with members of a women's group who were saving and reinvesting funds in their income generating activities. I also saw the inspiring way in which communities had come together to protect their homes from flooding and through better environmental management, also producing more food and fodder to feed their families and livestock in challenging times. Our team in Afghanistan showed me how Concern supports people struggling to feed their families, with cash payments to buy food and better prepare for the winter. The visit reinforced the importance of long term support that enables real change to happen, despite the many and varied challenges that people are faced with.

In 2022, we started to restore our funding from the Foreign, Commonwealth and Development Office (FCDO), building on the strengths of our programmes in Somalia, Pakistan and the DRC, amongst others. We also reinforced our relationships with important partners, trusts and foundations, including the innocent foundation and Whole Planet Foundation, and raised £7.9 million from our supporters for our work addressing extreme poverty across the globe. All of this was against the backdrop of high inflation and the cost-of-living crisis which impacted our costs and made the generosity of our supporters even more remarkable.

I want to thank Donald for his term as chair over the past six years, guiding us to do what we do best, supporting people living in extreme poverty to make a difference in their lives and assisting people affected by conflict and disaster.

In 2023, we will make time to take stock and conduct a mid-term review of our strategy with our incoming board chair, ensuring that we are still on track and fit for the world we find ourselves in. We continue to move ahead with our work to become a more diverse and inclusive organisation including bringing trustees with lived experience of the countries where Concern delivers programmes, on to the board. We will also publish our carbon reduction plan and continue to implement real changes to reduce our carbon footprint in the UK.

Thank you once again for your continued support. I hope that you will find this annual report an inspiration and testament to what we can achieve, even in the most challenging of times.

A handwritten signature in black ink that reads 'Danny Harvey'.

Danny Harvey
Executive Director

Our overseas work in 2022

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

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



25: Countries

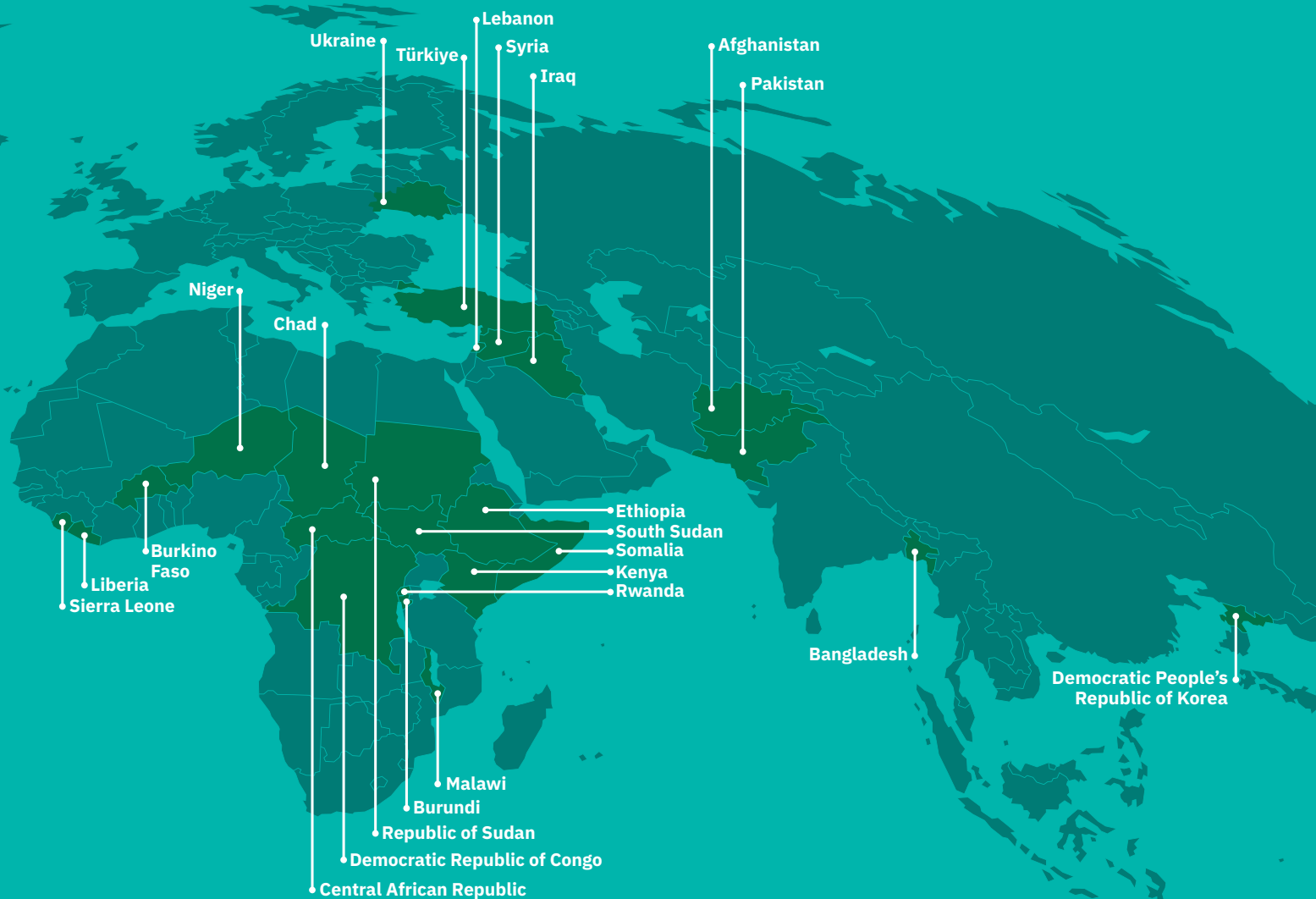




36m:
People reached



**76: Emergency
responses**



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

Emergencies

In 2022, we responded to 76 emergencies in 23 countries, reaching 16 million people, of whom 8.3 million were helped directly.

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

Objectives and activities

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

Our main objectives are to:

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

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

The escalation of the Ukraine conflict in late February 2022 led to a major humanitarian crisis. Over 15 million people in Ukraine have been displaced, with an estimated eight million choosing to leave the country and the remainder uprooted from areas being contested and areas under siege. Concern's immediate response was to support Ukrainians crossing into Poland, providing food to people on the move, assisting with the building of tents and toilets and distributing hygiene kits. We then turned our focus to inside Ukraine to support thousands of people displaced internally. Working closely with Alliance2015 partner agencies ACTED and People in Need, we delivered food, hygiene items, trauma kits, nappies, sleeping bags and mats to the cities of Lviv and Kyiv by truck and train. We also provided psychosocial support via a telephone hotline for people experiencing trauma. In April, we joined with Alliance2015 partners Welthungerhilfe and Cesvi to operate the Joint Emergency Response in Ukraine (JERU) in western Ukraine. We are providing cash payments to vulnerable families to enable them to buy what they need, supplying food to transit centres working with displaced people, and food and hygiene supplies to communities hosting large numbers of people fleeing the conflict. Since our activities in Ukraine started, we have reached almost 65,000 people in desperate need of help.

In Syria, approximately 6.9 million people are still displaced inside the country after 12 years of conflict, facing hardship and with few prospects. Furthermore, between 2021-22, the Syrian pound depreciated by 23%, which had a devastating impact on the food security of families who were struggling to afford even the most basic goods. In 2022, our programmes in the north-east of the country reached almost 290,000 extremely vulnerable people. Activities included distributing food vouchers to over 165,000 people which dramatically increased the amount of food that families were able to access. To help people earn an income, we provided temporary employment for over 10,300 people through Cash for Work schemes and gave 252 individuals small grants to keep their businesses running. Over 1,000 farmers received training to help improve agricultural production and more than 13,400 received vouchers to redeem at local markets for the agricultural inputs they needed, such as seeds and tools. Our programme also addressed problems of access to safe, affordable and reliable supplies of water by successfully rehabilitating six water stations and eight water networks supporting 204,000 people.

The humanitarian situation in the Democratic Republic of the Congo (DRC) continues to deteriorate, with violent conflicts forcing people to flee their homes and preventing their return. More than five million people are displaced within the country. The situation is exacerbated by shocks such as disease outbreaks and natural disasters. Concern is part of a consortium operating a rapid-response emergency programme that aims to meet the immediate needs and reduce the vulnerability of displaced households by providing cash assistance and water, sanitation and hygiene (WASH) services. In 2022, we reached more than 120,000 people with emergency support in the provinces of North Kivu and Tanganyika. Following torrential rains that caused significant damage to homes, schools and agricultural land in Tanganyika, we provided cash assistance to over 27,000 people allowing them to meet some of their immediate basic needs. Responding to the needs of displaced communities fleeing conflict in North Kivu, we repaired water points, installed standpipes and rehabilitated a water network enabling more than 21,300 people to access safe water. We also constructed emergency latrines and carried out hygiene promotion for almost 25,800 people. Finally, in North Kivu, we provided cash distributions that benefited nearly 54,200 people displaced by conflict.



A staff member from Concern conducts an assessment to help ascertain the required response in the aftermath of an earthquake in Afghanistan.

Photo: Concern Worldwide

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

Afghanistan remains one of the world's most complex humanitarian emergencies. Recent political, social and economic shocks have resulted in a massive deterioration of the humanitarian and protection situation. We responded to a number of emergencies in

2022, providing support to over 37,300 people affected by conflict and natural disasters. This included a rapid response when a 5.9 magnitude earthquake struck the south-east of the country. Although the earthquake occurred outside of Concern's normal operational areas, our presence in Afghanistan and our emergency preparations meant we quickly sent an experienced team to the area to address the immediate needs of nearly 7,500 individuals who were supported with emergency shelter, tents, blankets and cash payments, preventing further casualties and loss of dignity.

The continuing deterioration of the security situation in Burkina Faso has led to an escalation of humanitarian needs. With a total of 1.9 million registered internally displaced people (IDPs), the country is experiencing one of the fastest growing displacement crises in the

world. In the centre-east region where Concern works, there has been a large movement of IDPs which has had a significant impact on access to essential healthcare. To help address this, our programme in Pouytenga Health District aims to provide IDPs and host communities with emergency primary healthcare, and, in 2022, reached almost 41,000 people. We supported community health workers to provide more than 16,000 people in their communities with information on good health practices and also supported health workers in four health centres to provide quality care services through training, supervision and assistance with drug procurement. Over 31,000 people received primary healthcare services in the centres during the year. We also piloted a cash transfer scheme so that people with medical emergencies could afford transport to appropriate health facilities, assisting more than 140 people.

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



Gatkuoth Matai, Concern Disaster and Risk Reduction Officer, travels with colleagues to visit a community that was surrounded by flood water near Bentiu in Unity State, South Sudan.

Photo: Ed Ram/Concern Worldwide



Spotlight: Ukraine



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

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

In March 2022, the DEC launched an urgent appeal to help people affected by the escalating conflict in Ukraine. The appeal has raised a huge £400 million to support affected people, and this money has been carefully allocated to organisations across the DEC's 15 member agencies, including Concern.

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

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

“All the clothes I’m wearing now are humanitarian aid. We were previously sleeping in coats and hats, and we were hiding in corridors and doors. So when we came here they gave us assistance, and psychological help, as well as financial support. It is tangible, and very important.”

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

Concern support has included:

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

The generous reaction to the emergency appeal means that, together with our partners, in 2022 we helped almost 65,000 people within Ukraine, including more than 20,000 people with vital cash assistance and over 14,000 vulnerable people with food kits.

Right: Kateryna* takes part in a psychosocial support session for people who have had to flee their homes in Ukraine.

Photo: Simona Supino/Concern Worldwide

*Name changed to protect the identity of the individual



Livelihoods

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

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

Objectives and activities

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

Our main objectives are to:

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

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

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





A village in the Mwanza District of Malawi is using climate-smart agricultural practices to mitigate the effects of climate change.

Photo: Chris Gagnon/Concern Worldwide

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

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

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

and livestock had continuous access to clean water. Activities included supporting a rapid-response team to rehabilitate 22 high yielding and strategic boreholes serving over 35,000 people, training water user associations and promoting the importance of hygiene at school and community levels.

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

In northern Afghanistan, Concern leads a consortium working to contribute to the economic empowerment of women by supporting the development or expansion of sustainable female-led agriculture businesses. Although there are many challenges in implementing programmes for women, including the sensitive political environment and increasing political restrictions regarding women and girls' education, travel and access to mixed gender spaces such as markets, the consortium successfully reached over 3,500 women in 2022. Together, we established 237 women's agro-business collectives which gave direct employment to 2,451 women in one of five product areas – almonds, dairy, saffron, vegetables or fruit. Together with another 1,051 women in pre-existing business groups, they were supported with the inputs, equipment and training needed to produce and process their chosen product and 54 greenhouses were established. To increase their capacity and confidence to act on business opportunities and influence decision-making, programme participants also took part in financial literacy and numeracy training.



Great-grandmother Doma Mahamadou works in her home garden from 9am to 3pm every day in Niger.
Photo: Ed Ram/Concern Worldwide

Spotlight: East Africa



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

As many as 36.4 million people face food and nutrition insecurity in the region, including 24.1 million in south-eastern Ethiopia, 7.8 million in Somalia and 4.5 million in northern Kenya.

