Concern Worldwide (UK) Annual Report and Accounts 2023



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

cash assistance. Photo: Ali Haj Suleiman/DEC

* Name changed to protect the identity of the individual.

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

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

About us

Our identity

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

Our vision for change

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

Our mission – what we do

Our mission is to help people living in extreme poverty achieve major improvements in their lives which last and spread without ongoing support from Concern. To achieve this mission, we engage in long-term development work, build the resilience of the communities with which we work, respond to emergency situations, and seek to address the root causes of poverty through our advocacy work.

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

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



A message from the Chair of Trustees



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

communities in some of the most difficult and fragile places of the world.

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

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

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

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

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

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

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

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

Bernadette Sexton Chair

A message from the outgoing Executive Director



Looking back, 2023 was a challenging year for the communities we work alongside and our colleagues and partners around the world. We responded to large humanitarian crises – in Türkiye and Syria, in the aftermath of devastating earthquakes, and in Sudan, where the outbreak of conflict

forced more than 10 million people from their homes, the largest displacement crisis in the world. Perhaps less newsworthy, but equally troubling are the continued high levels of food insecurity in places like the Democratic Republic of Congo and countries across East Africa, where over 51.5 million people are food insecure.

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

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

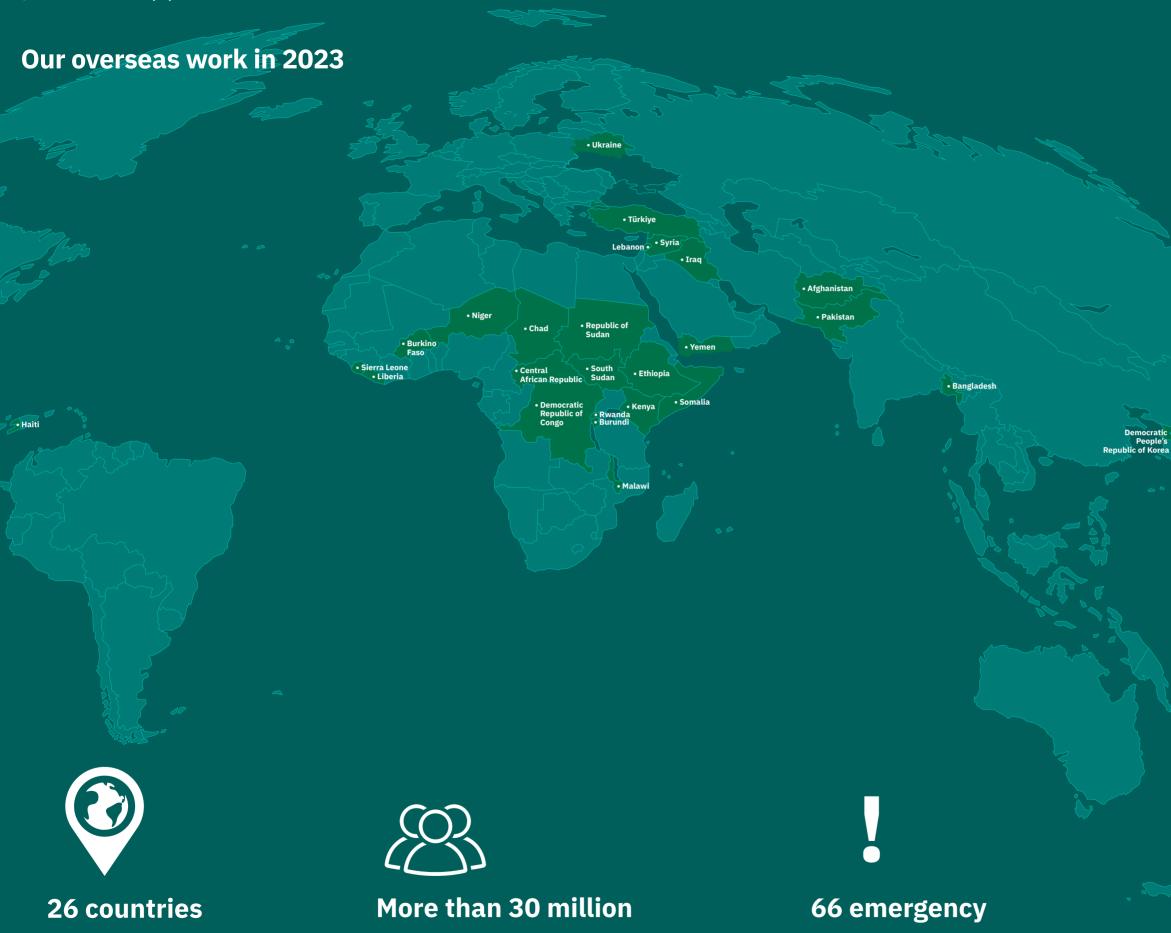
The intersection of poverty, disaster and climate change is becoming ever more apparent. We work with and support communities from Kenya to Bangladesh who are already putting their own solutions in place to protect their farms, water sources and livelihoods and adapt to a changing climate. However, we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

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

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

Danny Harvey Outgoing Executive Director

7



people reached

responses

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

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

Emergencies

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

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

Objectives and activities

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

Our main objectives are to:

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

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

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



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

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

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

acute malnutrition. Expanding our operation in Red Sea state helped to strengthen the government-run health facilities in Sawakin and Port Sudan localities through capacity building, coaching and mentoring and improvements to water, sanitation and hygiene activities. This included mounting a cholera response to rising cases in Sawakin.

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

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

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

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

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



Spotlight: Türkiye and Syria

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

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

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

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

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

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

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

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

'Many people lost everything'

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

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

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

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

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

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

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

Right: Ramya* (29) was made homeless after devastating earthquakes in Syria and now lives with her son and other family members in a temporary shelter in a displacement camp in Waddah.

Photo: Ali Haj Suleiman/Disasters Emergency Committee



Livelihoods

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

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

Objectives and activities

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

Our main objectives are to:

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

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

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

the improved sense of self-worth felt by participants as well as a newly gained sense of pride, accomplishment and belonging that came from gaining the respect of the community for the services they provide.

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

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



an increase in customers and products in stores, with a corresponding increase in sales. 90% made a profit, with profit rates ranging from 15 to 20%.

Concern started two livelihood development projects in 2023 reaching some of the most vulnerable communities in the Tahoua region of **Niger**. One is taking place in Bambeye and Kalfou communes where 17,500 people will be reached by a five-year programme that aims to build resilient food systems which prioritise food and nutritional security for people living in extreme poverty, while promoting the sustainable management of natural resources. Positive results have already been seen in the first year of the programme. Among other activities, in Kalfou, 2,000 households received Chakti millet seeds (an improved seed that is more resistant to climatic stress than local millet) and cowpea seeds which they planted from June to October 2023. Harvests were good, with an improved average yield of 0.61 tonnes per hectare for Chakti millet compared to

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

Photo: Lisa Murray/Concern Worldwide

0.38 tonnes per hectare for local millet. For cowpea, the yield was 0.68 tonnes per hectare, compared with a local average of 0.34 tonnes per hectare. At a community level, we provided seven specialised production sites, each managed by 10 heads of households with cowpea, peanut, groundnut and sesame seeds. These sites have enabled programme participants to obtain enough seeds to cultivate a larger area and increase production. In addition to agricultural production, we also supported fodder production by



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

Despite facing significant challenges including restrictions on women participating in work and training, and prolonged programme suspensions, our livelihood programmes in **Afghanistan** provided employment and skills, improved food security and helped build economic stability for communities in three provinces in the northeast of the country. We continued to implement our programme to support the development and expansion of female-led agricultural businesses for 3,502 women across 283 businesses, including the delivery of training to both men and women on issues around gender equality and the organisation of four provincial trade fairs for women's agribusinesses. The women participating in the **Above:** Minara Akter received hands-on tailoring training from Concern and now makes and sells shopping bags to earn a living for her family in Koyra, Bangladesh. Photo: Mumit M/Concern Worldwide

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

Spotlight: Democratic Republic of Congo

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

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

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

Building a better home

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

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

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



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

Health and nutrition

In 2023, our health programmes reached almost 2.7 million people directly and 6.3 million indirectly.

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

Objectives and activities

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

Our main objectives are to:

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

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

Since the rollout of Covid-19 vaccinations in Sierra Leone began in 2021, Concern has provided technical and logistical support to the Ministry of Health's (MOH) Expanded Programme for Immunisation (EPI) to help achieve a 70% global Covid-19 vaccination target, working in some of the most hard-to-reach communities. In November 2023, we concluded a year-long project called UNIVAC which supported both mobile and community health centres to target the most remote and marginalised groups in the country. As the EPI transitioned from emergency vaccinations to routine service delivery, Concern and EPI developed a hybrid approach to focus on communities at greater risk of exclusion from the Covid-19 vaccination and routine childhood immunisations. The UNIVAC project was implemented in all 16 districts of Sierra Leone using a health system strengthening approach in combination with service provision. We supported 16 mobile and 251 community health centre outreach vaccination teams to reach the most hard-to-reach and marginalised groups in the country. This strategy not only provided health benefits for households but it also had economic benefits, saving rural families the cost of travel to health centres. Between January and August 2023. 221.886 children from hard-to-reach and

marginalised communities received childhood immunisations through the programme, a 29% increase from the same period in 2022. This will reduce the potential for large scale outbreaks as well as saving the lives of children now protected from preventable disease including Rotavirus, Diphtheria and Polio.

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

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



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

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

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

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



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





Spotlight: Central African Republic

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

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

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

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

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

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

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

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

'I see that it works and that motivates me'

Joséphine Yangazi has been a professional midwife for many years at Bouyembé health facility in the Central African Republic. When Concern's UK Aid Match-funded 'Improved Maternal and Child Health and Nutrition Levels for Vulnerable Rural Communities' project began at the clinic in 2020, Joséphine received further training to help improve the quality of her advice and healthcare skills, including her knowledge of the importance of exclusive breastfeeding, prevention of malnutrition and dietary diversification, and her expertise in delivering babies. **Far left:** Healthcare workers with two new delivery tables in the refurbished maternity ward at Bouyembé health facility in CAR. **Left:** Midwife and birth attendant mentor Joséphine Yangazi with new weighing scales for newborns in the Concernsupported Bouyembé health facility in CAR. Photos: Concern Worldwide

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

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

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

Education

In 2023, our education programmes impacted 0.2 million people directly and almost 0.9 million people indirectly.

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

Our main objectives are to:

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

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

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

The teaching of Science, Technology, Engineering and Mathematics (STEM) subjects is a requirement in **Kenya** under the government's Competency Based



Curriculum (CBC) but many schools struggle to do so with limited resources. Teachers in the four junior secondary schools we support in Marsabit County in the north of the country had been forced to overlook science practical lessons due to a lack of laboratories. To fill this gap, we procured and distributed four mobile school laboratories which allowed almost 500 students to take part in their first practical lessons. The mobile science kits were sourced from the School Equipment Production Unit (SEPU), a government agency mandated to develop standardised school equipment which guarantees the quality and durability of the equipment. The programme supported officials from SEPU to train teachers on the handling, operations and

maintenance of the equipment and provided information to the schools on how they can replenish the kits to ensure the sustainability of the project. To celebrate the introduction of the mobile laboratories, we organised a science fair where students from the four schools and another seven neighbouring schools created, developed and displayed innovative STEM projects – the winning innovation came from one of our project schools.

