

# Building Resilience in Uncertain Times

Directors' Report and Audited  
Financial Statements for the  
financial year ended 31 December  
2020

**Comhlámh Annual  
Report 2020**

Comhlámh Development Workers and Volunteers in Global Solidarity, CLG

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## **Who we are and what we do**

### **Our identity – who we are**

Comhlámh was set up in 1975 by Irish returned development workers, who defined the association's principal objective as, "to enable persons who have rendered services overseas in developing countries upon their return to Ireland to bring to bear their own particular experience in order to further international development co-operation."

Membership was subsequently extended to all those who see their work in a global perspective and support our aims. Comhlámh members have always seen overseas development work and volunteering as part of a broader commitment to global development and solidarity. Many of the causes of global inequality, poverty and oppression have their origin in industrialised countries and need to be addressed by education and action from the Global North.

Comhlámh's community – the stakeholders we work with - is made up of our members, development workers, volunteers, volunteer sending agencies, and those interested in development and global issues.

### **Our vision**

Our vision is of development workers and volunteers working in solidarity for a just, equitable and sustainable world, locally and globally.

### **Our mission – what we do**

Our mission is to nurture, guide and mobilise development workers and volunteers to work for social justice locally and globally.

### **To achieve this mission**

We work to promote international volunteering that strengthens the public's ownership of the development agenda and builds awareness of the necessity of tackling poverty and exclusion in all their forms. We provide training and education that support good practice in international development work and volunteering. We lead the ongoing development and implementation of good practice standards for volunteer sending agencies (VSAs), to ensure responsible, responsive volunteering at all stages of the volunteer continuum. We provide a supportive environment for those we work with to help sustain them in their work. We contribute to and lead the development of research, policy and practice on volunteering for international development, which informs our advocacy work. We provide a dynamic space for our membership to take action for change on a range of global justice issues.

### **We are motivated by the following values:**

#### **Critical voice**

More than ever a critical voice is needed to challenge the stereotypes of the Global South and to question the dominant narratives of our time. We aim to be a critically reflective voice, speaking out on areas where we have experience and insights informed from experiential learning and partnerships with civil society in the Global South. We don't have all the answers so we actively encourage people to question.

#### **Authenticity / integrity**

Society is crying out for integrity from all our institutions, whether public, private sector, not-for-profit or faith-based. We strongly believe in what we do: we work with conviction, in a manner that is open, honest and inclusive in our dealings with our partners and stakeholders. We aim to ensure what we do is in keeping with our values.

## Comhlámh Development Workers and Volunteers in Global Solidarity, CLG

### Who we are and what we do

#### Social Justice

We strongly believe that the current economic model is unjust, oppressive and exclusionary and needs radical change. We commit ourselves to work for social justice where there is greater fairness in terms of outcomes in society, with a genuine respect for diversity and greater popular participation in decision-making.

#### Equality

We believe that all are equal, but require differing supports to ensure effective participation in all aspects of society.

#### Activism / empowerment

Society needs a critically engaged citizenry. We believe that we all have a voice and that with skilful facilitation and support, people can be helped to take action on the world about them. An active citizenry needs time for conscientization but also the skills and experiences of taking action. Through our rootedness in development education practice, we facilitate the agency of our members and the wider community of volunteers and development workers in our sector.

#### Diversity

We value the diversity of opinions and perspectives in all the working groups and membership groups we operate through: we believe in working slowly to ensure that all are heard and that decisions taken respect the views of all. We will redouble our efforts in the coming years to ensure that perspectives from migrants and refugees from the Global South inform our perspectives.

#### Independence

Civil society is under increasing pressures to demonstrate its legitimacy as a separate and independent space of reflection and action. Comhlámh provides such an independent space for reflection, discussion and action on any areas of work that members choose to engage with.

#### Nurturing

We have seen too much burn-out of committed volunteers and development workers. We are committed to providing a supportive environment and supporting members and those we work with, with the skills and practices that will sustain them in their work.