In Somalia, one of the more highly vulnerable countries, as much as 80% of the nation is experiencing severe to extreme drought conditions. It is estimated that 5.1 million children there are acutely malnourished. Of these, 1.4 million children are at risk of dying of hunger.

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

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

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

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

In 2022, Concern (UK) received UK aid from the UK government as part of several consortia from the FCDO's Providing Life-Saving Humanitarian Relief to Communities Affected by Shock in Somalia (SHARP) programme to support the humanitarian response to the drought in the worst affected regions in southern Somalia; the Building Resilient Communities in Somalia II (BRCiS) programme; the Humanitarian and Assistance Resilience Building in Somalia (HARBS) programme; and the Enhanced Conditions for Durable Solutions for IDPs and Returning Refugee in Somalia (Danwadaag) programme.

Right: 58-year-old Samiro and her family, including her grandson Calaso, live in a temporary displacement camp on the outskirts of Baidoa, Somalia. Her family were pastoralists but lost their livelihood when their three cattle and nine goats died in the drought. With limited access to food, Calaso became malnourished but is now improving after his grandmother took him to a hospital for treatment. The family left their home with only a few belongings and walked for six days before arriving at the displacement camp. Concern has supported them with emergency cash assistance which they have used to buy food, clothes, medication and mats to sleep on. Concern also helped with the supply of clean water at the camp.

Photo: Concern Worldwide



Health and nutrition

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

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

Objectives and activities

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

Our main objectives are to:

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

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

In Sindh in the southeast of Pakistan, inadequate food, poor sanitation and high disease prevalence all contribute to high rates of undernutrition in children under five and pregnant and breastfeeding women. From 2018 – 2022, as part of a consortium, we implemented the EU-funded ‘Programme for Improved Nutrition in Sindh (PINS)’ which aimed to improve the health and nutrition status of children and mothers. While providing direct assistance to significantly and rapidly reduce undernutrition, the programme also aimed to build the capacity of the Government of Sindh to successfully implement its multi-sectoral nutrition policy. In 2022, in the three districts where we and our local partners worked, we remained well coordinated with the provincial and district health authorities and, together, reached over 373,000 vulnerable people. This included more than 240,000 children under five and over 119,000 pregnant and breastfeeding women who were screened for malnutrition by community health workers. The 37,131 children found to be suffering acute malnutrition were referred to out-patient therapeutic centres for immediate treatment. To improve the health and nutrition status of our target communities and mitigate the high rates of malnutrition, parents and caregivers were taught about best feeding practices, vaccinations, personal hygiene

and how to keep their children healthy. Awareness sessions were also organised for the wider community.

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

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

Fatouma Hassane, a health volunteer at a nutritional rehabilitation centre in Illela, Niger.

Photo: Ed Ram/Concern Worldwide



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

Improving access to maternal and child health and nutrition services is one of our key aims in the Central African Republic, where rates of child mortality, undernourishment and child stunting are among the highest in the world. In Ombello M'Poko prefecture, the strengthening of the health system is at the centre of our interventions to provide healthcare to more than

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

Spotlight: Sierra Leone



Sierra Leone

Sierra Leone has one of the world's highest maternal mortality rates – at 796 per 100,000 live births in 2019 – and a very high level of teenage pregnancies. In 2022, with UK aid from the UK government, we continued to work together with six other NGOs to reduce maternal, neonatal and under-five mortality and morbidity by increasing utilisation of quality services.

Over three million children under-five, women of childbearing age, and health workers are expected to benefit directly from the intervention, with around 1.16 million covered within the districts where Concern operates. In the four Districts where Concern is working – Tonkolili, Western Area Urban, Western Area Rural, and Port Loko, we are providing technical and operational support to the District Health Management Teams (DHMT) and district hospitals as they plan, manage and deliver services – with the emphasis on their leadership and ownership of the programme.

One element of the programme brings together a district clinical mentor and a mentee to improve the ability and confidence of healthcare professionals to provide reproductive, maternal, newborn, child and adolescent health services. A real dialogue is possible when both mentor and mentee are open to each other, show vulnerabilities, and build connections. Using soft skills such as effective listening, providing feedback and empathising with mentees maximizes their understanding of key concepts as well as allows them to learn in a supportive and trusted environment. The District Clinical Mentors provide mentorship through teaching, simulations, scenarios, role play, coaching, demonstration and observation.





Concern Mentor Mariama Dugba with Nurse Marion Thullah at Magburaka Government hospital in Sierra Leone.

Photo: Charlotte Woellwarth/Concern Worldwide

Education

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

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

Objectives and activities

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

Our main objectives are to:

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

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

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

In the Sila region of Eastern Chad, we made good progress in education with an increase in school attendance rates from 51% in 2021 to 58% in 2022 due to systematic awareness-raising in the villages in which we work of the importance of school attendance for children, as well as improved quality of work of teachers.

Throughout the year, teachers took part in a number of training sessions on classroom management, teaching techniques and gender equality – the latter is especially important in encouraging girls to stay in school. We also rehabilitated one school and opened a new one. As a result of these activities, we have seen a significant increase in school registrations at the beginning of the 2022–23 academic year.

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

In Niger, we expanded our education programme in the conflict-affected regions of Tillabéri and Tahoua bringing the total number of schools reached by the programme to 250, supporting 1,500 teachers and providing almost 57,000 vulnerable girls and boys with access to quality education in a safe and protective environment. Activities included the construction and renovation of over 100 classrooms, temporary learning spaces and latrines, and the provision of school kits to more than 21,000 students and teaching materials to 103 schools. Since lack of access to books is a major barrier to improving literacy, we have created over 100 travelling library trunks containing books and games to be sent to schools to make it easier for students. Two trunk managers/facilitators have been identified at each school and have received training from staff at the National Network of Public Libraries. Working in education in fragile and conflict-affected areas brings specific challenges regarding child safety and psychosocial support. Training sessions on these topics have been rolled out to over 1,440 educators and we



Hannah has recently completed secondary school in Nairobi and now plans to go to university to study teaching. She lives with her two brothers in a small one-room house in one of Nairobi's informal settlements. They used to live close to the railway line before being forced to move when the house was demolished. As part of Concern's Let Every Girl Succeed Programme, Hannah received a bursary to cover her school fees and a girls' school kit, which included books, a uniform, shoes, a schoolbag and stationery, as well as a dignity kit, including a supply of period products. She was also enrolled on a school mentorship support programme.

Photo: Gavin Douglas/Concern Worldwide

have worked with teachers and members of community education groups to develop codes of conduct, and emergency preparedness and response plans.

In Sierra Leone, we are part of a consortium working on an education programme called 'Every Adolescent Girl Empowered and Resilient' (EAGER). The project targets very marginalised and vulnerable out-of-school girls aged 13-17 to help them gain skills to enable them to move into education, training or employment. The girls take part in learning sessions conducted by trained community-based volunteer facilitators and mentors including in literacy, numeracy and life skills. The sessions are practical, functional, and relate to the girls' daily lives and contexts. Once they have completed the learning phase, they receive one-to-one guidance to develop plans which include setting goals and identifying steps towards learning, household, community and financial empowerment. Every girl in EAGER works on her own empowerment plan with help from mentors who encourage her to think about what positive changes she wants to see in her life, and to decide what actions she can take to bring about these changes. In 2022, we enrolled 5,982 girls on the programme who all graduated with validated empowerment plans. Parents and caregivers have committed to supporting the girls to achieve their set goals and the girls' mentors follow up with them regularly to ensure they are making progress. We also carried out a second follow-up on 2,012 girls who had graduated in 2021, 85% of whom had completed at least two steps of each of their goals.

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



Mariatu during a lesson in Masakong, Sierra Leone.

Photo: Conor O'Donovan/Concern Worldwide



Integrated Programmes

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

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

Objectives and activities

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

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

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

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

The humanitarian situation in South Sudan continued to deteriorate with the number of people in need increasing to 8.9 million people (70% of the population) from 8.3 million in 2021. Approximately two million people remained internally displaced and protracted

conflict and recurrent floods which destroyed food stocks, livestock and crops aggravated the already precarious food security situation. The latter was further exacerbated by disruptions in imports, food production and the related surge in food prices caused by the conflict in Ukraine. Our multi-sector response to this complex emergency reached over 434,700 of the most vulnerable people in the states of Northern Bahr el Ghazal, Unity and Central Equatoria. Our activities included providing nutrition services to over 160,000 people in 76 nutrition centres, and primary healthcare services to almost 96,000 people. We repaired, maintained and operated 50 water systems such as boreholes and water pumps to provide safe water to more than 116,000 people. We supplied shelter materials and essential household items to almost 116,000 people living in camps and cash assistance to around 54,000 people. We supported nearly 70,000 people with food distributions including over 18,500 pupils through a school feeding programme.

In Liberia, our integrated programme ANSARM (Accelerating Nutrition and Sustainable Agriculture and Resource Management) to help vulnerable communities in Grand Bassa and Rivercess counties improve their health and livelihoods came to an end. The five-year programme reached over 335,500 people with a range of activities including training farmers on improved agricultural techniques to increase both the quantity and variety of crops grown; helping people develop diverse ways of earning an income; developing Community Savings and Loans Associations (CLSA) so households could borrow money to start a small business; repairing and installing water points and wells, and setting up village water committees responsible for maintaining them; teaching about good hygiene practices to reduce disease, and about ways to improve diets to reduce levels of malnutrition. Our work in 2022 mainly centred on sustainability plans to ensure the development gains made can endure. For example, we have increased access to clean water from 7% to 73% for the first group of programme participants (and 30% to 56% for the second, and 14% to 66% for the third). As the programme ends, we have prepared communities to link the CLSA to the water management committees so that funds are available to support the maintenance of wells. We have also trained spare part dealers and linked them with the communities so they are aware of the availability of spare parts and can access them.

Theresa Sackie in her garden in Grand Bassa County, Liberia. Theresa, through numerous training sessions, is now generating an income from her small plot of land.

Photo: Concern Worldwide



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

Decades of insecurity and environmental and human-made disasters in Somalia have resulted in a protracted

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

How we work

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

Working with partners and communities

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

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

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

In addition to the commitments made in our global Strategic Plan, 13 countries prioritised working with local partners and engaging in localisation initiatives within their new Country Strategic Plans developed in 2022. 13 of our country teams developed Country Partnership Strategies, with the remaining countries scheduled to finalise their plans in 2023, illustrating a high level of commitment and ambition at country level to supporting capacity strengthening initiatives and increasing our work with local NGOs. In 2022, Concern continued to support the Building a Better Response (BBR) and Humanitarian Leadership programmes, which are designed to strengthen individual humanitarian's capacity to respond to crisis and engage in coordination structures.

In order to understand the barriers that limit the localisation of humanitarian assistance, Concern is conducting a 24-month research project known as

'Beyond Barriers', with support from USAID. This project will examine and focus on two of the core barriers: funding and human resources, engaging with a wide variety of stakeholders in DRC, Syria, Somalia, Bangladesh and Malawi.

Local Authority Partnerships

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

Strategic Partnerships

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

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

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



Hafiza Akther works with Concern to demonstrate how to cook nutritious food. She is also a breastfeeding councillor in Cox's Bazar, Bangladesh.

Photo: Saikat Mojumder/Concern Worldwide

joint response to the Ukraine crisis which enabled us to leverage expertise and resources across the participating Alliance members, reaching more people and having a greater impact.

We believe so much more can be achieved by working in partnership with other people and organisations who are also dedicated to ending extreme poverty and have the expertise to do so. We are an active member of the Disasters Emergency Committee (DEC), the Start Network, the International Coalition for Advocacy on Nutrition (ICAN), the Scaling Up Nutrition movement, the Climate Action Network (CAN UK), and the Zurich Flood Resilience Alliance. We are active in the Coalition of Aid and Development Agencies in Northern Ireland (CADA) and work with others through Bond (the UK network for organisations working in international development). Within Bond, we co-chair the Resilience Learning Working Group and we are a member of the steering committee of the WASH group.

In 2022, Concern provided €26.2 million in grants to 120 partners.

How we measure success and learn from our programmes

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

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

templates were created, minimising errors, reducing time spent creating reports and ultimately increasing the effectiveness of the programme.

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

In 2022, we conducted 42 evaluations of Concern's programmes. Our research programme built on a number of strategic partnerships including TIME (Trinity Impact Evaluation Unit) in Trinity College Dublin to examine the impact of the Graduation programme in Malawi; the School of Education in University College Dublin (UCD) to look at the Safe Learning Model in Sierra Leone; and the Harvard Humanitarian Initiative (HHI) and Dublin City University (DCU) to investigate the impact of Conflict on Food

Systems. We also worked closely with our partners in Alliance2015 to research the impacts of Covid-19 on vulnerable households in 18 countries.

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

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

Buneuna Nataali, a community worker at a clinic in Boyali, Central African Republic.
Photo: Ed Ram/Concern Worldwide



Accountability

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

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

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

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

Particularly encouraging was the feedback received by the auditors from the communities in which we work. Communities were very positive in their view that Concern's work is effective, highly relevant and delivered in a timely manner. They were appreciative that staff take time to listen and hear what they want to say and provided examples of where changes were made over time, based on learning and feedback they

had given. Young people and parents gave extremely positive feedback on how activities had significantly affected their lives, wellbeing, prospects and attitudes within their societies.