In north-east **Syria**, we work with people displaced by the protracted conflict and who are living in informal settlements. The disruption to their lives has meant that children have missed years of education and the main focus of our programme, which reached 23,000 **Left:** 15-year-old Meisha is part of the Play Matters programme in Ethiopia which helps students affected by conflict to get back to school and provides training on child protection awareness.

Photo: Eugene Ikua/Concern Worldwide

people directly in 2023, is to enable out-of-school children living in these settlements to rejoin formal school. We do this in a number of ways. Our sixmonthly accelerated learning programme for out-ofschool 8-13 year olds provides them with the basic literacy and numeracy skills to allow them to join classes, and we run a similar programme for adolescents aged 14-17 years old. Throughout the year, more than 1,500 children took part in these programmes. A further 1,373 students at the risk of dropping out of school were helped with three months of homework support. Assistance is also given to the parents and guardians of the children enrolled in the programmes in the form of caregiver sessions, which were attended by more than 1,400 people. Another important aspect of our work is the rehabilitation of damaged schools, including the provision of safe water and sanitation and supplying educational materials.

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



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

Photo: Jennifer Nolan/Concern Worldwide

Integrated Programmes

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

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

Objectives and activities

The goal of our integrated programmes is to improve the lives of people living in extreme poverty by addressing their needs in a holistic way, tackling the inter-related barriers that impede development.

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

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

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

Over the past 18 months, there has been a significant deterioration in the security situation in the

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

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

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

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

The **Central African Republic** (CAR) remains one of the most fragile countries in the world. In 2023, 3.4 million people – 55% of the population – needed humanitarian assistance and protection. The country faces a food security and nutrition crisis. The Global Hunger Index ranked CAR 125 out of 125, with indicators such as child mortality, undernourishment rate and child stunting being among the highest in the world. Concern works in two areas and three prefectures – the Southwest (Ombella M'Poko prefecture) and the



Southeast (Ouaka and Basse-Kotto prefectures) to build community resilience through integrated approaches. Our programmes are designed to address the multiple needs of communities and tackle several drivers of poverty at the same time. In 2023, we reached 45,325 people with integrated livelihoods, health and nutrition, WASH, conflict resolution and gender equality activities, helping to increase their resilience to shocks and stresses. Our food security and livelihood programmes consider both the immediate needs and the long-term food security of communities. Activities included distributing nearly 700 metric tons of food, assisting more than 52,000 extremely vulnerable people in urgent need. To support agricultural recovery, we provided seeds and farming tool kits to more than 4,400 households together with training on market garden production methods.

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

How we work

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

Working with partners and communities

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

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

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

Partnership with local civil society

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

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

Partnerships for research and learning

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



International networks and partnerships

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

We leverage our global experience and focus on extreme poverty to achieve greater change by working with others. For example, we have representation at a global level on the Operations, Policy and Advocacy Group of the IASC (Inter-Agency Standing Committee, the highest-level humanitarian coordination platform of the UN System), ensuring coordination at global and local levels. We are an active member of the Disasters Emergency Committee (DEC), the Start Network (90 non-governmental organisations across five continents delivering humanitarian action) as well as the International Coalition for Advocacy on Nutrition (ICAN), the Scaling Up Nutrition movement, the Climate Action Network (CAN UK), and the Zurich Flood Resilience Alliance. We are active in the Coalition of Aid **Above:** Marie Mimose Jean is one of Concern's monitoring, evaluation, accountability and learning officers in Haiti. Photo: Kieran McConville/Concern Worldwide

and Development Agencies in Northern Ireland (CADA) and work with others through Dóchas and Bond (networks for organisations working in international development in Ireland and the UK).

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

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



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

How we measure success and learn from our programmes

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

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

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

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

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

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

Accountability

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

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

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

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

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

Safeguarding

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

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

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

During 2023, Concern's global safeguarding investigations team managed a caseload of 26 referrals across the organisation worldwide (17 new cases and nine cases carried forward from 2022). All of these cases related to Concern as opposed to Concern's partner organisations. Eight of the cases remained open at year-end. The investigations into the other eighteen cases were completed. All of these cases fell within Concern's definitions of sexual exploitation, harassment or abuse, which are as follows:

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

Type of case	No. of complaints substantiated	No. of complaints unsubstantiat or unfounded		Total
Sexual exploitation	1	1	0	2
Sexual harassment	3	5	3	11
Sexual abuse	2	3	0	5
Sub total	6	9	3	18
Cases ongoing at 31/12/2023				8
Total				26

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

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

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

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

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



Income and expenditure

Income

Income from fundraising activities*: £13.2m (53.0%) Grants from governments and co-funders:

£11.6m (46.6%)

Other income £0.1m (0.4%)

Expenditure

Overseas programmes:

£23.1m (81.9%)

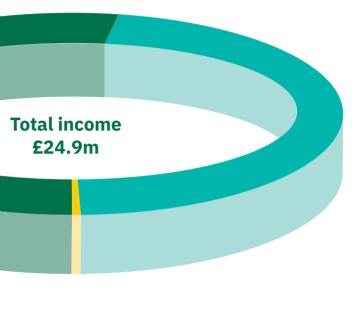
Fundraising: £4.0m (14.2%)

Policy, advocacy and campaigning:

£1.0m (3.5%)

Governance: £0.1m (0.4%)

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





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



Legal and administrative information

Trustees of the charity – Concern (UK)

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

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

Sub-committees of the Board

Audit and Finance Committee

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

Fundraising Committee

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

Governance and Nominations Committee

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

Nicola Stones

Company Secretary

Stephen O'Connor

Registered office

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

Trustees of the charity – Concern Worldwide (Northern Ireland)

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

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

Company Secretary

Alison Bartholomew

Registered office

47 Frederick Street, Belfast, BT1 2LW

Executive Team of Concern (UK)

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

Auditor

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

Bankers

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

Solicitor

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



Trustees' Report

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

Trustees' Report

(Incorporating a Strategic Report and Directors' Report)

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

1. Structure, governance and management

1.1 Legal status

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

1.2 Organisation and related organisations

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

1.3 Board of trustees

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

Trustees, all of whom are non-executive, are drawn from diverse backgrounds in business and professional life and bring a broad range of experience and skills to board deliberations. The trustees are appointed in accordance with the provisions of the Articles of Association for Concern (UK). All new trustees receive a full induction so that they can familiarise themselves with their statutory responsibilities, their role as board members, the governance framework within Concern (UK), Concern (UK)'s work and the risk environment. Ongoing training is arranged as and when a need is identified. There are clear distinctions between the role of the board and the executive management team to which day-to-day management is delegated. The principle that 'management proposes,' 'board decides,' 'management implements,' 'board monitors,' forms the basis of the board and executive management team interaction. Matters such as policy, strategic planning and budgets are prepared by the executive management team for consideration and approval by the trustees. The members of the board cannot, under the governance regulations of the charity, receive remuneration for services to Concern (UK) and may only be reimbursed for incidental expenses claimed.

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

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

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

Board attendance was as follows:

Name of trustee N	umber of meetings e	.g. 3/4
Victoria Akinboro		4 of 4
Diane Chilangwa Farmer (s	tepped down April 2024)	4 of 4
Mark Devlin (appointed May 2	023,	
stepped down April 2024)		3 of 3
John Dunford		4 of 4
Linda Horgan		3 of 4
Roisin McEvoy (appointed Sep	otember 2023)	1 of 1
George Milne		4 of 4
David Ritchie (appointed Sept	ember 2023)	2 of 2
Hassan Robba (appointed Se	otember 2023)	1 of 1
Bernadette Sexton		4 of 4
Paddy Sloan (appointed Septe	ember 2023)	1 of 1
Nicola Stones		1 of 4
Donald Workman (stepped d	own February 2023)	1 of 1

1.4 Charity Governance Code

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

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

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

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

1.5 Fundraising compliance

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

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

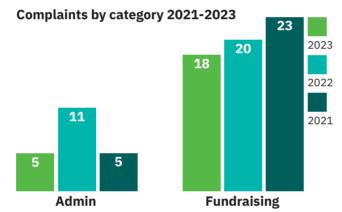
In 2023, we also engaged five professional fundraising service providers to attract new donors on our behalf or to ask our existing supporters for further support. These service providers carried out a range of activities, including signing up new supporters to payroll giving, recruiting new regular givers door to door, and telephoning donors to request further support. We have written contracts with each of these service providers which set out the standards of behaviour that we expect when they fundraise on our behalf. These contracts include an obligation to comply with the Fundraising Regulator's Code of Practice, so that we protect our supporters and the reputation of our charity. We ensure compliance with the Fundraising Regulator's Code of Practice and our own fundraising policies among our staff, volunteers and professional fundraising service providers in a number of ways. All new fundraising staff are required to review our fundraising policies, such as our Vulnerable Donors Policy, and sections of the Fundraising Regulator's Code of Practice relevant to their role, as part of their induction. This requirement is included in their probationary objectives and their line manager supports them to ensure they fully understand their obligations and responsibilities. All new members of our face-to-face fundraising staff team receive full training before they interact with the public and regular refresher training. We monitor the activities of our professional fundraising service providers in a number of ways to ensure best practice is maintained and our reputation is protected. This includes review meetings throughout the year, inputting into and taking part in their training, shadowing our door-to-door fundraisers and listening to recordings of calls made by our telemarketing agencies. We also provide training to all of our shop volunteers on the relevant aspects of the Fundraising Regulator's Code of Practice and our Vulnerable Donors Policy, and as members of the Charity Retail Association, our shop volunteers complete online Charity Retail Safeguarding Scheme training.

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

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

In 2023, we received a total of 23 complaints about our fundraising and supporter care. We are pleased that this represented a decrease of eight from 2022 and a decrease of five from 2021. The highest number of complaints (nine) received in 2023 were about our agency door-to-door fundraising activities, including complaints about the behaviour of some of the

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



Categories under admin include:

general complaints, such as not receiving a receipt or a direct debit cancellation not being actioned.

Fundraising complaints include:

complaints about fundraising methods, such as faceto-face or content and messaging in appeals.

1.6 Equality, diversity and inclusion (EDI)

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

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

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

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

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

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

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

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

2. Identity, vision and mission Our identity – who we are

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

Our vision for change

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

Our mission – what we do

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

3. Public Benefit Statement

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

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

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

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

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

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

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

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

4. Strategic Report

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

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

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

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

Strategic Goal 1: Grow our public fundraising and institutional funding

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

We secured two UK government grants in Somalia as members of two consortia. One is the HARBS project -Reducing Vulnerabilities of Displaced Communities through Durable Solutions Programming, with Concern

receiving £2.88 million; the other is Danwadaag Phase 2. with Concern's budget portion being £1.67 million.

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

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

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

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

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

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

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



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

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

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

Concern and then providing feedback on the impact their donations are making in support of vulnerable communities around the world.