#### Legitimacy and credibility

At a time of great questioning of the legitimacy and credibility of not-for-profit organisations, we re-commit ourselves to the highest standards of governance, operating out of a culture of maximum transparency and openness and engaged with all relevant codes of practice on governance.

#### Sustainability

The current fossil fuel economy and the pursuit of endless growth are not sustainable: there is a need for a dramatic reduction in consumption in the Global North to prevent runaway damage occurring from climate change. We are committed to acting in ways that are congruent with this.

## Foreword from our Chairperson

Dear Members and Supporters of Comhlámh,

2020 was a year none of us will ever forget and I would like to take this opportunity to express my deepest condolences to everyone who lost family members over the last year. So many heart-breaking moments around Ireland and the world. As I write this, we are seeing the incredibly sad situation in India, where terrible suffering is happening due to a resurgence of Covid, hospitals full, no oxygen to treat the ill and projections predicting an exceedingly difficult 6 weeks ahead for the country. There is no doubt, now more than ever, there is a need for global social justice and solidarity.

Like many organisations Comhlámh had to adapt to 2020 and I must give great praise to the staff who rose to the challenge and found new ways to work and continue to deliver the excellent high-quality service to all. We saw a move to online training and events, our first virtual board meeting and Culture Night with “Stories from Home” over Zoom. What we noticed across the year was a growing engagement in online events which was extremely positive.

What a year for the members groups, they deserve an incredibly special mention for all their hard work and campaigning over the year despite all the challenges the year threw up. A few highlights were:

- The Justice for Palestine Group did excellent work on raising awareness on BDS, to which Comhlámh as an organisation signed up to in 2020.
- The Access to Medicine Ireland (AMI) ran several events and campaigned strongly for fairness on vaccine distribution. They have become a strong voice in Ireland and growing their name internationally.
- The Trade Justice group started up new work on fashion to reveal the truth behind fast fashion and the impact this is having on people who work to make it possible.

The members groups are a core component of Comhlámh, which is run by members who strive for global justice. This great work is funded through your membership and donations so I will take this opportunity to ask if any of you can find it in your heart to help us, by renewing your membership or making a small donation it would make a large difference to a small organisation such as Comhlámh. Any support given is greatly appreciated by the board, staff and member groups.

I would like to acknowledge our institutional funders: Irish Aid, the European Commission through Erasmus+ (managed in Ireland by Léargas) and the EACEA, Concern Worldwide and the Training Links programme of the Wheel. I'd also like to thank our Solidarity Partners: Action Aid Ireland, Brighter Communities Worldwide, Department of International Development–Maynooth University, EIL, Fairtrade Ireland, Irish League of Credit Unions Foundation, Irish Rule of Law International, Plan International Ireland, Sacred Heart Missionaries, Scouting Ireland, Tearfund, Umbrella Foundation, Viatores Christi, Vincentian Lay Missionaries and Voluntary Service International. A special thanks to those who contributed to the Dympna Meaney fund, to our individual donors in our Solidarity Circle and to you, our members. Through all this support, Comhlámh can continue its work. This support is greatly appreciated by the board.

I would also like to pay tribute to our wonderful partners across the EU with whom we are collaborating on a range of projects supported by Erasmus+, including; France Volontaires, Volontariat (Slovenia), Zavod (Slovenia) Društvo Humanitas (Slovenia), Zavod Volontariat (Slovenia), INEX-SDA (Czech Republic), FOCSIV (Italy), Action Aid Hellas, CESIE (Italy) and Ulex (Spain).

To wrap up, I would like to wish you all a safe 2021 and look forward to connecting with you at some point during the year.