Safeguarding

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

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

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

During 2022, the Concern investigations team received 28 new safeguarding case referrals. 25 of the cases related to Concern and three of the cases related to Concern's partner organisations.

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

Two cases related to threatening behaviour. One of these was unsubstantiated after investigation and the

other was not taken forward at the request of the person who experienced the incident.

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

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

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

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

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

Substantiated complaints resulted in disciplinary action ranging from written warning to dismissal. Where appropriate, cases were also referred to the local authorities. As part of our engagement with the wider efforts being taken to address safeguarding by the international aid community, we are a signatory to:

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

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

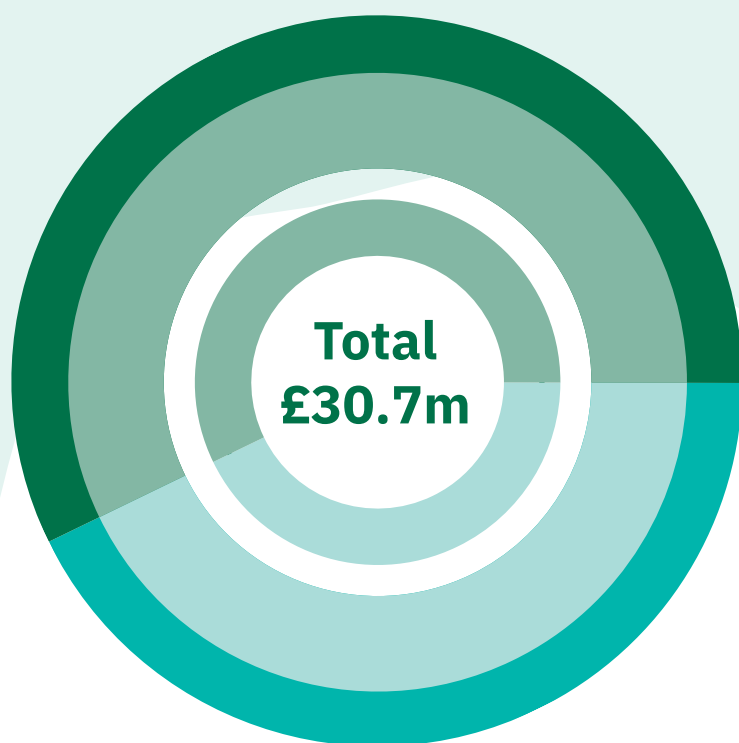


Hajeh, a refugee from Syria, stands between greenhouses in Akkar, Lebanon. Concern has been supporting people to grow their own food and providing gardening kits and training to work as farm labourers in the host community.

Photo: Dalia Khamissy/Concern Worldwide



Income and expenditure



Income

Income from fundraising activities*:
£17.6m (57.3%)

Grants from governments and co-funders:
£13.1m (42.7%)

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

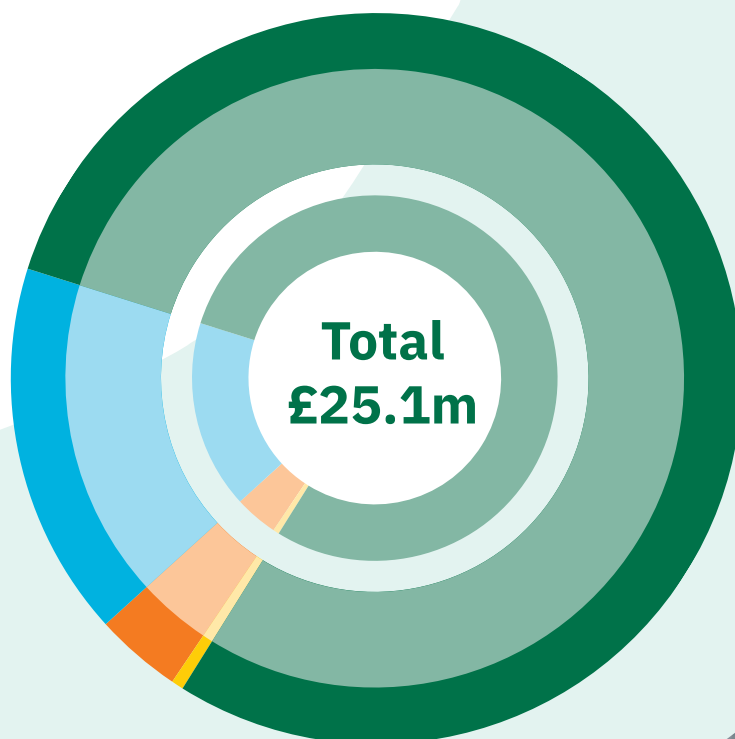
Expenditure

Overseas programmes:
£19.8m (78.9%)

Fundraising:
£4.2m (16.7%)

Policy, advocacy and campaigning:
£1.0m (4.0%)

Governance:
£0.1m (0.4%)



Children who have had to flee Syria attend an education session at one of Concern's community centres in Türkiye.

Photo: Concern Worldwide



CONCERN
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Legal and administrative information

Trustees of the charity – Concern (UK)

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

John Dunford

Victoria Akinboro (Chair of Audit and Finance Committee and Honorary Treasurer)

Dr Diane Chilangwa Farmer

Colin Gordon*

Linda Horgan

George Milne (Chair of Fundraising Committee)

Bernadette Sexton* (Vice-Chair)
(acting Chair from 1 March 2023)

Nicola Stones

*Also members of the Board of Concern Worldwide

Jemima Jewell resigned as trustee of the organisation on 20 September 2022

Rob McGrigor retired from the board on 20 September 2022.

Peggy Walters resigned as trustee of the organisation on 20 April 2022.

Donald Workman* (Chair) retired from the board on 28 February 2023.

Sub-committees of the Board

Audit and Finance Committee

Dr Diane Chilangwa Farmer

Victoria Akinboro (Chair and Honorary Treasurer)

Bernadette Sexton

Rob McGrigor served on the Audit and Finance Committee prior to his retiring from the board on 20 September 2022.

Donald Workman served on the Audit and Finance Committee prior to his retiring from the board on 28 February 2023.

Fundraising Committee

John Dunford

George Milne (Chair)

Nicola Stones

Willeke van Rijn (Advisor position)

Dylan Cannon (Advisor position)

Jemima Jewell served on the Fundraising Committee prior to her resignation as a trustee of the organisation on 20 September 2022.

Donald Workman served on the Fundraising Committee prior to his resignation as a trustee of the organisation on 28 February 2023.

Governance and Nominations Committee

Victoria Akinboro (Chair of Audit and Finance Committee)

Dr Diane Chilangwa Farmer

George Milne (Chair of Fundraising Committee)

Bernadette Sexton (Vice-Chair)

Nicola Stones

Rob McGrigor served on the Governance and Nominations Committee prior to his retiring from the board on 20 September 2022.

Donald Workman served on the Governance and Nominations Committee prior to his retiring from the board on 28 February 2023.

Company Secretary

Stephen O'Connor

Registered office

Unit 13 and 14 Calico House, Clove Hitch Quay,
Plantation Wharf, London, SW11 3TN

Trustees of the charity – Concern (Northern Ireland)

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

Tony McCusker (Chair)

Wesley Moody

Anne O'Dyer

Company Secretary

Alison Bartholomew

Registered office

47 Frederick Street, Belfast, BT1 2LW

Executive Team of Concern (UK)

Danny Harvey – Executive Director

Peter Anderson – Northern Ireland Director

Deborah Underdown – Director of Communications

Peter Reynolds – Director of Fundraising

Anushree Rao – Director of Advocacy and Institutional Relationships

Bob Ruxton – Director of International Support
(resigned 19 April 2022)

Basia Wosiek – Director of Finance and Operations

Auditor

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

Bankers

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

Solicitor

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



A Concern health volunteer weighs Haresa*,
a child living in Cox's Bazar, Bangladesh.

Photo: Saikat Mojumder/Concern Worldwide

*Name changed to protect the identity of the individual

Bone Halakhe lives in Marsabit, Kenya where the main livelihood is pastoralism – but many herders have lost their livestock in the recent severe drought. Bone's family have just joined a Kitchen Garden Programme to help diversify their livelihood and diet.

Photo: Gavin Douglas/Concern Worldwide





Trustees' Report

Trustees' Report

(Incorporating a Strategic Report and Directors' Report)

The trustees (who are also Directors of Concern Worldwide (UK) 'Concern (UK)' for company law purposes) have pleasure in submitting their annual report and audited financial statements of the company for the year ended 31 December 2022.

1. Structure, governance and management

1.1 Legal status

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

1.2 Organisation and related organisations

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

1.3 Board of Trustees

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

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

There are clear distinctions between the role of the board and the executive management team to which

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

The board meets at least four times a year. It has appointed an Audit and Finance Committee, which is made up of the Honorary Treasurer and other members who are generally knowledgeable in financial and auditing matters. The Audit and Finance Committee operates under specific terms of reference, which include responsibility for the monitoring of the organisation's finances, financial systems and policies, and review of internal controls including the audit, risk and compliance management systems. The Fundraising Committee is chaired by a trustee with specialised fundraising experience. This committee operates under specific terms of reference which includes responsibility for fundraising strategy and oversight, fundraising standards and reputation, fundraising policy and openness and accountability. Two advisory positions were appointed in December 2022, who are not full trustees. The chair of the board is an ex-officio member of both committees. The Governance and Nominations Committee was formed in 2021. This committee operates under specific terms of reference, which include responsibility for ensuring the governance and effectiveness of the board and its trustees. The chair of the board is also the chair of this committee.

There were four board meetings during 2022.

Board attendance was as follows:

Name of trustee	Number of meetings e.g. 3/4
John Dunford	3 of 4
Diane Chilangwa Farmer	4 of 4
Victoria Akinboro	4 of 4
Colin Gordon	3 of 4
Linda Horgan	4 of 4
Jemima Jewell	2 of 3
Rob McGrigor	3 of 3
George Milne	4 of 4
Bernadette Sexton	3 of 4
Nicola Stones	4 of 4
Peggy Walters	1 of 1
Donald Workman	4 of 4

1.4 Charity Governance Code

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

The review found that the board met its obligations under principles 1-4 and 7 and required improvements under principle 5 (Board Effectiveness) and 6 (Equality, Diversity and Inclusion).

Under Board Effectiveness actions have been taken including the establishment of a Governance and Nominations Committee (GNC), changing in the phasing of meetings to increase effectiveness and the annual appraisal of trustees. External reviews of Board effectiveness will be conducted every three years with a self-assessment conducted annually.

Under Equality, Diversity and Inclusion, there is a need to strengthen board membership in terms of diversity, particularly with regard to lived experience of life and conditions in those countries and regions where Concern programmes are most active. The board agreed an Equality Diversity and Inclusion (EDI) governance action plan in December 2021, which includes targets and actions for greater diversity in the board membership. The plan and progress on targets and actions are reviewed regularly by the GNC.

The Governance and Nominations Committee oversees the governance and effectiveness of the board and its trustees, ensuring that the board is consistent with Concern's values, complies with Concern (UK)'s legal and regulatory obligations and reflects best practice. This committee is responsible for follow up both of the board effectiveness review and the EDI governance action plan.

1.5 Fundraising compliance

We comply with all relevant laws and regulations including the Charities Act 2011, the Charities (Protection and Social Investment) Act 2016, the UK General Data Protection Regulation (UK GDPR), Data Protection Act 2018 and the Privacy and Electronic Communications Regulation 2003. We also comply with the regulatory standards for fundraising, including guidance published by the Charity Commission. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise, compliance with the Fundraising Preference Service and adherence to the Fundraising Regulator's Code of Practice. Concern (UK) is also an organisational member of the

Chartered Institute of Fundraising. We are not aware of any instances of non-compliance with the Fundraising Regulator Code of Practice in 2022.

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

In 2022 we also engaged six professional fundraising service providers to attract new donors on our behalf or to ask our existing supporters for further support. These service providers carried out a range of activities, including signing up new supporters to payroll giving, recruiting new regular givers door to door and telephoning donors to request further support. We have written contracts with each of these service providers, which set out the standards of behaviour that we expect when they fundraise on our behalf. These contracts include an obligation to comply with the Fundraising Regulator Code of Practice, so that we protect our supporters and the reputation of our charity.

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

We share our Vulnerable Donors' Policy on our website and provide training on how to recognise vulnerable donors to members of staff who are in regular contact with the public. We have also signed up to the Fundraising Preference Service to enable individuals to opt out of receiving fundraising communications from us. We actioned 15 requests from this service in 2022.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We have a formal complaints procedure and all fundraising-related complaints are monitored by our Supporter Care Management Group, which includes three members of our Senior Management Team (SMT). Our Board of Trustees' Fundraising Committee receives a report on fundraising complaints every six months and a report on all complaints received is considered by the board annually. In 2022, we received a total of 31 complaints about our fundraising and supporter care, an increase of three from 2021, although this was down significantly from 2020 (55 complaints) and 2019 (45 complaints). The highest number of complaints (12) received in 2022 were about our door-to-door fundraising activity, including complaints about the behaviour of some of the fundraisers. We addressed these complaints immediately, liaising closely with our professional fundraising provider and responding to the complainants as soon as possible. Where appropriate we cancelled direct debits (where the complainant said they thought they were making a single donation) and in some cases fundraisers were given additional training to ensure they followed all the required procedures. The second highest volume of complaints were about the delivery of our alternative gifts to supporters. The postal strikes were a factor in delaying delivery, but we also identified a technical issue with our website ordering system. We fixed the technical issue as soon as this was discovered and all complainants had their gifts re-sent and they were also sent an email copy to mitigate the risk of them not arriving in time by post. We responded to all complaints in line with our complaints policy.