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

In February, we called on our supporters to help those affected by the devastating earthquakes in Türkiye and Syria, launching an appeal in partnership with our 14 fellow members of the Disasters Emergency Committee. Once again, our supporters responded with



incredible generosity, contributing almost £765,000 to our ongoing relief efforts.

We also launched appeals through the year in support of our continuing work to tackle poverty and hunger in the Central African Republic, Niger and South Sudan, and to provide shelter for Syrian refugees who have fled to Lebanon. Overall, these appeals performed lower than our targets, likely reflecting the difficult economic climate. Nonetheless, it was encouraging to see our base of 'active donors', defined as those who have supported at least one of our appeals in the past two years, grow by 3% to over 25,000 in 2023. Our DEC Türkiye-Syria Earthquake Appeal attracted over 1,200 new donors and, once again, our alternative Gifts programme also made an important contribution.

Regular monthly donations by our supporters make a very important contribution to our work and help us plan ahead. Once again in 2023, our core base of regular givers remained very loyal. However, we found it more challenging to attract new regular givers, partly due to staff turnover challenges within our in-house Direct Dialogue team, which reduced our capacity to recruit new regular supporters. Overall, our base of regular givers remained stable at 21,550.

Philanthropic partnerships with trusts and foundations, companies and individuals continue to make a very important contribution to our work. In 2023, we were fortunate to maintain some longstanding collaborations and attract some important new supporters:

• We continue to work with innocent foundation on phase two of a nutrition research project in Kenya, which will come to an end this year and has shown positive results that will help shape nutrition policies across the country. Above left: Indiana Abisogun, one of Concern's Direct Dioalgue street fundraising team in London.
Photo: Concern Worldwide.
Above centre: Some of the London Direct Dialogue street fundraising team with a member of the public.
Photo: Concern Worldwide
Above right: Volunteers Theresa Higgins and Megan Byrne with manager Maeve Griffin in Concern's shop on Belfast's Andersonstown Road.
Photo: Darren Vaughan/Concern Worldwide

- The Klaus and Gertrude Conrad Foundation continued to support our education-in-emergencies programme in Somalia.
- The Milton Damerel Trust continues to support our Green Graduation Programme in Burundi, an innovative and holistic approach to developing sustainable livelihoods and enabling the most vulnerable households to lift themselves out of extreme poverty.
- The Whole Planet Foundation has continued its generous support of Concern's Graduation Programme in Chad, with a donation of £280,000 over three years.
- New supporter, the One Foundation, supported a project in Kenya rehabilitating water systems in three communities, with a donation of £150,000.
- Another new supporter, the READ Foundation donated £150,000 to support a project in Sanliurfa, Türkiye that creates sustainable work and education pathways for Syrian refugees impacted by last year's earthquakes.

In Northern Ireland, our Concern Philanthropic Circle has now contributed more than £470,000 over the past six years to our Graduation Programmes in Burundi and the Democratic Republic of Congo. In 2023, we launched our third Philanthropic Circle project to





support a new Green Graduation Programme in Ethiopia. We are grateful to all our existing Circle members, new members and associates who have contributed £49,000 to the new programme in Ethiopia and are committed to raising £344,000 over the three years.

Our volunteer supporter groups in Northern Ireland responded to our emergency appeal for the Türkiye-Syria earthquake with tremendous commitment, organising additional collections and raising donations from their networks. We would like to thank all the group members and everyone who helped with collections and events in 2023 for giving their time and energy to support our work.

Last year, we successfully opened our seventh retail outlet on the Andersonstown Road in Belfast. All our shops performed exceptionally well in 2023, generating £615,000 (2022: £498,000) in income from the sale of donated goods and cash donations from customers (excluding Gift in Kind). Our shops also raised funds for our DEC Türkiye-Syria Earthquake Appeal. In 2023, we completed a mid-term review of our retail strategic plan and recruited a Retail Development Support Manager to assist with volunteer recruitment and training to grow our retail operations. We also approved a proposal to open our eighth shop – a new 'boutique-style' outlet. A location was agreed with plans to open in early 2024. Our volunteer numbers have returned to pre-pandemic levels with more than 100 volunteers supporting our shops. Our thanks to everyone who donated stock to our shops and to all our volunteers and customers for their support in 2023.



Above left: Concern's Danny Harvey speaking at the launch of the third funding round of the Concern Philanthropic Circle in the Long Gallery, Stormont, Belfast. Photo: Dylan Murdock/Concern Worldwide Above centre: Derry supporters taking part in the Scalp Walk mountain challenge for Concern. Photo: Concern Worldwide Above right: Northern Ireland actor Jamie Dornan visits Concern's second-hand bookshop in Holywood, Co Down, along

Concern's second-hand bookshop in Holywood, Co Down, along with Concern's Retail Development Manager Aileen McKee. Photo: Concern Worldwide

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

In the first half of 2023, much of our advocacy work continued to be focused on the need for urgent action in response to the East Africa hunger crisis. We collaborated with others across the sector, met with Foreign, Commonwealth and Development Office (FCDO) teams and, through them, created new links to FCDO staff in key countries. We also organised parliamentary briefings and lobbying events. In February, we worked with 10 other organisations to bring 100 campaigners from across the UK to meet their MPs. In March, we held a virtual closed-door discussion with parliamentarians, which was an opportunity for them to hear directly from Concern colleagues and local partners responding to this crisis. We worked with our campaign supporters to engage with MPs and to put pressure on Andrew Mitchell, the Minister for Development, around key global moments.

On the communications front, we collaborated with Comic Relief to focus attention on the crisis in East







Above right: Concern was invited to take part in an event in Belfast to mark the 60th anniversary of the DEC, with Saleh Saeed, DEC Chief Executive. Photo: Darren Kidd/Presseve/DEC

Africa, reaching a wide public audience. A film, presented by Lenny Henry, was broadcast on BBC One on Red Nose Day 2023 and included video footage from Concern featuring Dr Aweis Olow Hassan who has been working with Concern since 2017 through the Ministry of Health in the role of Doctor in Charge of a stabilisation centre in Somalia. The health centre provides special care to severely malnourished children with medical complications.

From July, our campaigning shifted its focus to climate change. We worked with others in the sector to respond to reports that the UK government would be dropping its climate finance commitments. We also asked our campaign supporters to email their MPs, urging the Prime Minister to keep the UK's climate commitments. The government did, but also made changes to how climate finance was counted, effectively watering down the promises made. A ministerial update from Andrew Mitchell in October gave more clarity on how the commitment would be delivered. Through the Zurich Flood Resilience Alliance we commissioned the think-tank Overseas Development Institute (ODI) to analyse how governments are delivering the \$100 billion climatefinance commitment, focusing on adaptation funding. Jackson Mekenye, Concern's Livelihoods Coordinator in Kenya, participated in a launch webinar. We also worked with Mercy Corps and Practical Action to produce a UK-specific briefing based on the ODI analysis and the ministerial update, which we used ahead of the UN climate negotiations (COP28).

At COP28 itself, we supported colleagues from our programmes in Bangladesh, Haiti, Kenya, Malawi and Pakistan to attend, organise and participate in side events. We worked with staff across multiple directorates, including communications, global citizenship and our country teams, to develop resources to highlight the impacts of climate change and the gaps in support for the people most affected. This included a video calling on the Prime Minister to deliver the UK's commitments on climate finance shared across social media channels.

On nutrition, we were appointed co-chair of International Coalition for Advocacy on Nutrition (ICAN) UK. Through ICAN UK, we led the production of a report on the UK's spending and programmes on nutrition, which we presented to parliamentarians at an event on World Food Day. The report explores the impact of cuts to UK Official Development Assistance (ODA) on efforts to tackle global malnutrition, and wider spending on nutrition programmes since 2013.



We were able to share lessons from our nutrition programmes at a number of events throughout the year, including a UNICEF and FCDO roundtable on nutrition financing; a World Food Programme (WFP) parliamentary roundtable, where Lubaba Hussein, Concern's Nutrition Coordinator in South Sudan, shared insights on wasting prevention; and at an FCDO roundtable on its approach to Ending Preventable Deaths. We also engaged with the FCDO in the run up to the UK's Global Food Security Summit, including submitting a briefing note and working with development network Bond and ICAN UK to coordinate civil society recommendations.

In August, the FCDO launched a consultation on its new white paper on international development. Published in November, the document sets out the UK's approach to 2030. We provided input to the consultation, drawing on programme evidence and learning, and took part in a number of consultation meetings.

The one-year anniversary of the conflict in Ukraine and the one-year anniversary of the Pakistan floods were an opportunity for us to demonstrate the impact of Concern's response and build trust with our audiences so they continue to support our work. We worked closely with the DEC on their campaigns around these key moments. Notably, one of Concern's programme participants had their story painted onto the side of truck when artist Ali Salman Anchen and his team of artists travelled to meet some of the people affected by the floods. The story of the painted mobile aid truck generated national media coverage. For the Ukraine



Above left: Ali Salman Anchan and his team of artists met some of the people impacted by the devastating monsoon rains in Pakistan. They set to work covering an aid truck with vibrant images to share people's stories of resilience and recovery.

Photo: Zoral Khurram Naik/DEC

Above right: One of Concern's billboards on display across Northern Ireland, thanks to a charity partnership with JCDecaux Ireland. Photo: Concern Worldwide

anniversary, we received several media mentions, including in the Irish News and Belfast Telegraph which published five articles, four of them quoting Concern's Head of Emergency Operations. A member of our partner organisation was interviewed by LBC radio.

We secured significant media coverage of the impact and our response to the Türkiye and Syria earthquakes. This included broadcast and online coverage in Northern Ireland with Concern spokespeople interviewed on BBC Radio Ulster, BBC TV News NI and three reports on UTV Live. Our Acting Programme Director in Türkiye, Ali Fuat Sutlu, took part in a live interview on Sky News, while Country Director Andy Buchanan was interviewed twice on BBC Radio Cumbria. Lamyaa Abod Aslan, District Team Leader in the Protection Programme, herself a Syrian refugee, was featured on Channel 5 News, along with some of our footage.

In 2023, we secured a two-year charity partnership with advertising company JCDecaux Ireland to enable us to post almost 300 outdoor printed billboards across Northern Ireland on free voidage space, as well as digital billboards in Belfast and Derry and digital screens in six shopping centres, to help build our brand and raise awareness of our work.

The post-primary school debates programme, which gives students the opportunity to reflect on global issues, continued in a new hybrid format, with initial debates being held online and later, in person. The programme remained popular, with 26 Northern Ireland schools registered to take part in the 2023-24 academic year. In 2022-23, we piloted a primary school debating competition and, following its success, we moved ahead with plans for its implementation in 2023-24, with the first primary school debate commencing in early 2024.

We are members of the Coalition of Aid and Development Agencies in Northern Ireland (CADA NI) working together with other charities to enhance awareness and create a better understanding of development issues in Northern Ireland. We supported the CADA One World Festival in 2023 assisting with the planning and promotion of the festival including the flagship event, exploring the festival theme, 'Health of Our World', through music, dance and poetry.

In November 2023, the Stormont All Party Group on International Development (APGID) was reconvened, and CADA NI will provide secretariat support and work with Members of the Legislative Assembly (MLAs) to agree plans and objectives for the group.