John Durcan  
Chairperson

## Report introduction

Dear Members and Supporters of Comhlámh,

Welcome to our 2020 annual report, a year none of us will forget, but for all the wrong reasons. It has been a very mixed year. International volunteering came to a shuddering halt; at the onset of the pandemic in Ireland, we moved in consultation with the sector of almost 40 agencies to call for an immediate halt to travel, out of concern for those who might volunteer and those communities where they might travel to. We supported the volunteering sector to cope with this unprecedented scenario in a spirit of responsible global citizenship and with an eye to supporting their focus on their partnerships and programmes with communities across the globe. One year on, while agencies have lost staff or had staff put on reduced hours, none of the agencies have closed down, a testament to the resilience and commitment of those in the sector. We provided active support to the sector including creating many peer discussion spaces to cope with and manage the evolving challenges the agencies faced.

Last year's annual report talked of 're-framing', we re-framed the Code of Good Practice, with values of social justice and ecological sustainability at the core of the Code and development education at the centre of volunteering experiences. We re-framed perspectives on volunteering in orphanages and on the need to de-institutionalise care for children. We re-framed our training programmes encouraging participants to reflect on the responsibilities associated with their decision to volunteer and how they are going to approach these and continue their engagement with global justice issues on coming home. All this was the culmination of a number of years' work. 2020 was the year to tease these through into the fabric of volunteering infrastructure, in both our work with Irish Aid and the sector.

Irish Aid undertook to conduct a review of the Irish Aid Volunteering Initiative that dates from 2013 and outlines Irish Aid's perspectives on international volunteering. We were pleased to work extensively with the consultants that were contracted to carry out this review. We understand from Irish Aid that the consultants have mapped out an ambitious agenda for International Volunteering, with issues of global citizenship, inclusion and reciprocity being central themes in their report. These are themes that we have identified for a number of years, that are central to the transitions that are taking place in international volunteering and that Ireland must engage with to support a sector to be at the forefront of good practice. We look forward to pursuing these issues with Irish Aid in collaboration with the sector.

Covid also brought into focus the need to review our strategic plan, which runs to 2021. We took the opportunity to work on a new Theory of Change, taking into consideration all that we have experienced and learned over the last number of years. Consultations and participation were obviously somewhat constrained by virtue of hosting all our meetings online, but hopefully we can build on this work in collaborative face to face working spaces in late 2021 as we revisit our strategic plan for 2022 onwards. Thanks to the network of agencies in the Code network, Code Supporters, our members, staff and board who all contributed through a series of consultative workshops. The Theory of Change has taken careful note of 'A Better World, Ireland's Policy for International Development', in particular the explicit recognition of the role of returned volunteers in raising awareness of development issues amongst the Irish public. The membership of Comhlámh through the various activist groups have been as busy as ever, and even more so with meetings happening online which has allowed for a renewed impetus for their work, with members from around the country getting involved.

I hope you enjoy reading the report, that it gives you an insight to the work undertaken over the year and how we plan to go forward. Finally, thanks to all my colleagues on the staff, their maturity and vision have been an inspiration for people in the sector; thanks also to the board who have worked hard to guide and support us in our work; thanks to all our partners and supporters, our institutional and private donors and to those committed individuals active in our membership whose work inspires.

Mark Cumming, Head of Comhlámh

## **Legal and administrative information**

Comhlámh: Development Workers and Volunteers in Global Solidarity Company Limited by Guarantee, is a company limited by guarantee and not having a share capital, it is a registered charity and is governed by a voluntary board.

### **The Board of Directors**

The following were members of the Board and its sub-groups during the year.

John Durcan (Chair)	(Operations sub-group)
Morina O'Neill (Deputy Chair)	(Operations sub-group)
Ciarán Burns (Treasurer & Risk Officer)	(Operations sub-group)
Michael Hanly (Company secretary)	(Operations sub-group)
Marie Therese Fanning (Staff Liaison Officer)	
Lucky Khambule (South Africa)	
Kate O'Donnell	
Katie Dempsey (appointed 6/2/20)	
Eoghan Rice (appointed 19/11/20)	
Mary Purcell (resigned 28/5/20)	
Ellen Regan (resigned 28/5/20)	