1.6 Equality, diversity and inclusion (EDI)

The equality, diversity and inclusion action plan provided the framework and guidance for action on EDI in 2022. The EDI Action Plan (approved in 2021) has objectives to:

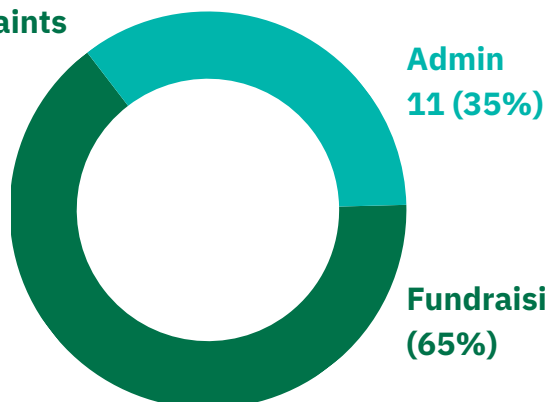
- Develop an inclusive and welcoming culture in which people from all backgrounds feel valued, respected and heard.
- Increase diversity within our workforce and senior leadership.
- Empower every staff member to act as a leader on equality.
- Create fairer outcomes for staff (particularly in relation to progression, experience, and pay).
- Become more strategic in response to equality, diversity, and inclusion issues.

The plan will be reviewed and updated in 2023 by the EDI reference group. The reference group, which meets regularly, was established from interested staff to monitor progress, hold senior managers to account, and suggest improvements and changes that will enhance the work on EDI.

Anti-Racist Communications Guidelines were produced and adopted in 2022. The process of developing the guidelines ensured all staff responsible for implementing them underwent training. Focus groups of staff from the UK and across the organisation and an audit of our external materials informed the guidelines. An online training course will be finalised in 2023.

All UK staff are part of a process to continue the conversation on anti-racism and anti-oppression with external consultants, JMB. Each quarterly session explores different themes and enables reflection on personal and organisational changes which need to be made. Additional online training on equality and the promotion of EDI in the workplace is compulsory for all staff as part of induction, from 2023.

2022 Complaints



Categories under Admin:

- Admin – general complaints, e.g. not receiving a receipt
- Direct Debit – DD cancellation not being actioned

Categories under Fundraising:

- Complaints about fundraising methods, e.g., Face-to-face
- Content and messaging in appeals

The diversity survey, which will enable us to measure progress, has been delayed to 2023 due to challenges around data protection which have now been addressed.

Trustees continue to progress on their governance EDI action plan and review EDI at every meeting.

2. Identity, vision and mission

Our identity – who we are

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

Our vision for change

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

Our mission – what we do

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

3. Public Benefit Statement

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

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

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

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

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

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

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

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

4. Strategic Report

To achieve its mission and fulfil its charitable purpose, Concern (UK) supports the overseas programmes of Concern Worldwide. It does not implement its own overseas programmes but seeks to address the root causes of poverty directly through its own advocacy work. In 2021, the trustees approved the Concern (UK) 2021-2025 strategic plan. The ambition of the strategic plan is to mobilise resources, people, decision makers and partners to respond to rising poverty and humanitarian needs, improving the lives of people living in extreme poverty in the world's poorest and most fragile countries. The plan sets out three specific goals developed to capture the contribution Concern (UK) aspires to make towards the mission of Concern Worldwide in line with the ambition. Below, we set out our strategic goals and our progress in 2022 towards delivering them.



Strategic Goal 1: Grow our public fundraising and institutional funding.

2022 was an extraordinary year, dominated by humanitarian crises in Ukraine, East Africa and Pakistan. These crises shaped many of our public fundraising activities and we were humbled by the response of our amazing supporters at a time when they themselves faced challenging economic times at home. In total, our supporters contributed £7.9 million to fund our life-saving work. We cannot thank them enough for their generosity and compassion.

We launched three emergency appeals in 2022. The first was the Ukraine Humanitarian Appeal, which we launched in partnership with our 14 fellow members of the Disasters Emergency Committee. Our supporters responded in record numbers, contributing over £900,000 to our relief efforts. Almost half of these supporters (45%) were entirely new to Concern, and since then, we have worked hard to ensure that we update them regularly on how their donations are making a significant difference for the people of Ukraine.

We also launched emergency appeals in response to the widespread hunger crisis in East Africa and devastating flooding in Pakistan, the latter once more in partnership with our fellow members of the Disasters Emergency Committee. The hunger crisis in East Africa was a particular focus in the second half of the year, with additional appeals to help meet humanitarian

needs in Somalia, in September, and Kenya, leading up to Christmas. Our supporters donated over £390,000 for our work in East Africa in 2022.

The number of 'active donors', defined as those who have supported at least one of our appeals in the past two years, grew from 19,288 to 24,427, an increase of 27%. Our emergency appeals were an important factor in attracting new donors. However, once again, our virtual Gifts programme also made an important contribution – our digital marketing activities attracted over 3,000 new gifts purchasers in 2022, an increase of 13% on the previous year.

We continued to develop Women of Concern, following its launch in 2021. Women of Concern is a global community that connects our supporters with change-making women across the globe. In 2022, we increased the numbers of individuals engaging with Women of Concern through channels such as LinkedIn to over 1,000. The focus now moves to further engaging these followers in our work.

Growing our partnerships with companies and organisations that help mobilise resources and increase our impact remains a priority. In 2022, we maintained highly valued partnerships with a range of companies and charitable trusts, including innocent foundation, Klaus and Gertrud Conrad Foundation, Milton Damerel Trust and Whole Planet Foundation. Each of these partners makes an important



Left: Members of Concern's support group in Derry helped organise a concert with The Magnificent Seven Crew at the Millennium Forum in Derry in support of the Ukraine Humanitarian appeal.

Photo: Concern Worldwide

contribution to our work by supporting specific programmes in countries that include Kenya, Somalia and Burundi. We were also grateful to the Whole Planet Foundation for making an additional donation to our DEC Ukraine Humanitarian appeal to fund the provision of food kits at collective centres for displaced families and individuals. We thank every company and charitable foundation that supported our work in 2022.

The Concern Philanthropic Circle is in the final year of supporting the Graduation Programme in the Democratic Republic of Congo, and we are grateful to the 25 members and associates who have donated £208,000 to the programme.

In Northern Ireland, our Concern Support Groups responded to emergency appeals for Ukraine, East Africa and Pakistan with tremendous commitment and enthusiasm, organising additional collections and events and raising donations from their networks. We thank all the group members and all those who helped with collections and events in 2022 for giving their time and energy to support our work.

Our retail outlets returned to a full year of trading after two years of disruption and closures due to the Covid-19 pandemic. Our shops all performed exceptionally well, generating £498,000 in income from the sale of donated goods and cash donations from customers. Our shops also raised funds for our emergency appeals for Ukraine, East Africa and Pakistan. In 2022, we finalised our retail

strategic plan and launched retail Gift Aid in two of our managed shops. The return to a full year's trading in 2022 also saw an increase in our volunteer numbers, with volunteers feeling more confident to return to their roles as Covid-19 restrictions reduced significantly. Our thanks to everyone who donated stock to our shops and to all our shop volunteers and customers for their support in 2022.

In 2022, we restructured our teams to bring advocacy and institutional funding closer together in the Advocacy and Institutional Relations team. With the cuts to the ODA budget continuing into 2022 and very few new opportunities, aligning resources to ensure that we work as effectively as possible to ensure that the UK government focus is on people living in extreme poverty and the least developed countries was important.

In 2022, our Institutional Funding team submitted 22 applications to institutional donors, applying for over £36.5 million worth of funding. Out of these, 12 were successful (55%), five unsuccessful (23%), with four (18%) still pending an outcome, and one cancelled by the FCDO after submission (Sierra Leone Secondary Education Improvement Programme II or SSEIP 2). We also received UK aid from the UK government for the Pakistan BRAVE resilience building programme and a continuation of our flagship humanitarian response programme in the DRC called Strategic Assistance for Emergency Response (SAFER 3) into 2023.

We are a member of the Disasters Emergency Committee (DEC) in the UK, an umbrella organisation which brings together 15 leading aid agencies to launch joint fundraising appeals at times of humanitarian crisis. In 2022 we were part of the Ukraine Humanitarian Appeal and the Pakistan Floods Appeal which helped fund our life-saving emergency response programme. We are also an active member of the START network, active in the hubs and securing six grants to respond to smaller emergencies in Pakistan, Syria, Chad and South Sudan which ranged from cholera outbreaks to floods and the onset of freezing conditions.

We continued to work closely with country programmes to support them on timely and impactful submissions to funding opportunities. This includes funding from UK aid from the UK government to our Pakistan programme for an emergency flood response and climate resilience WASH programme for early recovery following the devastating floods, which was testament to the positive efforts of the country team.



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

Last year continued to be a challenging one to influence the UK government to focus on the people and countries facing the greatest burden of extreme poverty through adequate levels and quality of assistance. Frequent changes in leadership and an announcement to freeze ‘non-essential’ UK aid spending stalled many efforts on the ground, and indicated a clear lack of direction and transparency in how decisions regarding international development were being made. The government attributed a shrinking aid budget to growing refugee costs, owing to the Ukraine and Afghanistan crises, and domestic fiscal challenges, but refused to raise the aid budget in the interim in view of escalating global needs. Towards the end of 2022, there were indications that further programme cuts are likely in 2023-24 as the government remains resolved to limit its aid spending to 0.5% GNI at a time when many parts of the world face unprecedented levels of hunger, alongside a rise in humanitarian emergencies.

Our advocacy efforts last year largely focused on the need for urgent action to tackle the severe hunger

crisis in parts of East Africa facing one of the worst droughts in 40 years, with millions of people on the brink of famine. We did this by working in coordination with a group of other organisations. We co-hosted events in parliament to present the stark reality of needs on the ground and were joined by our local partner in Somalia, Gargaar Relief Development Organisation (GREDO), at an event to highlight the stark situation of hunger and its impacts in Somalia, to UK parliamentarians. We worked closely with a group of INGOs to collaborate on joint advocacy around the East Africa hunger crisis. In doing so, we undertook periodic meetings with FCDO civil servants to ensure the hunger crisis did not fall off their radar, wrote several letters to key decision makers over the course of the year, developed parliamentary briefings, and took part in public-facing activities including setting off alarm clocks in Parliament Square Gardens and laying out shoes in Trafalgar Square to symbolise the number of people dying either directly from hunger or of hunger-related causes in the region. We also engaged over 15,000 of our campaigners to raise the alarm by targeting key decision makers in the government to tackle urgent humanitarian needs and invest in long-term solutions to prevent such crises in the first place.



Far left: Students from Drumragh Integrated College, Omagh, who participated in Concern's Youth Ambassador programme to help raise awareness of global issues in their school.

Photo: Concern Worldwide

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

Photo: Concern Worldwide

We undertook meetings with relevant ministers, including one that Concern (UK)'s Executive Director attended with the former Minister for Africa, Vicky Ford, to highlight the scale of this crisis and present clear calls to action.

Following the devastating floods in Pakistan last year, we pushed for the need for funding and programmes that help build better resilience for people to anticipate and cope with climate shocks, by working closely with our Pakistan country team colleagues and engaging with the FCDO Minister responsible for South Asia. We attended COP27 to raise awareness of the gaps in responses to climate change and to increase political pressure to deliver. At COP27, we also worked with our Zurich Flood Resilience Alliance partners to conduct an official side event on loss and damage resulting from climate change.

In 2022, the number of media mentions Concern (UK) generated increased on previous years, in part due to the huge interest in the Ukraine crisis. Throughout 2022, we also saw an increase in the number of people visiting our website and a rise in the duration of visits. The growth in media coverage and website visits contributes to raising awareness of the impact of humanitarian disasters and extreme poverty.

As we continue our equality, diversity and inclusion journey, we are building anti-racist practice into our communications development processes. In 2022, we developed our Anti-Racist Communications Guidelines. This guide is designed to help staff plan their content and outputs through an anti-racist lens, and consider how racism operates within the work we do and how that manifests in the stories and narratives of our communications outputs. The work has prompted practical conversations about how racism impacts Concern's work, and the steps we can take to challenge those dynamics in the materials we create.

The post primary school debates programme that gives students the opportunity to learn skills in research, critical thinking, and public speaking, continued in a new hybrid format, with initial debates being held online and latter debates in person. The programme remained popular with 22 Northern Ireland schools registered to take part in the debates programme in 2022-23 when students will reflect on, and try to tackle, some of the most important issues facing the world today. In 2022-23 we piloted a Primary School debating competition, and, subject to the results of the pilot, we may implement this programmes in 2023-24.