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

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

With assistance from a consultant, we reviewed our current Equality Diversity and Inclusion (EDI) Action Plan to ensure that it is effective, relevant and meets our ambitions. The staff EDI Reference Group monitored progress made to date, and the Expanded Leadership Team (ELT) reviewed timelines against the milestones set out in the action plan. We continued our conversations on anti-racism, diversity and equality by enabling staff to attend quarterly sessions to discuss and share views on diversity. The sessions focused on self-awareness, organisational culture, engagement and belonging. The consultant found that although staff found the sessions challenging, they were more confident in discussing EDI issues openly.

The ELT, an initiative to have a more diverse and inclusive leadership, as well as creating more opportunities for staff development and exposure, had its first year of meetings. Broadly welcomed, the team will conduct a review at the start of 2024 to determine its future direction.

In 2023, we continued to focus on staff mental health and wellbeing. We created opportunities for line managers to access 'Mental Wellbeing in the Workplace' training, and all staff were invited to attend 'Personal Resilience' training. We also appointed and trained new Mental Health First Aiders to ensure that staff members are supported.

A review of available London office space was conducted in 2023 to source more suitable premises to facilitate hybrid working requirements, enabling staff to work collaboratively and effectively while providing a cost-effective alternative to the existing office space and adhering to our environmental guidelines. Following the selection of office space at The Foundry, we moved into the new premises in January 2024.

During the year, we continued to review our processes which led to developing new policies to strengthen our compliance and make our processes more transparent. We developed a structured document library on the new organisational intranet to ensure staff can access information quickly, and launched our own homepage on the intranet, enhancing our existing work around internal communication.

Hiring high quality and experienced candidates for certain positions remained challenging in 2023, and significantly impacted workloads in some teams. Despite this, we remained focused on the delivery of our annual plans. As part of a revision of our global pay policy, we carried out salary benchmarking and created new salary bands, moving towards a global banding framework that will enable us to treat roles more equitably across the organisation.

4.2 Financial review

The financial outcome for 2023 is set out in the Statement of Financial Activities on page 68.

Our final position for the year shows net expenditure of £3.3 million, decreasing total funds to £6.1 million. Total income for 2023 was £24.9 million and we are incredibly grateful to all of our supporters and donors, large or small, who enabled us to continue to help support people living in extreme poverty. A more detailed commentary on the financial results reflected in the 2023 Annual Report is set out below.

Income

Concern (UK) raised a total of £24.9 million in 2023 (2022: £30.7m), a decrease of £5.8 million (19%) in income when compared to 2022, primarily caused by a significant decrease in income from emergency appeals. The income detail is outlined below. We continue to raise income from diverse sources to mitigate the challenges of the current economic environment.

Income from donations and legacies

Income from donations and legacies comprises donations from individual and corporate donors, community groups, trusts and foundations and the Disasters Emergency Committee (DEC). We received £12.5 million (2022: £17.0m) in donations and legacies in 2023, a decrease of £4.5 million (26%) on the amount received in 2022 due to a significant decrease in emergency appeals income.

In the year, income from individuals of £4.8 million decreased by £0.4 million (8%) (2022: £5.2m) while income from corporates, major donors and trusts of £1.4 million increased by £0.1 million (8%) (2022: £1.3m). Although we saw a drop of £4.4 million (47%) in emergency appeals income to £5.0 million (2022: £9.4m), 2022 was an exceptional year with three successful emergency appeals. The public continued to support us generously in response to our appeals throughout 2023 enabling us to deliver life-saving support across our countries of operation. We are very grateful to our dedicated supporters who respond swiftly and generously to our requests for support. During the year, despite the challenging economic environment, we continued to engage with the compassionate UK public, developing important relationships with key donors enabling us to secure the vital funds needed to deliver our charitable objectives in 2023 and beyond.

In 2023, we received £5.0 million from the DEC generated by appeals launched in 2022 and the 2023 emergency appeal in response to the earthquakes in Türkiye and Syria: Ukraine Humanitarian Appeal £1.4 million (2022: £7.5m), Coronavirus Appeal £0.3 million (2022: £1.2m), Pakistan Floods Appeal £0.4 million (2022: £0.7m) and Türkiye-Syria Earthquake Appeal £2.9 million (2022: nil).

Our community fundraising income was £0.3 million (2022: £0.6m). The £0.3 million (50%) decrease on the previous year was due to us suspending our Ration Challenge because of low participation levels in the previous year.

Legacy income increased by £0.1 million (25%) to £0.5 million (2022: £0.4m).

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

Income from governments and other co-funders:

Concern (UK) received a total of £11.6 million (2022: £13.1m) from governments and other institutional donors, a £1.5 million (11%) decrease from the previous year.

Although the UK government continues to remain the single largest donor in 2023, contributing £8.7 million (2022: £12.1m) which amounts to 75% (2022: 92%) of total co-funding income, we continue to experience the effects of the foreign aid budget reduction imposed in previous years. The UK government contributed to 21 projects in 11 (2022: 13) of the countries where Concern works.

In 2023, we continued to build relationships with new co-funders in support of our programmes. We received funding from UN agencies of £1.2 million (2022: nil), a grant of £0.6 million (2022: £0.8m) from European Civil Protection and Humanitarian Aid Operations (ECHO), a grant of £0.5 million (2022: £0.2m) from the Swedish International Development Cooperation Agency (SIDA) and £0.1 million (2022: £15,000) from Guernsey Overseas Aid.

During the year, we also received £0.5 million from Comic Relief for our East Africa crisis response in Somalia and Kenya.

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

Trading and other income:

We raised £648,000 in income from trading activities in our charity retail stores in 2023 (2022: £552,000). Throughout the year, the shops also received donations of £67,000 (2022: £43,000) which are included in public donations. We are very grateful to our dedicated team of shop volunteers and employed staff for their continued commitment and support of our retail function. In 2023, we had seven shops in Northern Ireland (2022: 6).

Expenditure

Our total expenditure was £28.2 million (2022: £25.1m) and made up as follows:

	£m	%
Charitable activities	24.2 (20.9)	86 (83)
Raising funds	4.0 (4.2)	14 (17)
	28.2 (25.1)	100 100

Total expenditure in 2023 increased by £3.1 million (12%) due to greater support provided to overseas programmes.

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

The board adopts a number of key performance indicators in order to measure the charity's performance, efficiency and financial strength. The indicators over the four years to 2023 are shown in the table below.

The variances in the table are partly influenced by the level of emergency income raised each year and the significant contributions in the last two years, £5.0 million received from the DEC in 2023 and £9.4 million in 2022, is reflected below. The board continues to be satisfied with the efficiency of fundraising, the level of support costs and reserves held, and is confident that these are all in line with the agreed strategic direction.

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

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

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

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

Reserves and financial position

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

The total funds held of £6.1 million at 31 December 2023 (2022: £9.4m) are detailed in note 16 to the financial statements and fall into two categories:

Restricted funds (£3.2 million): These are funds that can only be used for purposes specified by the donors. Our policy to apply funds for the purposes for which they were donated as soon as possible. The decrease of £3.3 million in restricted funds in 2023 is mainly due to utilising emergency appeals funding raised in the previous year for their purpose. The trustees plan that all of the restricted funds held at that date will be fully utilised during 2024.

Unrestricted funds (£2.9 million) are made up of £1.9 million designated funds and £1.0 million general funds.

Designated funds (£1.9 million) are funds set aside by the Board of Trustees for specific purposes. At the end of 2023, these funds were designated for two specific purposes:

- To ensure the continuity of operations in the event of a temporary downturn in income: £1.6 million
- To earmark funds required to be invested in fixed assets to continue operations which are therefore not readily available for other purposes: £0.3 million

The trustees reviewed the level of designated reserves required at 31 December 2023 in order to ensure that they are sufficient to cover both purposes stated above (see note 16 (b)).

Indicator	Concern (UK)					
	2023	2022	2021	2020		
Return on fundraising investment*	3.3x	4.2x	2.1x	2.5x		
Support costs as a percentage of total costs	3.7%	3.3%	3.9%	2.2%		
Unrestricted reserves as a percentage of total income	11.7%	10%	11%	7%		

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

General funds (£1.0 million) represent unrestricted funds which may be used to further the objects of Concern (UK).

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

4.3 Plans for future periods

Globally, the organisation continues to broaden its work in terms of scope and impact for people living in extreme poverty and in need of humanitarian assistance. In 2023, a new country programme was opened in Yemen where over 21 million people are in humanitarian need. Concern will continue to grow this programme and deepen and expand our work in other fragile and conflict-affected places.

Plans for Concern (UK) have been guided and informed by a strategy mid-term review which took place in 2023. The review noted solid progress in a number of areas, and 2024 will focus on progressing and consolidating these. A refreshed Equality, Diversity and Inclusion Action Plan will guide continued learning, development and progress to become a more diverse and inclusive organisation. The Carbon Action Plan will be reviewed in the light of actual carbon footprint data and some new actions may be required. Two years of learning about hybrid working will be consolidated into new office layouts for both London and Belfast along with revised and refreshed policies and salary scales. Alongside this, work will continue on a range of initiatives to ensure staff are valued and supported and to create time and opportunity for reflection and creativity.

As a result of the strategy review, there is an increased drive to grow our public fundraising. For 2024, this means that there will be a greater focus on regular giver growth and innovation while continuing with successful income streams such as the retail strategy.

Having signed the Global Development Delivery (GDD) Framework at the end of 2023, we will work with our consortium partners in applying for projects under Education, Gender and Social Inclusion (Lot 3), where we are the lead agency, while partnering with other Due to successive UK aid cuts, institutional co-funding agencies for Climate and Nature (Lot 1) and Health and had been declining since 2021. However, changes in Humanitarian (Lot 2). We will work to deliver robust leadership at the FCDO and the new white paper for applications under the GDD Framework as a lead and in international development are framing a more positive consortia/partnerships. We will complete some of the future direction with a renewal of focus on least strategic initiatives started in 2023, such as developed countries. As a result, additional funding has strengthening our donor intelligence, a joined-up already been secured for 2024 and we hope to grow support plan for institutional funding and advocacy to this further by continuing to strengthen Concern's prioritised countries, and finalising our UK engagement relationship with the FCDO both in the UK and through strategy with the International Programmes our country programme offices. Directorate and country programmes.

There is huge potential for greater influence and advocacy in 2024, acknowledging that there will be a general election before the end of the year. A clear set of messages for the organisation around climate change will drive our advocacy for change in this area and will be complemented by a similar initiative around food security and nutrition. A new campaign is planned to launch in 2024 to increase supporter numbers and help drive forward our efforts to deliver better outcomes for people living in extreme poverty through our advocacy and influencing work.

Plans for 2024 are set out below.

Strategic Goal 1: Grow our public fundraising and institutional funding

In July 2023, the UK government announced a significant boost in its allocation to the overseas aid budget for the 2024-25 financial year, rising from £7.4 billion in 2023-24 to £8.3 billion in 2024-25. This includes a doubling of bilateral aid to Africa in 2024-25. Despite the government's overall aid budget still being below pre-2020 levels, this signals a renewed focus on poverty alleviation and supporting fragile and conflict-affected states in line with the recently published white paper on international development.