**Company secretary:** Mark Cumming (resigned 25/6/20). Michael Hanly (appointed 25/6/20)

**Head of Comhlámh:** Mark Cumming.

**Registered office:** 12 Parliament Street, Dublin 2.

**Auditors:** Crowe Ireland, Chartered Accountants & Statutory Audit Firm, Marine House, Clanwilliam Place, Dublin 2.

**Bankers:** Permanent TSB, 70 Grafton Street, Dublin 2.

**Solicitors:** Partners at Law, 8 Adelaide Street, Dun Laoghaire, Co. Dublin.

**Revenue charity number** - CHY7680

**Charities regulatory authority number** - 20017514

**Companies registration office number** - 83283

## **Directors' Report**

The directors are pleased to present their report and the audited financial statements of Comhlámh - Development Workers and Volunteers in Global Solidarity Company Limited by Guarantee ("Comhlámh") for the year ended 31<sup>st</sup> December 2020. The directors wish to acknowledge the support and partnership with Irish Aid, who are our principal donor and with whom we are working to deliver the Volunteering Initiative. We also acknowledge our other donors, the European Commission (Léargas and the EACEA), Concern Worldwide, the Wheel and our Solidarity Partners and individual donors. We also take this opportunity to salute the members of the Association for all their initiative, creativity and hard work in working for our shared objectives.

2020 was the fourth year of our five-year strategic plan, 'Mobilising for a socially just, equitable and sustainable world (2017-2021)'. Our annual activities are divided according to six key objectives, in keeping with the focus of this plan. No revisions or adaptations took place to the strategic plan, despite programming adaptations in 2020 due to Covid. Work was undertaken on a new Theory of Change as a precursor to the development of a new strategic plan which is outlined in the 'Future Plans' section of this report.

This year met with significant challenges in terms of the outbreak of the global pandemic. The onset of Covid-19 and the ensuing travel restrictions and cancellations of all international volunteering placements impacted across the strands of our work but primarily on the level of outreach to potential volunteers, our planned training programme and support work with the Code Network. However, we worked to quickly absorb the shock and to recognise the implications of the unfolding pandemic, and to adapt our planned programme to best fit the emerging needs of volunteer sending agencies and to effectively engage with volunteers and others interested in volunteering and global development issues through virtual means. To this end, we benefited from the fact that we had previously ran online events and workshops and had developed a number of online resources. We dedicated time and resources to build on this knowledge which sustained our work with target groups and organisations to a considerable level, given the context of Covid-19.

Through our outreach, before and post Covid-19 lockdowns, we reached 1,470 people on issues of responsible volunteering and global justice; we retained our top ten ranking for google searches of 'volunteering overseas' and increased our subscriptions to Comhlámh's Youtube channel by 400%. With the online hosting of our 6 #FirstWeds debates it enabled the participation of panellists from the Global South, which is a real positive in the move to online working. The Global Thread, our documentary series on active citizenship and the SDGs, tapped into Near FM's daily listenership of approximately 12,000 whilst our social media footprint continues to grow, with Comhlámh's main social media presence on Facebook up 9.6% and Twitter up 8.7%. We published 41 articles on our website, including resources and information on volunteering, development themes and care reform within the context of Covid-19; produced a series of blogs focusing on the stories of 5 international volunteers and how their engagement was initiated and sustained and disseminated 8 Comhlámh e-newsletters reaching over 4,000 per issue with news and articles on global justice issues. The engagement of an external consultant and a number of internal sessions with Comhlámh staff and members to consider both the functionality and coherence of the website has resulted in themed pillar pages which provide an accessible mapping out of information relevant to responsible volunteering, from pre-decision stage to post return; further bedding-in the interconnections between volunteering and development education; whilst also working to foreground our blogs, articles and podcasts.