We are members of the Coalition of Aid and Development Agencies in Northern Ireland (CADA NI) working together with other agencies to enhance awareness and create a better understanding of development issues in Northern Ireland. We took part in the CADA One World Festival in 2022, organising a poetry competition and a series of mini-debates with school pupils, students, politicians and business people debating development and humanitarian issues. We assisted with the planning and promotion of the festival including the flagship event, One World on the Move, exploring the theme of displacement, migration and movement through music, dance and poetry.



Neil Hughes, who has been a volunteer at Concern's Hollywood bookshop for the past four years.

Photo: Darren Vaughan/Concern

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

Despite the challenges brought by a high staff turnover experienced in 2022, we have made progress. We continued to use internal communications to foster a sense of belonging and teamwork across the staff based both in Belfast and London. A regular newsletter and monthly all-staff meetings were key. Briefings from country programme teams, regional directors and technical advisors served to bring our overseas work closer to the UK team and were highly appreciated.

During the year, we promoted staff wellbeing and mental health. All staff had an opportunity to attend a training session designed to increase understanding about how burnout happens, how to prevent it and how to manage its impact. Staff engaged in various interactive sessions, workshops and exercise challenges to promote wellbeing during Mental Health Week which is held across the organisation globally. We also appointed and trained two additional Mental Health First Aiders, bringing the total to four.

As part of our commitment to staff inclusion and wellbeing, we carried out feedback sessions and pulse surveys to understand how work/life balance is affected by current hybrid working practice and

workload. Results were reviewed and changes made where possible. A Global Staff Engagement Survey was conducted in late 2022 and the results will inform planning for staff wellbeing in 2023. As Covid-19 restrictions ceased, Concern encouraged staff to attend our offices and continued to develop a hybrid working model that fosters greater staff cohesion and cross-team working while maintaining the flexibility of remote working.

We provided development opportunities to staff, from learning new technical skills, to meeting their professional ambitions by giving opportunities to complete online diplomas in leadership and management, digital and IT, and marketing and business, in partnership with University College Dublin.

There is a wide range of training opportunities across the organisation, from online courses on the Learn 365 platform, through to global training sessions that focus on key skills (such as personal effectiveness or advanced Excel skills) and provide an opportunity to learn with colleagues across all countries of operation. Two senior managers also participated in the bespoke IGNITE leadership programme. Finally there are regular briefings, webinars and updates on country programmes, specific technical or sectoral areas of programming.

4.2 Financial review

The financial outcome for 2022 is set out in the Statement of Financial Activities on page 68.

Our final position for the year shows a net surplus of £5.6 million, increasing total funds to £9.4 million. Total income for 2022 was £30.7 million and we remain incredibly grateful to all of our supporters and donors, large or small, who allowed us to continue to change the lives of people living in extreme poverty. A more detailed commentary on the financial results reflected in the 2022 Annual Report is set out below.

Income

Concern (UK) raised a total of £30.7 million in 2022 (2021: £23.3m), an increase of £7.4 million (32%) in income when compared to 2021, primarily due to a significant rise in income from emergency appeals. The income detail is outlined under the income streams, below. We continue to raise income from diverse sources to mitigate the challenges of the current economic environment.

Income from donations and legacies:

Income from donations and legacies comprises donations from individual and corporate donors, community groups, trusts and foundations and the Disasters Emergency Committee (DEC). We received £17.0 million (2021: £8.8m) in donations and legacies in 2022, an increase of £8.3 million (95%) on the amount received in 2021 due to the significant increase in emergency appeals income.

In the year, income from individuals of £5.2 million increased by £0.6 million (12%) (2021: £4.6m) and income from corporates, major donors and trusts of £1.3 million decreased by £0.6 million (32%) (2021: £1.9m). The generous response to our emergency appeals in 2022 allowed us to deliver lifesaving support across our countries of operation. We are grateful to our dedicated supporters who respond swiftly and generously when an urgent need is presented. During the year we continued to engage with the compassionate UK public, developing important relationships with key donors enabling us to secure vital funds needed to deliver our charitable objectives in 2022 and beyond.

In 2022, we received £9.4 million from the DEC in response to three emergency appeals, Coronavirus Appeal (£1.2m), Ukraine Humanitarian Appeal (£7.5m) and Pakistan Floods Appeal (£0.7m). In comparison, in 2021 we received income of £0.6 million from the Coronavirus Appeal.

Our community fundraising income was £0.6 million (2021: £1.1m). The £0.5m/47% decrease on the previous year was mainly due to lower participation in

the Ration Challenge, which was run in support of refugees and other vulnerable communities around the world. We also saw a drop in legacy income to £0.4 million (2021: £0.6m), a £168k (30%) decrease.

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

Income from governments and other co-funders:

Concern (UK) received a total of £13.1 million (2021: £14.0m) from governments and other institutional donors, a £0.9 million (6%) decrease from the previous year.

Although, FCDO remained the single largest donor in 2022, contributing £12.1 million (2021: £13.9m) which amounts to 92% (2021:99%) of total co-funding income, we continue to experience the effects of the foreign aid budget reduction imposed in the previous year. FCDO contributed to projects in 13 (2021:13) of the countries in which Concern works.

In 2022, we received a grant of £0.8 million (2021: £0) from European Civil Protection and Humanitarian Aid Operations (ECHO) and a grant of £0.2 million (2021: £0) from the Swedish International Development Cooperation Agency (SIDA).

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

Trading and other income:

We raised £0.6 million in income from our charity retail stores in 2022 (2021: £0.4m) and we are very grateful to our dedicated team of shop volunteers and employed staff for their continued commitment and support of our retail function. In 2022, we had six shops in Northern Ireland (2021:6).

Expenditure

Our total expenditure was £25.1 million (2021: £22.8 m) and made up as follows:

	£m	%
Charitable activities	20.9 (18.4)	83 (81)
Raising funds	4.2 (4.4)	17 (19)
	25.1 (22.8)	100 100

Total expenditure in 2022 increased by £2.3 million (10%) due to greater support provided to overseas programmes.

The cost of raising funds decreased by £0.2m (5%).

The board adopts a number of key performance indicators in order to measure the charity's performance, efficiency and financial strength. The indicators over the four years to 2022 are shown in the table below:

Indicator	Concern (UK)			
	2022	2021	2020	2019
Return on fundraising investment*	4.2x	2.1x	2.5x	2.2x
Support costs as a percentage of total costs	3.3%	3.9%	2.2%	2.9%
Unrestricted reserves as a percentage of total income	10%	11%	7%	6%

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

The variances in the above table are partly influenced by the level of emergency income raised each year and the significant £9.4 million received from the DEC in 2022 is reflected above. The board continues to be satisfied with the efficiency of fundraising, the level of support costs and reserves held, and is confident that these are all in line with the agreed strategic direction.

Unrestricted income is available for the Board to use for the purposes of the charity in fulfilling its charitable objectives. We use unrestricted income where flexible funding is needed most, for example to:

- develop, test and demonstrate the effectiveness of new approaches
- respond quickly to emergencies, before dedicated appeal funding is secured
- finance our policy and campaigns work
- meet essential running costs that enable the charity to function properly

Restricted income must be used only for the purpose specified by the donor. We use this income to finance particular programmes or elements of our humanitarian responses, as stipulated by and agreed in advance with the donor.

The board are confident that future incoming resources to the charity will be adequate to support the continuation of existing projects and activities, and also to meet other needs which may arise. Accordingly, Concern (UK) continues to adopt the 'going concern' basis in preparing the financial statements.

Reserves and financial position

It is Concern (UK)'s policy to commit the maximum amount of resources possible to current programmes that directly impact those we support and therefore retain only what is necessary to safeguard the continuity of its operations.

The total funds held of £9.4 million at 31 December 2022 (2021: £3.8m) are detailed in note 16 to the financial statements and fall into two categories:

Restricted funds (£6.5 million): These are funds that can only be used for purposes specified by the donors. Our policy to apply funds for the purposes for which they were donated as soon as possible. The increase of £5.1m in restricted funds in 2022 is mainly due to the three successful emergency appeals run during the year in collaboration with the DEC. The trustees plan that all of the restricted funds held at that date will be fully utilised during 2023.

Unrestricted funds (£2.9 million) are made up of £1.7m designated funds and £1.2m general funds.

Designated funds (£1.7million) are funds set aside by the Board of Trustees for specific purposes. At the end of 2022, these funds were designated for two specific purposes:

- To ensure the continuity of operations in the event of a temporary downturn in income – £1.5m
- To earmark funds invested in fixed assets which are therefore not readily available for other purposes – £0.2m

The trustees reviewed the level of designated reserves required at 31 December 2022 in order to ensure that they are sufficient to cover both purposes stated above (see note 16 (b)).

General funds (£1.2 million) represent unrestricted funds which may be used to further the objects of Concern (UK).

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

4.3 Plans for future periods

In planning for 2023, we have anticipated continued high levels of humanitarian need around the world. The hunger crisis in the Horn of Africa is certain to deepen, and conflicts in the DRC, Haiti and Ukraine, among others, show little sign of resolution. The effects of climate change are also being felt and, in places like Pakistan, additional attention will be needed to build resilience and equity into the long recovery and rebuilding period following the floods of 2022.

We will continue to focus on raising funds from the public and institutions in the UK. Moving forward with our strategic plan, we will continue to increase our supporter base, investing in fundraising innovation to develop new ways for people to donate, and in campaigning for people to engage in actions to address hunger and climate change as they impact on vulnerable communities. We believe that partnerships are a means to leverage greater change than we can achieve on our own and will continue to invest in developing partnerships across a range of actors, from corporates to coalitions of NGOs.

We will progress our strategic projects related to the environment and equality, diversity and inclusion. A mid-term review of the strategic plan will make sure we are on track and enable us to make adjustments given the rapid changes we are seeing in the environments where we work. We want to ensure staff are valued and supported in order to deliver on our organisational aim and will continue with initiatives on staff wellbeing, finalisation of a hybrid working policy and introducing an expanded leadership team.

Plans for 2023 are set out below.

Strategic Goal 1: Grow our public fundraising and institutional funding

Building our base of regular givers and cash donors is fundamental to our strategy and will remain a priority in 2023. We plan to grow our programmes of direct dialogue and door to door fundraising to recruit new regular givers. We will also launch a new Direct Response TV advert in the first half of 2023.

We will continue to invest in attracting new donors to Concern through social and digital channels, further increasing our investment in our virtual Gifts. We will build on the progress we have made in attracting new supporters through emergency appeal digital donor recruitment in previous years, and continue to invest in this activity if it becomes necessary to launch emergency appeals in 2023. We will also increase our communication to supporters of the benefits of legacy giving to the long-term impact Concern is able to

achieve. In 2022, we achieved our objective of recruiting over 1,000 Women of Concern followers through channels such as LinkedIn. In 2023, the focus will move to engaging these followers more strongly in our work, with the ultimate aim of securing financial support.

Thanking our existing supporters and engaging them through impactful communications that explain how their donations are making a real difference will continue to be as much of a priority as attracting new donors. 2023 will see the launch of our new customer relationship management system (CRM). This major project will improve our capacity to deliver even better quality, more individualised communications to our supporters and increase their engagement with the work they are helping to make possible.

In 2022, we completed a review exploring how we can increase our capacity to develop new approaches to fundraising. In response to its findings, in 2023, we will establish a new Fundraising Innovation team which will act as a focal point for innovation at Concern (UK). The team will work closely with existing staff on aspects such as how we can better understand and meet our supporters' needs and motivations; market-horizon scanning to identify emerging opportunities; new product development; and improving the effectiveness of existing activities.

We remain committed to growing our engagement with corporate and philanthropic organisations and in mutually beneficial partnerships with them. In 2022, we expanded the capacity of our team focused in this area with the appointment of a new role working exclusively on developing new corporate partnerships. In 2023, we will move forward with scoping the potential for partnerships across a range of sectors, build a pipeline of potential partners with whom we share specific interests and initiate dialogues where we see the potential for collaboration. We already have a very healthy number of partnerships in place with charitable trusts and foundations, but we see further potential for growth in this area in 2023.

In 2023, we will launch the third project for our Concern Philanthropic Circle, aiming to grow the membership of the circle which has previously supported Graduation Programmes in Burundi and the DRC over the past six years.

We will follow up the external review of our core Community Fundraising activities and implement the agreed recommendations to develop our fundraising from our community supporters including through our groups and community events.

We will open our seventh retail outlet (originally scheduled for 2022) and plan for an eighth shop. As

Lucy Bloxham, Concern staff member, working on the emergency response in Ukraine.
Photo: Simona Supino/Concern Worldwide



part of our retail strategy, we will expand our staff to support volunteer recruitment and training to grow our retail operations, we will develop new local retail partnerships and explore new online opportunities. We will also conduct a mid-term review of our retail strategy and implement any agreed adjustments to the plan.