We aim to position Concern as a key FCDO partner in eight to 10 countries for both grants and contracts, while ensuring that current commitments are delivered on time and to high standards. We will continue to engage with the DEC and the Start Network to strengthen and add value to our partnership, while strengthening our efforts to deliver currently funded programmes. We will also aim to build partnerships and relationships with FCDO suppliers and international NGOs to mobilise resources and increase our internal and external impact.

Additionally, we will continue to engage with various humanitarian forums based in the UK.

In 2024, we will build on the work we started in 2023 with the creation of the Public Fundraising and

Fundraising Innovation Teams. A review of our organisational strategy conducted in 2023 reconfirmed the importance of generating flexible, 'unrestricted' income and this will remain the focus of both teams.

The Public Fundraising team will focus on a number of priority areas in 2024. These include a review of our fundraising events strategy to grow our events offering to supporters. We will continue to invest in attracting new donors to Concern through social and digital channels, especially through alternative Gifts, emergency appeals when they occur, and through new product launches. We will also increase our communications to supporters conveying the benefits of legacy giving to the long-term impact Concern is able to achieve.

Building our base of regular givers and cash donors remains core to our strategy and will remain a priority in 2024. We will launch the first of the new fundraising products developed by the Fundraising Innovation Team, which focuses on growing our base of regular givers. The team will also develop the work it started in building our understanding of the interests and motivations of our supporters, using this insight to develop further new products for testing later in the year and into the future.

Thanking our existing supporters and engaging them through impactful communications will remain a priority in 2024. Having launched our new customer relationship management system last year, in 2024 we will focus on maximising the value its improved functionality offers, improving our capacity to deliver even better quality, more individualised communications to our supporters and so increase their engagement with the work they are helping to make possible.

We remain committed to growing our engagement with corporate and philanthropic organisations and in mutually beneficial partnerships with them. In 2024, we will review our strategies for engaging with companies and individuals capable of making significant philanthropic donations to ensure we are working in the most effective and efficient way to grow these areas. We will continue to recruit members and associates to the Concern Philanthropic Circle to increase support for the new Green Graduation Programme in Ethiopia.

We will open our eighth retail outlet in Northern Ireland, piloting a 'boutique-style' approach, and begin planning for a ninth shop. We will also test new local retail partnerships and explore new online opportunities.

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

With a General Election on the horizon in the UK for 2024, we will continue to see changes within the political and policy space. We will use opportunities over the year to collaborate with others in the sector, engage with decision makers, mobilise our campaign supporters and push for transparency, accountability and the funding commitments and policies that will best meet the needs of people living in extreme poverty across the world.

In July, we will be holding an event in parliament to push the issue of global poverty up the political agenda. The event will bring together leading thinkers and practitioners from various fields to engage in a constructive dialogue on the key issues and trends impacting extreme poverty worldwide. At this event, we plan to launch a manifesto outlining our recommendations and immediate steps the incoming government will need to take following the election.

With our new customer relationship management system now in place, we plan to build and strengthen engagement with our campaigners throughout the year, making sure we are developing content that best fits their interests.

We will continue to hold the government to account on its existing commitments on climate and nutrition, as well as looking to influence future commitments. The next Nutrition for Growth Summit will be held in 2025, hosted by the French government in Paris. The build up to this summit has already begun and we will be engaging with francophone civil society to ensure a successful pledging summit, with a specific focus on accountability on commitments made in 2021. The 2024 climate negotiations (COP29) in November will focus on climate finance. The next collective goal on climate finance is one of the key issues on the negotiation agenda. This goal will supersede the \$100 billion climate finance commitment, which has been a focus of much of our climate advocacy to date. We will be sharing lessons from how that commitment has been delivered, and working with others to contribute towards discussions around what the new goal should be and the principles underpinning it. Finally, we will share programme lessons to inform policy decisions, building on the FCDO's priorities outlined in the government's white paper on international development.

In early 2024, our communications work will focus on two key reporting back moments. There will be the second anniversary of the conflict in Ukraine and the first anniversary of the Türkiye-Syria earthquake. We will use these anniversaries to highlight the work Concern has delivered and support the DEC's plans to thank the UK public who donated to the appeals. In addition, we will continue efforts to raise awareness of the crisis in Sudan, where there are more displaced people internally and externally than anywhere else in the world.

We will be launching Concern on a brand-new social media platform for us – TikTok. Along with our other social media channels, we will focus our content production on raising awareness of extreme poverty, building trust and reinforcing credibility.

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

The drive to become a more diverse organisation will continue to be our priority. We aim to increase workforce diversity by reviewing our current recruitment practices to ensure they meet our ambitions.

We will monitor our EDI targets by conducting a baseline diversity survey. Engagement with an external consultant will continue to create a safe platform for discussions and to ensure our organisational culture supports diversity, inclusion and equality, enabling all our staff to thrive. The culture of inclusion also encourages a supportive and collaborative environment which is key to achieving our organisational goals.

Establishing a hybrid working policy, based on learning from our current practices, will be crucial to creating a working environment that supports our values and staff wellbeing while meeting our operational needs.

Mental health and wellbeing will remain a focus throughout the year to ensure our staff feel valued and appreciated. We will also create further opportunities for staff members to take part in wellbeing sessions.

We will engage staff with the proposed implementation of a revised global pay policy and salary bands. We also aim to roll out a new global performance appraisal process based on competencies to support the personal development of staff members.

We aim to revise some of our HR policies and practices to ensure they support and reflect our organisational culture and values.

4.4 Principal risks and uncertainties

The major risks to which Concern (UK) is exposed, as identified by the management team and reviewed by the trustees, have been ranked by likelihood and impact as part of the annual risk review process. The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

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

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

In 2024, the UK enters an election year with a weak and uncertain economic growth prospects. At the end of 2023, the UK slipped into recession following successive falls in GDP and very low growth overall, and despite inflation falling, it may remain above the 2% target set by the government. Challenges with the economy and a continued high cost of living will likely combine to affect our supporters' capacity to contribute to charitable causes.

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

Our ability to achieve organisational goals relies on our workforce. In 2023, the staff turnover rate dropped following a high in 2022. Initiatives planned for 2024, such as reviewing the UK pay policy, implementing a new salary structure from January 2024, developing EDI action plans, and promoting wellbeing, including mental health support, will contribute to enhanced staff retention. Despite these efforts, staff turnover and motivation remain an important risk due to competition for experienced staff, the high cost of living in the UK and the impact of gaps within teams.

Challenging institutional funding environment limiting our ability to reach our annual target

Globally, humanitarian needs are on the rise, driven by an increasing number of conflicts. However, humanitarian funding is not keeping pace. There are significant gaps in humanitarian funding across all countries where Concern operates. The UN and NGOs are grappling with the challenge of supporting more people in need with limited resources, impacting the quality of their response and reputation. The UK government's white paper on international development has shown a commitment to addressing extreme poverty by allocating at least 50% of overseas aid to the least developed countries. While this has led to increased allocation for some countries, there is no commitment to overall funding growth for international development. Although Concern secured several large grants in 2023, the global surge in humanitarian needs and donor inability to keep pace with this, may affect our ability to meet our annual target for institutional funding needed to support our work across the globe.

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

This risk is broken down into the different areas of compliance relevant to the organisation. There are compliance requirements related to institutional donors and the knock-on effect of non-compliance of downstream partners in consortia arrangements. The risk of failure in regulatory compliance with external and statutory regulations is managed with a large number of measures in place. The Senior Management Team and Board regularly monitor and review a compliance framework and action plan as a part of managing this risk. There is a risk to reputation of poorguality donor care and experience and the Fundraising Committee on the Board of Trustees provides important oversight to reduce the risk of non-compliance with this and other fundraising regulations. Management of risks related to data management and processing is overseen by the Data Protection Working Group which is led by the Director of Finance and Operations. Finally, in an election year, we are closely monitoring the extent and nature of our campaigns and how the incoming Foreign Influence Registration Scheme (FIRS) will affect the work of organisations like ourselves.

Fraud, corruption, other criminal behaviour or significant error

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

Safeguarding

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

A cybersecurity breach or system failure

A number of precautions are in place to mitigate the risk of systems failure and Concern uses a diversity of technologies and approaches to conduct our backups including multiple sites and cloud technology. There is a general increase in cybercrime and Concern continues to employ preventative measures like new anti-virus software, upgrades to firewalls, implementation of multi-factor authentication and introduction of new protocols and policies reviews.

5. Staff and volunteers

The organisation acknowledges with gratitude the work of its staff and its volunteers in 2023. The major achievements during the year are due to their dedication and belief.

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

6. Political donations

No political donations were made during the year (2022: nil).

7. Post balance sheet events

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

8. Auditor

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

9. Subsidiary undertaking

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

By order of the Board

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Bernadette Sexton Trustee 16 May 2024

Victoria Akinboro Trustee



As part of a response to support people displaced by conflict in DRC, 60-year-old Jeanne Kalunga Fatuma has received cash assistance and business training from Concern in Tanganyika Province.

Photo: Ariane Rwankuba/Concern Worldwide

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

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

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

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

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

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

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

On behalf of the board

Bernadette Sexton *Trustee* 16 May 2024

Ichns Akmhino Victoria Akinboro

Victoria Akinboro Trustee

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Concern Worldwide (UK) ('the Charitable Company') for the year ended 31 December 2023 which comprise the consolidated statement of financial activities, consolidated and company balance sheets, the consolidated cash flow statement, and related notes, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is UK Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland.*

In our opinion:

- the financial statements give a true and fair view of the state of the Group's and of the Charitable Company's affairs as at 31 December 2023 and of the Group's income and expenditure for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Group and of the Charitable Company in accordance with ethical requirements that are relevant to our audit of financial statements in the UK, including the Financial Reporting Council (FRC)'s Ethical Standard and we have fulfilled our ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

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

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

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

Report on the audit of the financial statements

(continued)

Detecting irregularities including fraud

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

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

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

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

The Group and Charitable Company are subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. Auditing standards limit the required audit procedures to identify noncompliance 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 noncompliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

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

Other information

The trustees are responsible for the other information, which comprises the Trustees' Report (which constitutes the Strategic Report and the Directors' Report), About us section, A message from the Chair of Trustees, A message from the outgoing Executive Director, Our overseas work in 2023 section, How we work section, Income and expenditure section, Legal and administrative information, and the Appendix. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

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

Report on the audit of the financial statements (continued)

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

We have nothing to report in these respects.