In collaboration with UCDVO, we developed a significantly innovative and successful online global citizenship education programme, which saw a high level of uptake of 75 volunteers (originally recruited to travel to international placements); and considerable gain in knowledge of global issues and capacity for global citizenship with 89% reporting increased knowledge of development and local and global issues; and 96% reporting a strengthened understanding and increased competence as global citizens. Our two dedicated Global Citizenship Courses, Be the Change and Skills in Development Education, engaged over 40 participants in developing communities of reflection and learning on global development and social justice issues, and employing a range

of methodologies including theatre, storytelling, movement, play and debate and nurturing skills of active listening, empathy and curiosity. We celebrated the going live of our new E-TICK online course in ethical communication and its nomination for a GENE award which recognises good practice and quality global education initiatives in Europe. We also saw the successful completion of our Erasmus+ IC4LoP project, highlights of which included the development of a training manual to resource facilitators working with young migrants and returned volunteers and the delivery of a three-day pan-European training with 30 participants.

Our publication of a number of articles on international volunteering and the ethical considerations and responsibilities presented by Covid-19 aided the Code Network in its decision making and communication with stakeholders on the cancelling of placements. We continued to work to respond appropriately to the evolving organisational needs of VSAs, providing key targeted workshops on fundraising, resilience, and online volunteering and disseminating resources through a newly established Code Network Slack Channel. Our response was informed through discussions at 5 dedicated Code Network Covid-19 meetings which enabled us to both provide a forum for information sharing and peer support, and to keep a finger on the pulse of what the sector most needed as the pandemic unfolded. Our Code Network Steering Committee and Working Groups also guided our response and helped to gear the sector back up to face the much-changed landscape to meet some of the myriad challenges, and also opportunities, presented by Covid-19. These included the increased attraction to online volunteering and the ending, for now, of orphanage volunteering which has provided a space for further reflection, awareness raising and advocacy to prevent a return to this harmful volunteering model. Our auditing processes were impacted by the reduction in Irish Aid funding, requiring a significant reallocation of staff resources to provide feedback on self-audits and to establish a panel to further assess and award relevant compliance standards to due VSAs. The majority of VSAs are now assessed as being at the advanced level of compliance in the Code of Good Practice.

2020 saw a rise in the delivery of personal debriefings from last year, with a total of 21 provided including 14 online debriefings. Staff received professional support to help transition the debriefing process online and to ensure boundaries and confidentiality were upheld. Our work in psycho-social support provision was further enhanced through our Erasmus+ project, Working for a Better World, which aims to develop context-specific and peer-led resources to support self and collective care for volunteers and staff working on migration issues. These resources include a training manual for practitioners and learning journal as a reflection tool which will also be relevant tools for all cohorts of volunteers.

A core focus of our work in 2020 was to contribute to, and support consultations for, Irish Aid's review of the Volunteering Initiative. The Code Network and Supporter Network were both heavily involved in the discussions and we further drew on these forums to aid Comhlámh in the development of its Theory of Change. Common to both was the theme of reciprocity and the centrality of development education. We also contributed to the draft of the national volunteering strategy and particularly welcomed the inclusion of international volunteering as a strategic objective and the commitment to update DFA travel advice to those volunteering. We continued to advocate on the issue of Garda vetting, including collaborating with Dóchas in further highlighting the safeguarding issue to the DFA; and supported and disseminated recommendations for prioritising care reform in the new EU strategy on the Rights of the Child. Our work and support for Forum continues, and as part of this we contributed to discussions and showcased our resources at the online 2020 global conference of the Forum network.

In this section of the report, we highlight some of our main achievements from 2020, according to our six strategic objectives.