The UK government funding environment looks quite uncertain for the coming year as the government continues to cite extreme pressures on the UK aid budget as a result of challenges in the economy, the Ukraine conflict, increased domestic refugee costs and unanticipated humanitarian shocks such as the floods in Pakistan. The government remains resolute on limiting its aid budget to 0.5% of GNI, which means bilateral programmes, especially those that invest in long-term development as opposed to short-term humanitarian support, are expected to continue to be adversely affected.

However, we anticipate some opportunities for UK institutional funding in the coming year. This includes the Global Development Delivery (GDD) commercial contract framework through which the FCDO expect to spend up to £3 billion over a two- to four-year period across seven themes, many of which are relevant to our work on the ground. We intend to position

ourselves strongly for this framework, in anticipation of more funding opportunities over the next few years.

We will ensure that our humanitarian programmes on the ground are delivered in a high quality and high impact manner through our humanitarian institutional funding mechanisms, currently the DEC and the START network. We will focus on essential humanitarian assistance to communities most impacted by recent crises, as well as quality and timely reporting against ongoing grants. These include utilising the existing reserves and future income from DEC grants under the Ukraine Humanitarian Appeal, the Pakistan Floods Appeal and the Afghanistan Crisis Appeal.

We will continue to explore other UK institutional funding for our programmes on the ground, positioning ourselves strongly for new opportunities through discussions with donors and exploring new partnerships, and working closely with our country programme teams in responding to funding calls. A significant focus for us next year will be to continue to work on important compliance areas, rolling out a modern slavery action plan and streamlining data availability for the International Aid Transparency Initiative (IATI), as well as sustaining timely and quality donor reporting requirements.

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

The UK aid budget still faces intense pressures due to multiple ongoing crises and domestic escalating costs. Our advocacy in 2023 will once again focus on crises such as catastrophic hunger in East Africa, and on the need to invest in long-term resilience building and addressing hunger and climate change that impact the poorest communities. We will continue to use important opportunities over the course of the year to highlight evidence from our programmes, work with people and colleagues to share their stories and experiences of the reality on the ground, engage with decision makers, and call for action through better UK aid and the UK's influencing role on important global forums. Should there be further cuts to the aid budget impacting essential development programmes and humanitarian assistance on the ground, we will work closely with Bond and other sector colleagues to call out the UK government on such decisions and push for them to place the interests of populations bearing the brunt of poverty and hunger, at the forefront of their efforts.

Despite the constraints on UK aid in 2022, the UK government made a few commitments on nutrition and climate. At the Tokyo Nutrition for Growth Summit in 2021, it pledged £1.5 billion from 2022 until 2030. On climate, at COP27, it recommitted to spend £11.6 billion on climate finance during 2021-26, including pledging to treble funding for climate adaptation as part of that budget, from £500 million in 2019 to £1.5 billion in 2025. We will work with sector colleagues such as through the International Coalition for Advocacy on Nutrition and the Climate Action Network UK to push the government on the delivery of these commitments in a transparent manner and which also leads to the maximum positive impact for the populations most affected by malnutrition and climate change.

The hunger crisis in East Africa is likely to continue worsening in 2023 without urgent response at the scale needed to save lives and prevent loss of livelihoods and widespread displacement. As the international response to this crisis remains slow, we will continue to keep a strong focus on it across our advocacy and communications. We will share stories that authentically convey the complexity and true experience of individuals living in the region and continue to work with sector colleagues including the East Africa INGO working group, Bond and others, as necessary, to retain the focus on this crisis, and call for more urgent action to save lives. At the same time, we will push for more efforts to build greater resilience to future shocks.

After several high profile humanitarian crises, we will ensure our external communications demonstrate the impact and responsible spending of donations and build trust in our response so our audiences continue to support our mission of ending extreme poverty, whatever it takes.

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

The staff Equality, Diversity and Inclusion reference group was established in 2022. The objectives of the group are to monitor progress on equality, diversity and inclusion within Concern (UK), hold the senior management team to account and pro-actively suggest improvements and changes that will enhance these values within the organisation. In 2023, we will continue to work towards and monitor the milestones and targets set out in the action plan, with the group reviewing the plan to ensure it is still effective. With support from an external consultant, we will continue our conversations on anti-racism, diversity and equality with staff, trustees and management and continue to embed anti-racism in our communications with the roll out of a new training module on the Anti-Racist Communications Guidelines.

Concern is committed to creating opportunities to listen meaningfully to a range of diverse opinions, voices and lived experiences. We believe that decision making and operations benefit from being informed by these different perspectives. In 2023, an Expanded Leadership team will meet regularly as a means to bring different perspectives into reviewing and making strategic decisions and give more staff the opportunity to develop management skills and leadership qualities.

We will continue to focus on staff wellbeing by establishing our hybrid-working model and supportive policies, and ensuring this new way of working meets our organisational needs. We will complete the review of our current office space ensuring staff have a suitable and supportive working environment, enabling them to work collaboratively and effectively while still adhering to our environmental guidelines.

We are committed to being a competitive employer and as part of this commitment we plan to review and benchmark our salary scales and pay progression mechanism to ensure we continue to attract and retain staff.

In 2023, a new global digital workplace will be launched. The aim of this platform is to provide employees with the tools they require to connect, collaborate and perform their core job responsibilities.

As part of our commitment to create environmentally friendly practices and processes, we will review our carbon footprint against the 2019 baseline. We will establish whether our flight guidelines are effective in making voluntary reductions in transport-related carbon emissions and will continue to work on our other emissions areas, primarily paper and printing. We will review whether our plan is on track for us to achieve at least a 50% reduction in emissions by 2030.

4.4 Principal risks and uncertainties

The major risks to which Concern (UK) is exposed, as identified by the management team and reviewed by the trustees, have been ranked by likelihood and impact as part of the annual risk review process.

The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The main risks identified, together with the methods adopted to manage and mitigate them, are summarised below. The risks listed below are embedded in a global risk register and some are common across Concern Worldwide and Concern (UK), although relative rankings vary across the two organisations. The two organisations work together in order to manage common risks.

Economic instability, inflation and the cost of living crisis in the UK

For 2023, there continues to be a risk that the deteriorating economic environment and cost of living crisis impacts further on disposable incomes, resulting in a decline in voluntary income while the costs of doing business rise. Concern continues to be committed to working to achieve positive change for people supported by our programmes and to communicate the difference made by funds raised through the experiences of people who are impacted. In line with our strategy, Concern will continue to diversify and build funding streams and deliver an excellent supporter experience to build engagement and loyalty.

Fall in institutional funding and changing focus for UK Overseas Development Aid (ODA)

Successive and ongoing cuts to UK ODA from both economic and political causes have affected the value of funds which Concern secures from the UK government. The overall value of ODA is not expected to recover in 2023 and this, coupled with indications that less ODA will be allocated to poverty reduction efforts in fragile and vulnerable countries means that institutional funding is likely to dip. This will impact the

work that Concern is able to do and support provided to people in some of the world's poorest countries. Concern will continue to work with sector colleagues and UK campaigners to ensure aid goes to those who need it most while continuing to strengthen relationships with FCDO in the UK and within programme countries.

Staff recruitment and retention in a challenging labour market.

In 2020 and 2021 Concern enjoyed a marked reduction in staff turnover linked to the effect of the pandemic and associated restrictions. However, in 2022 staff turnover levels rose and were compounded by a challenging labour market, considerable competition in skilled areas such as fundraising, and the cost of living crisis. High staff turnover leads to staffing gaps, loss of institutional knowledge and creates more pressure on existing staff. Concern will continue to improve the experience and retention of staff through learning and development initiatives, developing hybrid working practices that meet staff needs, regularly reviewing plans and workload and staying competitive through salary benchmarking. Concern will continue to promote staff wellbeing through initiatives such as mental health and wellbeing training and mental health first aiders.

Compliance

This risk is broken down into the different areas of compliance relevant to the organisation including donor (both public and institutional), internal policies and procedures and regulatory compliance. The organisation receives a significant amount of funding from institutional donors and the processes to manage compliance to donor guidelines and agreements are strong. Regulatory requirements concerned with data management, fundraising and charitable status are translated into controls, systems and internal guidelines, which in turn are operationalised through staff training. There are frequent reviews of action plans, adherence and feedback related to compliance.

Fraud, corruption, other criminal behaviour or significant error

While fraud or corruption could both damage the organisation's reputation and result in loss of resources, Concern limits the likelihood of fraud through continuous review and strengthening of existing systems and processes. Although fraud continues to be uncovered, these are minor incidences and it is felt that fraud control mechanisms are well embedded in all Concern operations.

Safeguarding

As an organisation which works to improve the lives and wellbeing of some of the most vulnerable people in the world, maintaining the safety and protection of the communities with whom we work and of our staff is of primary importance to Concern. Robust policies and processes ensure strong management of this risk and there is an internal serious incident monitoring group to ensure any incidents are managed appropriately, rapidly and in accordance with policy and guidance. We will continue to engage and train staff and volunteers to ensure our safeguarding policies are followed.

Cybersecurity and systems failure

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

5. Staff and volunteers

The organisation acknowledges with gratitude the work of its staff and its volunteers in 2022. The major achievements during the year are due to their dedication and belief.

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

6. Political donations

No political donations were made during the year (2021 – £nil).

7. Post balance sheet events

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

8. Auditor

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

9. Subsidiary undertaking

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

By order of the Board



Bernadette Sexton
Trustee



Victoria Akinboro
Trustee

28 April 2023



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

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

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

Under Company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and Charitable Company and of the incoming resources and application of resources including its income and expenditure of the Group for that period. In preparing these financial statements, the trustees are required to:

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

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

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

On behalf of the Board



Bernadette Sexton
Trustee



Victoria Akinboro
Trustee

28 April 2023

Left: Aicha Amadou with her baby, Siyama, at her mother-in-law's house in Tahoua, Niger. Aicha brought Siyama to the health centre as she was suffering from diarrhoea and was malnourished.

Photo: Ed Ram/Concern Worldwide

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Concern Worldwide (UK) ("the Charitable Company") for the year ended 31 December 2022 which comprise the consolidated statement of financial activities, consolidated and company balance sheets, the consolidated cash flow statement and related notes, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is UK Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion:

- the financial statements give a true and fair view of the state of the Group's and of the Charitable Company's affairs as at 31 December 2022 and of the Group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Group and of the Charitable Company in accordance with ethical requirements that are relevant to our audit of

financial statements in the UK, including the Financial Reporting Council (FRC)'s Ethical Standard and we have fulfilled our ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

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

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

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

Report on the audit of the financial statements (continued)

Detecting irregularities including fraud

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

In addition, our risk assessment procedures included: inquiring with the directors and other management as to the Group's and Charitable Company's policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the directors and other management have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the Group's and Charitable Company's regulatory and legal correspondence; and reading Board and committee minutes.

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

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

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

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit

we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

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

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

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

Other information

The trustees are responsible for the other information, which comprises the Trustees' Report, which constitutes the Strategic Report and the Directors' Report, About us section, A message from the outgoing Chair, A message from the Executive Director, Our overseas work in 2022 section, How we work section, Income and expenditure section, Legal and administrative information, and the Appendix. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

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

Report on the audit of the financial statements (continued)

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

Under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) we are required to report to you if, in our opinion:

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

We have nothing to report in these respects.

Respective responsibilities and restrictions on use

Responsibilities of trustees for the financial statements

As explained more fully in their statement set out on page 61, the trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Group's and the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the

Group or the Charitable Company or to cease operations, or have no realistic alternative but to do so.

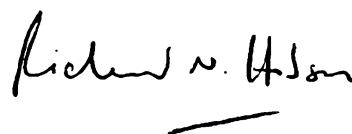
Auditor's responsibilities for the audit of the financial statements

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

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

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

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charitable Company's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members and the Charitable Company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company, its members, as a body and its trustees, as a body, for our audit work, for this report or for the opinions we have formed.



Richard Hobson
(Senior Statutory Auditor)
for and on behalf of KPMG, Statutory Auditor
1 Stokes Place, St Stephen's Green, Dublin 2, Ireland
28 April 2023



Emuria Nachukuli and her baby daughter Atabo Ereng in their village in Turkana, Kenya. The village was established by nomadic pastoralists after many lost their livestock to drought. Concern has supported the community to develop an agri-nutrition site which is cultivated by around 80 women from the village and surroundings. They will harvest vegetables and fruit including watermelon and mung beans. Photo: Gavin Douglas/Concern Worldwide

Financial Statements



Nuurto, who is part of a livelihoods programme run by Concern, at her shop on the outskirts of Baidoa, Somalia.
Photo: Ed Ram/Concern Worldwide



Consolidated Statement of Financial Activities

for the year ended 31 December 2022

	Notes	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2022 Stg£	Restricted Funds Stg£	Unrestricted Funds Stg£	Group Total 2021 Stg£
Income from:							
Donations and legacies	2a	12,144,486	4,891,226	17,035,712	3,141,170	5,609,420	8,750,590
Charitable activities – grants and contracts from governments and other co-funders	2b	13,093,772	-	13,093,772	14,032,448	-	14,032,448
Trading and other income	2c	-	572,061	572,061	-	501,252	501,252
Total income		25,238,258	5,463,287	30,701,545	17,173,618	6,110,672	23,284,290
Expenditure on:							
Charitable activities	3	20,104,826	801,174	20,906,000	16,626,529	1,795,328	18,421,857
Raising funds	4	-	4,232,136	4,232,136	246,780	4,170,981	4,417,761
Total expenditure		20,104,826	5,033,310	25,138,136	16,873,309	5,966,309	22,839,618
Transfers between funds	16 (b)	13,022	(13,022)	-	-	-	-
Net movement in funds		5,146,454	416,955	5,563,409	300,309	144,363	444,672
Reconciliation of funds:							
Total funds brought forward		1,306,907	2,520,931	3,827,838	1,006,598	2,376,568	3,383,166
Total funds carried forward	16	6,453,361	2,937,886	9,391,247	1,306,907	2,520,931	3,827,838

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

The notes on pages 71-84 form part of these financial statements.