Respective responsibilities and restrictions on use

Responsibilities of trustees for the financial statements

As explained more fully in their statement of trustees responsibilities set out on page 62, the trustees (who are the also the directors of the Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Group's and the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Group or the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

fichen N. H.Son

16 May 2024

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



Financial Statements

A selection of vegetables, fruit and spices grown by Anita Rani in her kitchen garden in Shoronkhola, Bangladesh. Photo: Mohammad Rakibul Hasan/Concern Worldwide

Consolidated Statement of Financial Activities

for the year ended 31 December 2023

Notes Restricted Funds Stg£ Unrestricted Funds Stg£ Group Total 2023 Stg£ Restricted Funds Stg£ Unrestricted Funds Stg£ Group Total Stg£ Income from: -								
Donations and legacies 2a 7,529,752 4,987,757 12,517,509 12,144,486 4,891,226 17,035,712 Charitable activities – grants and contracts from governments and other income 2b 11,598,113 - 11,598,113 13,093,772 - 13,093,772 Trading and other income 2c - 760,241 - 572,061 572,061 Total income 19,127,865 5,747,998 24,875,863 25,238,258 5,463,287 30,701,545 Expenditure on: - 1,771,335 24,192,315 20,104,826 801,174 20,906,000 Raising funds 4 - 4,009,818 4,009,818 - 4,232,136 4,232,136 Total expenditure 22,420,980 5,781,153 28,202,133 20,104,826 5,033,310 25,138,136 Net (expenditure)/income (3,293,115) (33,155) (3,326,270) 5,133,432 429,977 5,563,409 Transfers between funds 16 (b) (1,536) 1,536 - 13,022 (13,022) - Net movement in funds (3,294,651) (31,619) (3,326,270) 5,146,454<		Notes	Funds	Funds	2023	Funds	Funds	2022
Charitable activities - grants and contracts from governments and other co-funders 2b 11,598,113 - 11,598,113 13,093,772 - 13,093,772 Trading and other income 2c - 760,241 760,241 - 572,061 572,061 Total income 19,127,865 5,747,998 24,875,863 25,238,258 5,463,287 30,701,545 Expenditure on: - - 4,009,818 20,104,826 801,174 20,906,000 Raising funds 4 - 4,009,818 4,009,818 - 4,232,136 4,232,136 Total expenditure 22,420,980 5,781,153 28,202,133 20,104,826 5,033,010 25,138,136 Net (expenditure)/income (3,293,115) (33,155) (3,326,270) 5,133,432 429,977 5,563,409 Transfers between funds 16 (b) (1,536) 1,536 - 13,022 (13,022) - Met movement in funds (3,294,651) (31,619) (3,326,270) 5,146,454 416,955 5,563,409 Reconciliation of funds: Total funds brought forward 6,453,361 2,937,88	Income from:							
grants and contracts from governments and other co-funders 2b 11,598,113 - 11,598,113 13,093,772 - 13,093,772 Trading and other income 2c - 760,241 760,241 - 572,061 572,061 Total income 19,127,865 5,747,998 24,875,863 25,238,258 5,463,287 30,701,545 Expenditure on: - - 4,009,818 24,92,315 20,104,826 801,174 20,906,000 Raising funds 4 - 4,009,818 4,009,818 - 4,232,136 4,232,136 Total expenditure 22,420,980 5,781,153 28,202,133 20,104,826 503,310 25,138,136 Net (expenditure)/income (3,293,115) (33,155) (3,326,270) 5,133,432 429,977 5,563,409 Transfers between funds 16 (b) (1,536) 1,536 - 13,022 (13,022) - Met movement in funds (3,294,651) (31,619) (3,326,270) 5,146,454 416,955 5,563,409 Reconciliation of funds: Total funds brought forward 6,453,361 2,937,886 <td>Donations and legacies</td> <td>2a</td> <td>7,529,752</td> <td>4,987,757</td> <td>12,517,509</td> <td>12,144,486</td> <td>4,891,226</td> <td>17,035,712</td>	Donations and legacies	2a	7,529,752	4,987,757	12,517,509	12,144,486	4,891,226	17,035,712
other co-funders 2b 11,598,113 - 11,598,113 13,093,772 - 13,093,772 Trading and other income 2c - 760,241 760,241 - 572,061 572,061 572,061 Total income 19,127,865 5,747,998 24,875,863 25,238,258 5,463,287 30,701,545 Expenditure on: Charitable activities 3 22,420,980 1,771,335 24,192,315 20,104,826 801,174 20,906,000 Raising funds 4 - 4,009,818 4,009,818 - 4,232,136 4,232,136 Total expenditure 22,420,980 5,781,153 28,202,133 20,104,826 5,033,310 25,138,136 Net (expenditure)/income (3,293,115) (33,155) (3,326,270) 5,133,432 429,977 5,563,409 Transfers between funds 16 (b) (1,536) 1,536 - 13,022 (13,022) - Net movement in funds (3,294,651) (31,619) (3,326,270) 5,146,454 416,955 5,563,409 Reconciliation of funds: 5,453,361 2,937,886 9,391,247	grants and contracts							
Total income 19,127,865 5,747,998 24,875,863 25,238,258 5,463,287 30,701,545 Expenditure on:		2b	11,598,113	-	11,598,113	13,093,772	-	13,093,772
Expenditure on: Charitable activities 3 22,420,980 1,771,335 24,192,315 20,104,826 801,174 20,906,000 Raising funds 4 - 4,009,818 4,009,818 - 4,232,136 4,232,136 Total expenditure 22,420,980 5,781,153 28,202,133 20,104,826 5,033,310 25,138,136 Net (expenditure)/income (3,293,115) (33,155) (3,326,270) 5,133,432 429,977 5,563,409 Transfers between funds 16 (b) (1,536) 1,536 - 13,022 (13,022) - Net movement in funds (3,294,651) (31,619) (3,326,270) 5,146,454 416,955 5,563,409 Reconciliation of funds: Total funds brought forward 6,453,361 2,937,886 9,391,247 1,306,907 2,520,931 3,827,838	Trading and other income	2c	-	760,241	760,241	-	572,061	572,061
Charitable activities 3 22,420,980 1,771,335 24,192,315 20,104,826 801,174 20,906,000 Raising funds 4 - 4,009,818 4,009,818 - 4,232,136 4,232,136 Total expenditure 22,420,980 5,781,153 28,202,133 20,104,826 5,033,310 25,138,136 Net (expenditure)/income (3,293,115) (33,155) (3,326,270) 5,133,432 429,977 5,563,409 Transfers between funds 16 (b) (1,536) 1,536 - 13,022 (13,022) - Net movement in funds (3,294,651) (31,619) (3,326,270) 5,146,454 416,955 5,563,409 Reconciliation of funds: 6,453,361 2,937,886 9,391,247 1,306,907 2,520,931 3,827,838	Total income		19,127,865	5,747,998	24,875,863	25,238,258	5,463,287	30,701,545
Total expenditure 22,420,980 5,781,153 28,202,133 20,104,826 5,033,310 25,138,136 Net (expenditure)/income (3,293,115) (33,155) (3,326,270) 5,133,432 429,977 5,563,409 Transfers between funds 16 (b) (1,536) 1,536 - 13,022 (13,022) - Net movement in funds (3,294,651) (31,619) (3,326,270) 5,146,454 416,955 5,563,409 Reconciliation of funds: Total funds brought forward 6,453,361 2,937,886 9,391,247 1,306,907 2,520,931 3,827,838	Charitable activities	· ·				20,104,826		
Net (expenditure)/income (3,293,115) (33,155) (3,326,270) 5,133,432 429,977 5,563,409 Transfers between funds 16 (b) (1,536) 1,536 - 13,022 (13,022) - Net movement in funds (3,294,651) (31,619) (3,326,270) 5,146,454 416,955 5,563,409 Reconciliation of funds: Total funds brought forward 6,453,361 2,937,886 9,391,247 1,306,907 2,520,931 3,827,838		4		, ,	, ,	20 104 926		
Transfers between funds 16 (b) (1,536) 1,536 - 13,022 (13,022) - Net movement in funds (3,294,651) (31,619) (3,326,270) 5,146,454 416,955 5,563,409 Reconciliation of funds: Total funds brought forward 6,453,361 2,937,886 9,391,247 1,306,907 2,520,931 3,827,838		_						
Reconciliation of funds: 6,453,361 2,937,886 9,391,247 1,306,907 2,520,931 3,827,838					-			
Total funds brought forward 6,453,361 2,937,886 9,391,247 1,306,907 2,520,931 3,827,838	Net movement in funds		(3,294,651)	(31,619)	(3,326,270)	5,146,454	416,955	5,563,409
Total funds carried forward 16 3.158.710 2.906.267 6.064.977 6.453.361 2.937.886 9.391.247		rd	6,453,361	2,937,886	9,391,247	1,306,907	2,520,931	3,827,838
	Total funds carried forwa	rd 16	3,158,710	2,906,267	6,064,977	6,453,361	2,937,886	9,391,247

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

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

As permitted by section 408 of the Companies Act 2006, the individual charity's statement of financial activities has not been included in these financial statements. The gross income of the charity is £24,457,252 (2022: £30,099,157) and the net result for the year is net expenditure of £3,326,973 (2022 net income of £5,562,091).

Consolidated and Concern (UK) Balance Sheets

as at 31 December 2023

	Notes	Group 2023 Stg£	Group 2022 Stg£	Charity 2023 Stg£	Charit 2022 Stgl
Fixed assets					
Tangible assets	9	253,452	214,156	200,230	191,23
Total fixed assets		253,452	214,156	200,230	191,23
Current assets					
Debtors and prepayments	10	9,807,700	11,667,501	10,346,047	12,096,05
Cash at bank and in hand	11	11,207,811	6,230,500	10,683,083	5,791,08
Total current assets		21,015,511	17,898,001	21,029,130	17,887,14
Creditors:					
amounts falling due within one year	12	(15,203,986)	(8,720,910)	(15,173,170)	(8,695,211
Net current assets		5,811,525	9,177,091	5,855,960	9,191,93
Net assets	16	6,064,977	9,391,247	6,056,190	9,383,16
The funds of the charity:					
Restricted funds	16	3,158,710	6,453,361	3,158,710	6,453,36
Unrestricted funds	16	2,906,267	2,937,886	2,897,480	2,929,80
Total funds		6,064,977	9,391,247	6,056,190	9,383,16

The financial statements on pages 68-84 were approved by the Board of Trustees on 16 May 2024.

Vichnor Akmhono

Bernadette Sexton Trustee 16 May 2024

Victoria Akinboro Trustee

Consolidated Cash Flow Statement

for the year ended 31 December 2023

	Notes	Group 2023 Stg£	Group 2022 Stg£
Cash flows from operating activities			
Net (expenditure)/income for the year		(3,326,270)	5,563,409
Adjustments for:			
Depreciation of tangible assets		50,067	46,797
Interest earned		(111,845)	(12,610)
Decrease/(Increase) in debtors		1,859,801	(6,619,575)
Increase/(Decrease) in creditors		6,483,076	(1,767,884)
Net cash from/(used in) operating activities		4,954,829	(2,789,863)
Cash flows from investing activities			
Purchases of tangible assets		(89,363)	(6,363)
Interest received		111,845	12,610
Net cash from investing activities		22,482	6,247
Net increase / (decrease) in cash and cash equivalents in	the year	4,977,311	(2,783,616)
Cash and cash equivalents at beginning of year		6,230,500	9,014,116
Cash and cash equivalents at end of year	11	11,207,811	6,230,500

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

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

Notes to the consolidated financial statements (forming part of the financial statements) for the year ended 31 December 2023

1. Accounting Policies

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

a) Basis of preparation

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

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

Basis of consolidation

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

Concern (UK) is a company limited by guarantee (registered number 04323646) and is a registered as a charity with the Charity Commission for England and Wales (charity number 1092236) and with the Office of the Scottish Charity Regulator (charity number SC038107). Concern (UK) meets the definition of a Public Benefit Entity under FRS 102. Concern Worldwide (Northern Ireland) ('Concern (NI)') is a company limited by guarantee registered in Northern Ireland (company number NI019332) and as a charity with the Charity Commission for Northern Ireland (charity number 108592). Concern Worldwide (UK) ('Concern (UK)') is the sole member of Concern (NI), therefore, Concern (NI) is regarded as a subsidiary of Concern (UK). Concern (NI) meets the definition of a Public Benefit Entity under FRS 102.

Consortia arrangements

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

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

Donations and legacies

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

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

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

Grants from governments and other co-funders

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

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

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

Trading and other income

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

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

Gift in Kind

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

Other income

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

c) Expenditure

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

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

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

Costs of charitable activities

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

Costs of raising funds

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

d) Funds

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

Restricted Funds

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

Unrestricted Funds

Unrestricted funds represent amounts which are expendable at the discretion of the Board of Trustees ('the Board') in furtherance of the overall objectives of Concern (UK). They consist of designated funds and general funds. Designated funds represent amounts that have been set aside for specific purposes, which would otherwise form part of the general reserves of the organisation. Specifically, Concern (UK) sets aside funds so that it can protect its ongoing programme of work from unexpected variations in income and to finance fixed assets for on-going use. General funds represent amounts which are expendable at the discretion of the Board in furtherance of the objectives of the Charity. Such funds may be held in order to finance working capital or to finance the start-up of new programmes pending receipts of funds.

e) Tangible fixed assets

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

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

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

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

any impairment of tangible fixed assets below their carrying amounts

f) Stocks

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

g) Financial instruments

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

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

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

h) Provisions

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

i) Pensions

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

j) Foreign Currencies

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

k) Taxation

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

l) Leases

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

2. Incoming Resources

(a) Income from donations and legacies

	Restricted	Unrestricted	Group Total
	2023	2023	2023
	Stg£	Stg£	Stg£
Individual giving	1,306,809	3,539,860	4,846,669
Corporates, major donors and trusts	1,195,540	212,739	1,408,279
Concern Worldwide grant (Note 18)	-	533,000	533,000
Disasters Emergency Committee (DEC)*	4,976,030	-	4,976,030
Legacy income	-	496,334	496,334
Community fundraising	51,373	205,824	257,197
Total	7,529,752	4,987,757	12,517,509
1) FUEL IS an IIMPREIIA GROUP OF UK CHARITIES WHICH COORD	inates and launches collective	anneals to raise tunds to ni	ovide
* DEC is an umbrella group of UK charities which coord emergency aid and rapid relief to people caught up in o			rovide
			Group Total
	disasters and humanitarian cris	ses around the world.	
	disasters and humanitarian cris Restricted	ses around the world. Unrestricted	Group Total
	disasters and humanitarian cris Restricted 2022	unrestricted 2022	Group Total 2022
emergency aid and rapid relief to people caught up in o	disasters and humanitarian cris Restricted 2022 Stg£	Ses around the world. Unrestricted 2022 Stg£	Group Total 2022 Stg£
emergency aid and rapid relief to people caught up in o	disasters and humanitarian cris Restricted 2022 Stg£ 1,646,887	Ses around the world. Unrestricted 2022 Stg£ 3,527,078	Group Total 2022 Stg£ 5,173,965
emergency aid and rapid relief to people caught up in o Individual giving Corporates, major donors and trusts	disasters and humanitarian cris Restricted 2022 Stg£ 1,646,887	Unrestricted 2022 Stg£ 3,527,078 256,925	Group Total 2022 Stg£ 5,173,965 1,286,237
emergency aid and rapid relief to people caught up in o Individual giving Corporates, major donors and trusts Concern Worldwide grant (Note 18)	disasters and humanitarian cris Restricted 2022 Stg£ 1,646,887 1,029,312 -	Unrestricted 2022 Stg£ 3,527,078 256,925	Group Total 2022 Stg£ 5,173,965 1,286,237 215,842
emergency aid and rapid relief to people caught up in o Individual giving Corporates, major donors and trusts Concern Worldwide grant (Note 18) Disasters Emergency Committee (DEC)*	disasters and humanitarian cris Restricted 2022 Stg£ 1,646,887 1,029,312 - 9,403,852	ses around the world. Unrestricted 2022 Stg£ 3,527,078 256,925 215,842	Group Total 2022 Stg£ 5,173,965 1,286,237 215,842 9,403,852

Total					12
	_	 			_

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

Foreign, Commonwealth and Development Office (FCDO) Other government income
SIDA
Guernsey Overseas Aid
Other co-funding
UN
ECHO
Comic Relief
Total

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

(c) Trading and other income

	Group Total 2023 Stg£	Group Total 2022 Stg£
Retail income	648,396	551,738
Deposit interest	111,845	12,610
Other income	-	7,713
Total	760,241	572,061

All trading and other income was unrestricted in both the current and prior year. Retail income includes Gift in Kind of the value of £99,696 (2022: £95,866).

Group Total	Group Total
2023	2022
Stg£	Stg£
8,702,690	12,126,709
515,588	197,240
105,496	15,033
1,178,189	-
596,150	754,790
500,000	-
11,598,113	13,093,772

3. Expenditure on charitable activities

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

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

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

*See note 6

4. Cost of raising funds

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

	Campaign costs Stg£	Staff costs Stg£	Occupancy & other direct costs Stg£	Total direct costs Stg£	Support costs* Stg£	2022 Group Total Stg£
Individual giving	1,576,059	1,071,708	245,769	2,893,536	172,266	3,065,802
Corporates, major donors and trusts	19,634	399,825	99,882	519,341	40,987	560,328
Legacy	10,182	-	-	10,182	-	10,182
Community fundraising	-	175,366	42,615	217,981	24,661	242,642
Retail costs	5,511	217,425	117,504	340,440	12,742	353,182
Total	1,611,386	1,864,324	505,770	3,981,480	250,656	4,232,136

*see note 6

5. Governance costs

	Direct Stg£	Support costs* Stg£	2023 Group Total Stg£	Direct Stg£	Support costs* Stg£	2022 Group Total Stg£
Staff costs	-	52,022	52,022	-	49,910	49,910
Legal and professional fees	21,891	648	22,539	12,171	381	12,552
Office and other costs	14,336	33,261	47,597	10,842	18,396	29,238
Total	36,227	85,931	122,158	23,013	68,687	91,700

*see note 6

6. Support costs

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

	Overseas programmes Stg£	Policy, Advocacy & Campaigning Stg£	Governance Stg£	Fundraising Stg£	2023 Group Total Stg£
Administration and finance	210,119	154,114	85,931	282,542	732,706
Other support costs	186,256	80,639	-	44,235	311,130
Total support costs	396,375	234,753	85,931	326,777	1,043,836
	Overseas programmes Stg£	Policy, Advocacy & Campaigning Stg£	Governance Stg£	Fundraising Stg£	2022 Group Total Stg£
Administration and finance	131,924	111,416	68,687	204,262	516,289
Other support costs	182,506	73,612	-	46,394	302,512
Total support costs	314,430	185,028	68,687	250,656	818,801

7. Other information

	2023 Stg£	2022 Stg£
The surplus for the year is after charging the following items:	0.92	0182
Depreciation of tangible fixed assets	50,067	46,797
Auditor's remuneration (including expenses)	26,440	17,927
Direct reimbursement of expenses to Trustees	1,230	323
Payments under operating leases for premises	228,133	186,634

8. Staff

(a) Numbers and costs

The aggregate payroll costs of employees were as follows:

	2023 Group Stg£	2022 Group Stg£
Wages and salaries	2,294,703	2,159,104
Social welfare costs	233,020	229,754
Other pension costs	175,150	156,280
	2,702,873	2,545,138

Other pension costs include employer contributions to individual staff member pension schemes of £134,891 (2022: £122,035) as well as the cost of insurance policies that provide benefits in the event of the death or ongoing incapacity of staff members totalling £40,259 in 2023 (2022: £34,245).

Remuneration, including pension contributions, paid to the key management of Concern (UK) (the executive management team as detailed on page 39 of the annual report) amounted to £458,102 in 2023 (2022: £429,622). The average number of employees during the year analysed by function was as follows:

	2023 No.	2022 No.
Management	6	6
Development	5	5
Marketing	42	47
Administration	8	7
	61	65

(b) Salary range

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

	2023 No. employees	2022 No. employees
£60,001 to £70,000	1	2
£70,001 to £80,000	1	2
£80,001 to £90,000	2	-

Remuneration includes salaries but excludes employer pension scheme contributions. Contributions to defined contribution schemes amounted to 7.5% of salary in 2023 (2022: 7.5%). No contributions were made to defined benefit schemes for employees.

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

(c) Remuneration of Board members

None of the Trustees of the Concern (UK) received remuneration for their services. Total costs of £4,243 (2022: £323) were incurred by the Trustees in travelling to and attending meetings of the Board in 2023 or training of which £1,230 (2022: £323) were paid directly to six (2022: 2) Trustees while £3,013 (2022: nil) was paid to third parties by Concern (UK). Concern (UK) has a programme in place whereby the Trustees periodically visit a Concern Worldwide country of operation in order to ensure that they are familiar with Concern's work on the ground. The costs of these visits (which comprise medicals, visas, economy flights and basic accommodation) are generally borne by the Charity and in 2023 amounted to £4,464 (2022: nil).