As permitted by section 408 of the Companies Act 2006, the individual charity's statement of financial activities has not been included in these financial statements. The gross income of the charity is £30,099,157 (2021: £22,764,180) and the net result is a surplus of £5,562,091 (2021: £443,344).

Consolidated and Concern (UK) Balance Sheets

as at 31 December 2022

	Notes	Group 2022 Stg£	Group 2021 Stg£	Charity 2022 Stg£	Charity 2021 Stg£
Fixed assets					
Tangible assets	9	214,156	254,590	191,233	230,218
Total fixed assets		214,156	254,590	191,233	230,218
Current assets					
Debtors and prepayments	10	11,667,501	5,047,926	12,096,053	5,457,543
Cash at bank and in hand	11	6,230,500	9,014,116	5,791,088	8,602,356
Total current assets		17,898,001	14,062,042	17,887,141	14,059,899
Creditors:					
amounts falling due within one year	12	(8,720,910)	(10,488,794)	(8,695,211)	(10,469,045)
Net current assets		9,177,091	3,573,248	9,191,930	3,590,854
Net assets		9,391,247	3,827,838	9,383,163	3,821,072
The funds of the charity:					
Restricted funds	16	6,453,361	1,306,907	6,453,361	1,306,907
Unrestricted funds	16	2,937,886	2,520,931	2,929,802	2,514,165
Total funds		9,391,247	3,827,838	9,383,163	3,821,072

The notes on pages 71-84 form part of these financial statements.

The financial statements on pages 68-84 were approved by the Board of Trustees on 28 April 2023.



Bernadette Sexton
Trustee



Victoria Akinboro
Trustee

28 April 2023

Consolidated Cash Flow Statement

for the year ended 31 December 2022

	Notes	Group 2022 Stg£	Group 2021 Stg£
Cash flows from operating activities			
Net surplus for the year		5,563,409	444,672
Adjustments for:			
Depreciation of tangible assets		46,797	47,650
Interest received		(12,610)	(1,445)
Increase in debtors		(6,619,575)	(215,630)
Decrease in creditors		(1,767,884)	(3,328,883)
Net cash used in operating activities		(2,789,863)	(3,053,636)
Cash flows from investing activities			
Purchases of tangible assets		(6,363)	(6,282)
Interest received		12,610	1,445
Net cash from / (used in) investing activities		6,247	(4,837)
Net decrease in cash and cash equivalents in the year		(2,783,616)	(3,058,473)
Cash and cash equivalents at beginning of year		9,014,116	12,072,589
Cash and cash equivalents at end of year	11	6,230,500	9,014,116

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

The notes on pages 71-84 form part of these financial statements.

Notes to the consolidated financial statements

(forming part of the financial statements) for the year ended 31 December 2022

1. Accounting Policies

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

a) Basis of preparation

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

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy notes and on a going concern basis. In the application of the accounting policies the trustees are required to make judgements, estimates and assumptions and the most important areas where the judgements affect the financial statements and could impact the results of reported operations are listed in note 20.

Basis of consolidation

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

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

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

Consortia arrangements

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

b) Income

Income in the statement of financial activities is recognised only when the Group is legally entitled to the income, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the Group.

Donations and legacies

This income (which consists of monetary donations from the public, corporates, trusts, legacies, major donors (including Disasters Emergency Committee (DEC) appeals together with related Gift Aid income) is recognised in the period in which the Group is entitled to the resource, when receipt is probable and when the amount can be measured with

sufficient reliability. In the case of monetary donations from the public this income is recognised when the donations are received, with legacies it is when it is probable that it will be received (i.e. where there is a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached are within the control of the entity), whereas with Gift Aid income it is when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

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

Grants from governments and other co-funders

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

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

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

Trading and other income

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

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

Gift in kind

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

Other income

Other income includes bank interest and income arising from Government employment and retail related grants. It is recognised in the period in which it becomes receivable.

c) Expenditure

Resources expended are analysed between costs of charitable activities and costs of raising funds. The costs of each activity are separately accumulated, disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefit is required in settlement and the amount of the obligation can be measured reliably.

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

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

Costs of charitable activities

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

Costs of raising funds

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

d) Funds

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

Restricted Funds

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

Unrestricted Funds

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

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

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

e) Tangible fixed assets

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

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

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

A full year's depreciation is charged in the year of acquisition with none in the year of disposal. Provision is also made for

any impairment of tangible fixed assets below their carrying amounts.

f) Stocks

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

g) Financial instruments

Debtors

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

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

Creditors

Creditors are recognised where the entity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured. Creditors normally recognised at their settlement amount after allowing for any trade discounts due and at their present value where the time value of money is deemed significant. Funds already received from donors, that do not meet the criteria for recognition as income, are shown in creditors.

h) Provisions

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

i) Pensions

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

j) Foreign Currencies

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

k) Taxation

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

l) Leases

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

2. Incoming Resources

(a) Income from donations and legacies

	Restricted 2022 Stg£	Unrestricted 2022 Stg£	Group Total 2022 Stg£
Individual giving	1,646,887	3,527,078	5,173,965
Corporates, major donors and trusts	1,029,312	256,925	1,286,237
Concern Worldwide grant (Note 18)	-	215,842	215,842
Disasters Emergency Committee (DEC)*	9,403,852	-	9,403,852
Legacy income	500	386,660	387,160
Community fundraising	63,935	504,721	568,656
Total	12,144,486	4,891,226	17,035,712

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

	Restricted 2021 Stg£	Unrestricted 2021 Stg£	Group Total 2021 Stg£
Individual giving	1,049,986	3,567,601	4,617,587
Corporates, major donors and trusts	1,409,443	479,292	1,888,735
Disasters Emergency Committee (DEC)	613,544	-	613,544
Legacy income	1,000	555,940	556,940
Community fundraising	67,197	1,006,587	1,073,784
Total	3,141,170	5,609,420	8,750,590

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

	Group Total 2022 Stg£	Group Total 2021 Stg£
Foreign, Commonwealth and Development Office (FCDO)	12,126,709	13,936,324
ECHO	754,790	-
SIDA	197,240	-
Guernsey Overseas Aid	15,033	28,878
Comic Relief	-	67,246
Total	13,093,772	14,032,448

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

(c) Trading and other income

	Group Total 2022 Stg£	Group Total 2021 Stg£
Retail income	551,738	379,717
Deposit interest	12,610	1,445
Other income	7,713	120,090
Total	572,061	501,252

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

Other income is UK Government Job Start Scheme grant. Other income in 2021 related to Coronavirus Job Retention Scheme grant towards staff who were furloughed due to Covid-19 (£6,462) and government Retail Grant Fund (£113,082) received in support of Concern (NI) charity shops.

3. Expenditure on charitable activities

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

	Direct costs Stg£	Support costs* Stg£	2022 Group Total Stg£
Overseas programmes			
Livelihood	514,418	8,289	522,707
Health	1,065,646	17,172	1,082,818
Education	2,131,030	34,340	2,165,370
Integrated programming	802,472	12,931	815,403
Emergency	15,021,062	241,698	15,262,760
Total overseas programmes	19,534,628	314,430	19,849,058
Policy, Advocacy and Campaigning	780,214	185,028	965,242
Governance (Note 5)	23,013	68,687	91,700
Total charitable expenditure	20,337,855	568,145	20,906,000

* see note 6

	Direct costs Stg£	Support costs Stg£	2021 Group Total Stg£
Overseas programmes			
Livelihood	1,739,962	43,865	1,783,827
Health	1,429,140	36,029	1,465,169
Education	2,171,988	55,498	2,227,486
Integrated programming	3,256,491	81,356	3,337,847
Emergency	8,436,119	212,677	8,648,796
Total overseas programmes	17,033,700	429,425	17,463,125
Policy, Advocacy and Campaigning	697,169	169,183	866,352
Governance (Note 5)	29,614	62,766	92,380
Total charitable expenditure	17,760,483	661,374	18,421,857

*See note 6

4. Cost of raising funds

	Campaign costs Stg£	Staff costs Stg£	Occupancy & other direct costs Stg£	Total direct costs Stg£	Support costs Stg£	2022 Group Total Stg£
Individual giving	1,576,059	1,071,708	245,769	2,893,536	172,266	3,065,802
Corporates, major donors and trusts	19,634	399,825	99,882	519,341	40,987	560,3278
Legacy	10,182	-	-	10,182	-	10,182
Community fundraising	-	175,366	42,615	217,981	24,661	242,642
Retail costs	5,511	217,425	117,504	340,440	12,742	353,182
Total	1,611,386	1,864,324	505,770	3,981,480	250,656	4,232,136

	Campaign costs Stg£	Staff costs Stg£	Occupancy & other direct costs Stg£	Total direct costs Stg£	Support costs Stg£	2021 Group Total Stg£
Individual giving	1,655,439	1,044,613	254,167	2,954,219	80,797	3,035,016
Corporates, major donors and trusts	35,680	399,588	101,367	536,635	17,669	554,304
Legacy	9,260	-	-	9,260	-	9,260
Community fundraising	-	188,181	230,379	418,560	119,636	538,196
Retail costs	6,282	171,466	98,292	276,040	4,945	280,985
Total	1,706,661	1,803,848	684,205	4,194,714	223,047	4,417,761

5. Governance costs

	Direct Stg£	Support costs Stg£	2022 Group Total Stg£	Direct Stg£	Support costs Stg£	2021 Group Total Stg£
Staff costs	-	49,910	49,910	-	45,946	45,946
Legal and professional fees	12,171	381	12,552	17,541	60	17,601
Office and other costs	10,842	18,396	29,238	12,073	16,760	28,833
Total	23,013	68,687	91,700	29,614	62,766	92,380

6. Support costs

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

	Overseas programmes Stg£	Policy, Advocacy & Campaigning Stg£	Governance Stg£	Fundraising Stg£	2022 Group Total Stg£
Administration and finance	131,924	111,416	68,687	204,262	516,289
Other support costs	182,506	73,612	-	46,394	302,512
Total support costs	314,430	185,028	68,687	250,656	818,801

	Overseas programmes Stg£	Policy, Advocacy & Campaigning Stg£	Governance Stg£	Fundraising Stg£	2021 Group Total Stg£
Administration and finance	254,592	102,283	62,766	187,519	607,160
Other support costs	174,833	66,900	-	35,528	277,261
Total support costs	429,425	169,183	62,766	223,047	884,421

7. Other information

	2022 Stg£	2021 Stg£
The surplus for the year is after charging the following items:		
Depreciation of tangible fixed assets	46,797	47,650
Auditor's remuneration (including expenses)	17,927	20,507
Payments under operating leases for premises	186,634	175,462

8. Staff

(a) Numbers and costs

The aggregate payroll costs of employees were as follows:

	2022 Group Stg£	2021 Group Stg£
Wages and salaries	2,159,104	2,211,543
Social welfare costs	229,754	232,749
Other pension costs	156,280	172,486
	2,545,138	2,616,778

Other pension costs include employer contributions to individual staff member pension schemes of £122,035 (2021: £130,313) as well as the cost of insurance policies that provide benefits in the event of the death or ongoing incapacity of staff members totalling £34,245 in 2022 (2021: £42,173).

Remuneration, including pension contributions, paid to the key management of Concern (UK) (the executive management team as detailed on page 40 of the annual report) amounted to £429,622 in 2022 (2021: £481,386).

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

	2022 No.	2021 No.
Management	6	6
Development	5	5
Marketing	47	52
Administration	7	9
	65	72

(b) Salary range

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

	2022 No. employees	2021 No. employees
£60,001 to £70,000	2	2
£70,001 to £80,000	2	3

Remuneration includes salaries but excludes employer pension scheme contributions. Contributions to defined contribution schemes amounted to 7.5% of salary in 2022 (2021: 7.5%). No contributions were made to defined benefit schemes for employees.

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

(c) Remuneration of Board members

None of the trustees of the Concern (UK) received remuneration for their services. Total costs of £323 (2021: £135) were incurred by trustees in travelling to and attending meetings of the Board in 2022 or training and were paid by Concern (UK) by making payments to third parties.