9. Tangible assets

	Leasehold	Furniture	Computer	
	premises Stg£	& equipment Stg£	equipment Stg£	Total Stg£
Group tangible assets				
Cost				
At beginning of year	318,393	319,382	55,859	693,634
Additions in year	37,625	38,074	13,664	89,363
At end of year	356,018	357,456	69,523	782,997
Depreciation				
At beginning of year	196,606	228,981	53,891	479,478
Charge for year	9,552	33,164	7,351	50,067
At end of year	206,158	262,145	61,242	529,545
Net book value				
At 31 December 2023	149,860	95,311	8,281	253,452
At 31 December 2022	121,787	90,401	1,968	214,156
Charity tangible assets				
Cost				
At beginning of year	318,393	284,752	55,859	659,004
Additions in year	37,625	-	13,663	51,288
At end of year	356,018	284,752	69,522	710,292
Depreciation				
At beginning of year	196,606	217,274	53,891	467,771
Charge for year	9,552	25,388	7,351	42,291
At end of year	206,158	242,662	61,242	510,062
Net book value				
At 31 December 2023	149,860	42,090	8,280	200,230
At 31 December 2022	121,787	67,478	1,968	191,233

10. Debtors and prepayments

	Group 2023 Stg£	Group 2022 Stg£	Charity 2023 Stg£	Charity 2022 Stg£
Amounts due from governments and other co-funders	8,744,149	9,720,912	8,744,149	9,720,912
Gift Aid receivable	850,141	1,746,895	840,081	1,746,895
Accrued income	38,301	13,464	35,860	11,744
Sundry debtors	106,915	97,248	100,496	91,560
Prepayments	68,194	88,982	58,299	86,832
Amount owed from subsidiary undertaking	-	-	567,162	438,110
	9,807,700	11,667,501	10,346,047	12,096,053

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

11. Cash at bank and in hand

	Group	Group	Charity	Charity
	2023	2022	2023	2022
	Stg£	Stg£	Stg£	Stg£
Funds held in UK banks	11,207,811	6,230,500	10,683,083	5,791,088

12. Creditors: amounts falling due within one year

		Group 2023 Stg£	Group 2022 Stg£	Charity 2023 Stg£	Charity 2022 Stg£
Trade creditors		623,981	410,774	617,133	398,082
Amounts advanced by governments and other co-funders	(i)	2,871,760	2,722,750	2,871,760	2,722,750
Accruals		2,907,516	289,458	2,883,658	277,458
Amount owed to parent company	(ii)	8,776,585	5,257,313	8,776,585	5,257,313
Sundry creditors		24,144	40,615	24,034	39,608
		15,203,986	8,720,910	15,173,170	8,695,211

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

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

13. Activities of consolidated subsidiary – Concern (NI)

Activities of consolidated Concern (NI)

	2023 Stg£	2022 Stg£
Income	715,112	602,388
Expenditure	(714,409)	(601,070)
Net income	703	1,318
Assets	611,319	475,732
Liabilities	(602,532)	(467,648)
Net assets	8,787	8,084

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

Оре	ening Balance 2023 Stg£	Movement during the year Stg£	Closing Balance 2023 Stg£
Amounts due from governments and other co-funders (note 10)	9,720,912	(976,763)	8,744,149
Amounts advanced by governments and other co-funders (note 12)	(2,722,750)	(149,010)	(2,871,760)
	6,998,162	(1,125,773)	5,872,389
Analysis of movement:			
Cash received during the year			(18,318,384)
Income earned during the year			17,194,568
Exchange Rate Movements			(1,957)
			(1,125,773)

15. Analysis of changes in net debt

	At 1 Jan 2023	Cash flows	At 31 Dec 2023
Cash and cash equivalents			
Cash	6,230,500	4,977,311	11,207,811
Total	6,230,500	4,977,311	11,207,811

16. Group and Charity funds

(a) Reconciliation of funds

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total 2023 Stg£	Total 2022 Stg£
Group				
Total funds at beginning of year	6,453,361	2,937,886	9,391,247	3,827,838
Net movement in funds for the year	(3,294,651)	(31,619)	(3,326,270)	5,563,409
Total funds at end of year	3,158,710	2,906,267	6,064,977	9,391,247
Charity				
Total funds at beginning of year	6,453,361	2,929,802	9,383,163	3,821,072
Net movement in funds for the year	(3,294,651)	(32,322)	(3,326,973)	5,562,091
Total funds at end of year	3,158,710	2,897,480	6,056,190	9,383,163

16. Group and Charity funds (cont.)

(b) Group movements in funds

	Opening balance			С	losing balance
	1 January 2023	Income	Expenditure	Transfers	31 December 2023
	Stg£	Stg£	Stg£	Stg£	Stgf
Restricted funds					
Afghanistan	533,005	758,566	(1,291,571)	-	
Bangladesh	-	66,469	(10,122)	-	56,347
Burkina Faso	-	140,957	(140,957)	-	
Burundi	40,013	129,829	(119,829)	-	50,013
DR Congo	102,667	1,363,986	(1,398,420)	-	68,233
Central African Republic	20,749	242,088	(262,837)	-	
Ethiopia	-	1,227,287	(987,287)	-	240,000
Haiti	-	84,110	(84,110)	-	
Syria - Iraq	36,062	54,618	(90,680)	-	
Kenya	65,241	530,424	(495,361)	-	100,304
Lebanon	-	102,387	(102,387)	-	
Liberia	5	190	(195)	-	
Malawi	1,502	13,287	(14,789)	-	
Niger	(2,094)	410,287	(410,287)	2,094	
Nepal	2	-	(2)	-	
Pakistan	691,883	2,755,679	(3,058,180)	-	389,382
Republic of Sudan	42	142,903	(142,895)	-	50
Sierra Leone	-	193,869	(193,869)	-	
Somalia	270,217	3,268,429	(3,467,229)	(3,630)	67,785
South Sudan	-	668,790	(668,790)	-	,
Chad	-	328,966	(328,966)	-	
Turkey	-	4,166,290	(3,195,793)	-	970,497
Ukraine	4,691,959	1,021,653	(4,497,515)	-	1,216,095
Yemen	2,108	-	(2,108)	-	, , , , ,
HQ Projects	-	1,456,801	(1,456,801)	-	
Total restricted funds	(i) 6,453,361	19,127,865	(22,420,980)	(1,536)	3,158,710
Unrestricted funds					
General funds	(ii) 1,175,433	5,747,998	(5,781,153)	(126,517)	1,015,763
Designated funds:	••••••	- , -			
Tangible asset fund	(iii) 222,055	-	-	109,207	331,262
Programme continuity fund	(iv) 1,540,398	-	-	18,846	1,559,244
Total unrestricted funds	2,937,886	5,747,998	(5,781,153)	1,536	2,906,26
Total funds	9,391,247	24,875,863	(28,202,133)	-	6,064,977

16. Group and Charity funds (cont.)

(b) Group movements in funds (continued)

The above funds carried forward at 31 December 2023 represent:

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

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

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

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

(v) Analysis of net assets between funds:

	Restricted Funds Stg£	Unrestricted Funds Stg£	Total Funds Stg£
Group			
Funds balances at 31 December 2023 are represented by:			
Tangible fixed assets	-	253,452	253,452
Current assets	3,158,710	17,856,801	21,015,511
Current liabilities	-	(15,203,986)	(15,203,986)
	3,158,710	2,906,267	6,064,977
Charity			
Funds balances at 31 December 2023 are represented by:			
Tangible fixed assets	-	200,230	200,230
Current assets	3,158,710	17,870,420	21,029,130
Current liabilities	-	(15,173,170)	(15,173,170)
	3,158,710	2,897,480	6,056,190

17. Pensions

The Charity contributes to individual pension schemes for eligible staff. The total pension contributions charged to the statement of financial activities amounted to £134,891 (2022: £122,035). An accrual of £24,907 (2022: £21,948) in respect of pension costs is included in creditors at 31 December 2023.

18. Related party disclosure

In order to achieve its mission, Concern (UK) supports the overseas programmes of Concern Worldwide. During 2023, Concern (UK) provided total funds of £22,697,179 (2022: £19,534,628) to Concern Worldwide for those programmes (see Appendix 1 for details).

During 2023, Concern Worldwide awarded Concern (UK) a grant of £533,000 (2022: £215,842) to fund elements of its UK based activities. This amount is reflected in income from donations and legacies (Note 2) and is included in the net amount owed to parent company at year end (Note 12).

The Charity is a member of the Disasters Emergency Committee (DEC) and in the year paid a subscription of £30,000 (2022: £30,000). Concern (UK)'s Executive Director is a trustee of the DEC. Concern (UK)'s income for the year (Note 2) includes £4,976,030 (2022: £9,403,852) from DEC appeals. Of this amount, £4,650,713 (2022: £5,785,318) was outstanding at year end and is included in amounts due from governments and other co-funders (Note 10).

19. Commitments and contingencies

- (a) The 2024 Annual Plan, as approved by the trustees, allows for overseas expenditure in 2024 of £22,017,639 (2023: £7,403,376). Any increases over this amount requires the approval of the Board of Trustees. Concern (UK) is also committed to assisting certain overseas projects for periods in excess of one year.
- (b) The total future minimum lease payments under non-cancellable operating leases in respect of premises for use by the Charity are:

	2023	2022
	Stg£	Stg£
Total payments due withir	ו:	
– one year	194,161	190,854
– two to five years	463,772	180,607
– more than five years	641	641
	658,574	372,102

c) During 2023, Concern (UK) was the lead agency in three consortia of non-governmental organisations (2022: 2) that were awarded grants and contracts from institutional co-funders to fund programme activities. The total value of these grants and contracts is £63,673,930 (2022: £6,360,071). Of this amount, £23,818,827 is expected to be spent by Concern (UK) (2022: £3,837,388) and the balance will be utilised by the other consortia members. In 2023, expenditure of these grants and contracts totalled £658,808 (2022: nil). Of this amount, £470,463 (2023: nil) was utilised by Concern (UK) and the remainder was utilised by the other consortia members.

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

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

	Opening	Funds received	Funds transferred to	Closing
	Balance	during the year	the consortia members	Balance
	Stg£'000	Stg£'000	Stg£'000	Stg£'000
Funds relating to consortia members	-	3,836	(1,280)	2,556

20. Accounting estimates and judgements

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

Income recognition

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

Cost allocation

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

21. Post balance sheet events

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

22. Approval of financial statements

These financial statements were approved by the Board on 16 May 2024.

Appendix

(not forming part of the financial statements)

Expenditure on charitable activities by country

In order to achieve its mission, Concern Worldwide (UK) supports the overseas programmes of Concern Worldwide. During 2023, Concern Worldwide (UK) funded Concern Worldwide operations in the following countries:

	2023 Stg£	2022 Stg£
Afghanistan	1,333,295	1,390,490
Bangladesh	208,022	98,520
Burkina Faso	296,951	68,957
Burundi – Rwanda	174,272	298,316
DR Congo	1,498,907	2,941,940
Central African Republic	299,687	445,036
Ethiopia	1,235,058	1,337,317
Haiti	96,886	95,409
Syria – Iraq	119,304	91,135
Kenya	560,713	381,375
Lebanon	102,387	218
Liberia	190	29,774
Malawi	14,788	370,932
Niger	410,287	142,071
Nepal	2	-
Pakistan	3,376,104	1,497,730
Republic of Sudan	257,429	102,593
Sierra Leone	193,869	1,694,232
Somalia	3,532,868	4,264,627
South Sudan	833,883	392,676
Chad	328,966	151,317
Türkiye	3,248,733	112,159
Ukraine	4,513,794	3,627,804
Yemen	60,784	-
Total direct overseas programme costs	22,697,179	19,534,628
Support costs	396,375	314,430
Total overseas programme costs	23,093,554	19,849,058
Policy, Advocacy and Campaigning (UK)	976,603	965,242
Governance	122,158	91,700
Total charitable expenditure	24,192,315	20,906,000



Thank you for your support

We would not have been able to carry out our work in 2023 without the generous support of many individuals, institutions, organisations, trusts and foundations, some of whom are listed below.

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

- **Catholic Relief Services**
- **Comic Relief**
- **Concern Philanthropic Circle Members**
- **Disasters Emergency Committee**
- **European Union**
- innocent foundation
- **JCDecaux Ireland**
- **Klaus and Gertrud Conrad Foundation**
- **Milton Damerel Trust**
- Norwegian Refugee Council
- **One Foundation**
- **READ Foundation**
- **Start Network**
- **States of Guernsey**
- Swedish government
- UN International Organisation for Migration
- UK government
- Whole Planet Foundation



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