9. Tangible assets

	Leasehold premises Stg£	Furniture & equipment Stg£	Computer equipment Stg£	Total Stg£
Group tangible assets				
Cost				
At beginning of year	318,393	315,154	53,724	687,271
Additions in year	-	4,228	2,135	6,363
At end of year	318,393	319,383	55,859	693,634
Depreciation				
At beginning of year	186,753	200,124	45,804	432,681
Charge for year	9,853	28,857	8,087	46,797
At end of year	196,606	228,981	53,891	479,478
Net book value				
At 31 December 2022	121,787	90,401	1,968	214,156
At 31 December 2021	131,640	115,030	7,920	254,590
Charity tangible assets				
Cost				
At beginning of year	318,393	282,846	53,724	654,963
Additions in year	-	1,906	2,135	4,041
At end of year	318,393	284,752	55,859	659,004
Depreciation				
At beginning of year	186,753	192,188	45,804	424,745
Charge for year	9,853	25,086	8,087	43,026
At end of year	196,606	217,274	53,891	467,771
Net book value				
At 31 December 2022	121,787	67,478	1,968	191,233
At 31 December 2021	131,640	90,658	7,920	230,218

10. Debtors and prepayments

	Group 2022 Stg£	Group 2021 Stg£	Charity 2022 Stg£	Charity 2021 Stg£
Amounts due from governments and other co-funders	9,720,912	3,730,283	9,720,912	3,730,283
Gift Aid receivable	1,746,895	1,110,902	1,746,895	1,110,902
Accrued income	13,464	86,583	11,744	83,965
Sundry debtors	97,248	46,070	91,560	40,007
Prepayments	88,982	74,088	86,832	72,406
Amount owed from subsidiary undertaking	-	-	438,110	419,980
	11,667,501	5,047,926	12,096,053	5,457,543

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

11. Cash at bank and in hand

	Group 2022 Stg£	Group 2021 Stg£	Charity 2022 Stg£	Charity 2021 Stg£
Funds held in UK banks	6,230,500	9,014,116	5,791,088	8,602,356

12. Creditors: amounts falling due within one year

	Group 2022 Stg£	Group 2021 Stg£	Charity 2022 Stg£	Charity 2021 Stg£
Trade creditors	410,774	255,163	398,082	251,013
Amounts advanced by governments and other co-funders (i)	2,722,750	281,543	2,722,750	281,543
Accruals	289,458	915,325	277,458	906,546
Amount owed to parent company (ii)	5,257,313	8,874,214	5,257,313	8,874,214
Sundry creditors	40,615	162,549	39,608	155,729
	8,720,910	10,488,794	8,695,211	10,469,045

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

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

13. Activities of consolidated subsidiary – Concern (NI)

Activities of consolidated Concern (NI)

	2022 Stg£	2021 Stg£
Income	602,388	520,110
Expenditure	(601,070)	(518,783)
Total	1,318	1,327
Assets	475,732	446,495
Liabilities	(467,648)	(439,729)
Net assets	8,084	6,766

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

	Opening Balance 2022 Stg£	Movement during the year Stg£	Closing Balance 2022 Stg£
Amounts due from governments and other co-funders (note 10)	3,730,283	5,990,629	9,720,912
Amounts advanced by governments and other co-funders (note 12)	(281,543)	(2,441,207)	(2,722,750)
	3,448,740	3,549,422	6,998,162
Analysis of movement:			
Cash received during the year			(19,556,858)
Income earned during the year			23,096,462
Exchange Rate Movements			9,818
			3,549,422

15. Analysis of changes in net debt

	At 1 Jan 2022	Cash flows	At 31 Dec 2022
Cash and cash equivalents			
Cash	9,014,116	(2,783,616)	6,230,500
Total	9,014,116	(2,783,616)	6,230,500

16. Group and Charity funds

(a) Reconciliation of funds

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total 2021 Stg£	Total 2021 Stg£
Group				
Total funds at beginning of year	1,306,907	2,520,931	3,827,838	3,383,166
Net movement in funds for the year	5,146,454	416,955	5,563,409	444,672
Total funds at end of year	6,453,361	2,937,886	9,391,247	3,827,838
Charity				
Total funds at beginning of year	1,306,907	2,514,165	3,821,072	3,377,728
Net movement in funds for the year	5,146,454	415,637	5,562,091	443,344
Total funds at end of year	6,453,361	2,929,802	9,383,163	3,821,072

16. Group and Charity funds (cont.)

(b) Group movements in funds

		Opening balance 1 January 2022 Stg£	Income Stg£	Expenditure Stg£	Transfers Stg£	Closing balance 31 December 2022 Stg£
Restricted funds						
Afghanistan		406,769	1,516,726	(1,390,490)	-	533,005
Bangladesh		-	22,918	(22,918)	-	-
Burkina Faso		-	45,730	(45,730)	-	-
Burundi		27,776	217,319	(205,082)	-	40,013
DR Congo		159,932	2,884,675	(2,941,940)	-	102,667
Central African Republic		87,501	378,284	(445,036)	-	20,749
Ethiopia		-	1,335,737	(1,335,737)	-	(0)
Haiti		-	1,389	(1,389)	-	-
Syria - Iraq		2,156	125,041	(91,135)	-	36,062
Kenya		-	422,049	(356,808)	-	65,241
DPR Korea		-	0	0	-	-
Lebanon		-	218	(218)	-	-
Liberia		29,779	-	(29,774)	-	5
Malawi		213,486	158,948	(370,932)	-	1,502
Niger		14,733	52,614	(69,441)	-	(2,094)
Nepal		-	2	-	-	2
Pakistan		31,900	2,067,717	(1,407,734)	-	691,883
Philippines		-	0	-	-	-
Republic of Sudan		42	42,595	(42,595)	-	42
Sierra Leone		-	1,694,232	(1,694,232)	-	-
Somalia		328,425	4,175,469	(4,246,699)	13,022	270,217
South Sudan		2,625	347,998	(350,623)	-	-
Chad		-	102,315	(102,315)	-	-
Turkey		-	112,159	(112,159)	-	-
Ukraine		-	8,319,763	(3,627,804)	-	4,691,959
Yemen		1,783	325	-	-	2,108
HQ Projects		-	1,214,035	(1,214,035)	-	-
Total restricted funds	(i)	1,306,907	25,238,258	(20,104,826)	13,022	6,453,361
Unrestricted funds						
General funds	(ii)	750,009	5,463,287	(5,033,310)	(4,553)	1,175,433
Designated funds:						
Tangible asset fund	(iii)	230,574	-	-	(8,519)	222,055
Programme continuity fund	(iv)	1,540,348	-	-	50	1,540,398
Total unrestricted funds		2,520,931	5,463,287	(5,033,310)	(13,022)	2,937,886
Total funds		3,827,838	30,701,545	(25,138,136)	-	9,391,247

16. Group and Charity funds (cont.)

(b) Group movements in funds (continued)

The above funds carried forward at 31 December 2022 represent:

- (i) Income from appeals and donations which were not yet applied in the countries to which the appeals related.
- (ii) Funds for use at the discretion of the Board to expand the activities of Concern (UK).
- (iii) The net book amounts already invested in or contractually committed to tangible fixed assets for use by Concern (UK).
- (iv) The net amount that the Trustees have agreed to be set aside to ensure that the organisation can protect its ongoing programme of work from unexpected variances in income.
- (v) Analysis of net assets between funds

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total Funds Stg£
Group			
Funds balances at 31 December 2022 are represented by:			
Tangible fixed assets	-	214,156	214,156
Current assets	6,453,361	11,444,640	17,898,001
Current liabilities	-	(8,720,910)	(8,720,910)
	6,453,361	2,937,886	9,391,247
Charity			
Funds balances at 31 December 2022 are represented by:			
Tangible fixed assets	-	191,233	191,233
Current assets	6,453,361	11,433,780	17,887,141
Current liabilities	-	(8,695,211)	(8,695,211)
	6,453,361	2,929,802	9,383,163

17. Pensions

The Charity contributes to individual pension schemes for eligible staff. The total pension contributions charged to the statement of financial activities amounted to £122,035 (2021: £130,313). An accrual of £21,948 (2021: £23,346), in respect of pension costs is included in creditors at 31 December 2022.

18. Related party disclosure

In order to achieve its mission, Concern (UK) supports the overseas programmes of its parent undertaking, Concern Worldwide. During 2022 Concern (UK) provided total funds of £19,534,628 (2021: £17,033,700) to Concern Worldwide for those programmes (see Appendix 1 for details).

During 2022, Concern Worldwide awarded Concern (UK) a grant of £215,842 to fund elements of its UK based activities. This amount is reflected in income from donations and legacies (Note 2) and is included in the net amount owed to parent company at year end (Note 12).

The Charity is a member of the Disasters Emergency Committee (DEC) and in the year paid a subscription of £30,000 (2020: £30,000). Concern (UK)'s Executive Director is a trustee of the DEC. Concern (UK)'s income for the year (Note 2) includes £9,403,852 (2021: £613,544) from DEC appeals. Of this amount, £5,785,318 (2021: £454,824), was outstanding at year end and is included in amounts due from governments and other co-funders (Note 10).

19. Commitments and contingencies

(a) The 2023 Annual Plan, as approved by the Trustees, allows for overseas expenditure in 2023 of £7,403,676. Any increases over this amount requires the approval of the Board of Trustees. Concern (UK) is also committed to assisting certain overseas projects for periods in excess of one year.

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

	2022 Stg£	2021 Stg£
Total payments due within:		
– one year	190,854	174,338
– two to five years	180,607	211,821
– more than five years	641	1,299
	372,102	387,458

(c) During 2022 Concern (UK) was the lead agency in 2 consortia of non governmental organisations (2021: 2), that were awarded grants and contracts from institutional co-funders to fund programme activities. The total value of these grants and contracts is £6,360,071 (2021: £20,144,151). Of this amount £3,837,388 is expected to be spent by Concern (UK) (2021: £11,450,647) and the balance will be utilised by the other consortia members. In 2022, expenditure of these grants and contracts totalled £0.00 (2021: £4,228,172). Of this amount £0.00 (2021: £2,344,163) was utilised by Concern (UK) and £0.00 was utilised by the other consortia members.

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

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

	Opening Balance Stg£'000	Funds received during the year Stg£'000	Funds transferred to the consortia members Stg£'000	Closing Balance Stg£'000
Funds relating to consortia members	290	-	(290)	-

20. Accounting estimates and judgements

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

Income recognition

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

Cost allocation

Support costs (note 6), which cannot be attributed directly to one activity, are allocated in proportion to estimated staff time spent on each activity. Management perform the cost allocation process annually with due regard to prior year consistency and assess if a change in allocation basis is appropriate from time to time.

21. Post balance sheet event

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

22. Approval of financial statements

These financial statements were approved by the Board on 28 April 2023.

Appendix

(not forming part of the financial statements)

Expenditure on charitable activities by country

In order to achieve its mission, Concern Worldwide (UK) supports the overseas programmes of Concern Worldwide. During 2022 Concern Worldwide (UK) funded Concern Worldwide operations in the following countries:

	2022 Stg£	2021 Stg£
Afghanistan	1,390,490	766,123
Bangladesh	98,520	1,153,010
Burkina Faso	68,957	184,457
Burundi	298,316	392,142
Chad	151,317	90,227
DR Congo	2,941,940	2,185,956
Central African Republic	445,036	278,378
Ethiopia	1,337,317	386,904
Haiti	95,409	280,229
Kenya	381,375	744,711
DPR Korea	218	-
Lebanon	29,774	208,671
Liberia	370,932	286,833
Malawi	-	1,271,527
Niger	142,071	157,939
Pakistan	1,497,730	844,742
Philippines	102,593	-
Republic of Sudan	1,694,232	430,232
Sierra Leone	4,264,627	1,877,077
Somalia	392,676	5,262,515
South Sudan	91,135	178,415
Türkiye	112,159	48,009
Ukraine	3,627,804	-
Yemen	-	5,603
Total direct overseas programme costs	19,534,628	17,033,700
Support costs	314,430	429,425
Total overseas programme costs	19,849,058	17,463,125
Policy, Advocacy and Campaigning (UK)	965,242	866,352
Governance	91,700	92,380
Total charitable expenditure	20,906,000	18,421,857

A heartfelt thank you to our supporters

We simply would not be able to carry out our work without the support of all those who donate to Concern (UK). Below are just some of the governments, individuals, organisations, trusts and foundations who have helped us so much in 2022.

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

Allan & Nesta Ferguson Charitable Trust

Basil Samuel Charitable Trust

British Government

Disasters Emergency Committee

EA Foundation

The Grace Trust

innocent foundation

Klaus and Gertrud Conrad Foundation

Milton Damerel Trust

The Patrick Rowland Foundation

Start Fund

States of Guernsey

Whole Planet Foundation

Sofiy* and her children wait inside the entrance of a library in Ukraine for verification that they can receive a cash transfer. Cash assistance is a means of support deemed highly effective and dignified for people who have been displaced by conflict in Ukraine because it supports local markets and allows people to identify and remedy their own needs. In simple terms, we give cash directly to vulnerable people to spend it on what they need the most; be it food, clothing, bills or medicine.

Photo: Simona Supino/Concern Worldwide

*Name changed to protect the identity of the individual





CONCERN
worldwide

ENDING
EXTREME POVERTY
WHATEVER
IT TAKES



concernuk



concernworldwideuk



concernworldwideuk

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Concern Worldwide (UK) registered charity numbers
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Charitable company limited by guarantee, registered in
England and Wales under company no. 4323646.