#### **STRATEGIC OBJECTIVE 1: - INFORM**

*We will work to promote international volunteering that strengthens the public's ownership of the development agenda and build awareness of the necessity of tackling poverty and exclusion in all their forms.*

Initial planning for 2020 was predicated on continuing to build on our strategy of proving targeted face to face outreach, disseminating key information on responsible international volunteering through our online material and print publications; and utilising our established networks to amplify our messaging. The onset of Covid-19 in March, significantly impacted our outreach work. The Covid-19 pandemic changed the context for international volunteering with travel restrictions and public health concerns leading to the cancellation of all volunteering assignments from the pandemic's onset. Arising from the complete change of context and the resulting restrictions on holding events there was a significant drop off in public outreach events and requests for information from the public on international volunteering. In coping with the changed reality, we were able to benefit from the work undertaken prior to 2020 where we had been developing our capacity to develop and deliver programming online. This bore significant fruits in 2020 as we held significant numbers of outreach events online over the year. Through our outreach at volunteer fairs, information events, seminars and telephone and email enquiries we reached an estimated 1,470 people across 5 in-person events before Covid-19 lockdown and 16 subsequent online events.

The Code Supporter Network continues to provide a crucial hub for engagement with key organisations across key health and education unions and agencies, university and youth bodies, promoting the Code and its good practice standards amongst its members, employees and students. Work to connect new organisations into the network was side-lined over the year given the Covid-19 context.

We have continued to work to improve the useability and the value of our website content over the course of 2020. The introduction of themed pillar pages and adjustments to the website structure means that people interested in getting involved with development issues can more easily access information on the life-cycle of responsible volunteering from pre-decision stage to the post return stages of becoming active on justice issues in Ireland. We improved signposting and the structure of our online courses, supporting learning opportunities with relevant and updated resources relevant to assist potential volunteers better consider issues of development and responsible volunteering. Traffic quantity to our website has reflected the reality of changes in international volunteering across 2020. On previous trends we had expected traffic of approximately 55,000 page views. However, traffic to the site dropped to 45,000 page views. We did however retain our place in the top ten ranking for google searches of 'volunteering overseas'.

2020 saw us add livestream events to respond to the fact we could not hold public events. These sat alongside audio work with the production of a radio documentary series. These have proved successful in reaching further and more diverse audiences, and to engage and deepen thinking on development issues, and to build a growing bank of multimedia resources. Our social media footprint continues to grow including both the Comhlámh and #VolOps Facebook and Twitter platforms.

## **STRATEGIC OBJECTIVE 2 - EDUCATE**

*We will provide training and education that support good practice in international development work and volunteering.*

Covid-19 impacted on our training and education programme as the majority of VSAs did not send volunteers on international placements; and a limited few were able to engage volunteers in virtual volunteering programmes. A key focus of our 2020 delivery was through our ongoing partnership with University College Dublin Volunteers Overseas (UCDVO) and in redesigning our workshops for online format. 2019 had seen the introduction of our new learning framework which supports participants in making complex global connections and developing critical understanding of poverty and inequality and developing intercultural awareness, whilst also working to nurture self-care and self-awareness to support resilience. 2020 saw the translation of this learning framework to online delivery and the development of creative methodologies to sustain engagement. Considerable time for planning and resources were required to ensure the same quality standard and to work to maintain participation, we worked closely with UCDVO to achieve this. This collaboration resulted in a

successful online global citizenship education programme, with a high level of uptake from volunteers (originally recruited to travel on international placements); and considerable gain in knowledge of global issues and capacity for global citizenship with 89% reporting increased knowledge of development and local and global issues; and 96% reporting a strengthened understanding and capacity to act as a global citizen.

*"I found some of the readings and discussions quite challenging as I realised that I have not been a very proactive global citizen thus far. The series has shown me that I need to learn more about my role as a global citizen and in turn do more. I was quite surprised by some of the ethical volunteering discussions as there were many issues that I had not thought of. It was probably one of my favourite discussions! I really appreciated the way in which the questions, activities and readings forced me to slow down and think more deeply."* (UCDVO Summer Series Participant)

Apart from a one-day workshop with Soley Haiti, other pre-departure trainings and debriefings planned to be delivered for VSAs did not go ahead because of Covid-19. However, our Training and Education Officer maintained connection with the Code Network and facilitated learning both through E-TICK, our online course on ethical communication, which was promoted for both pre-and post-placement and through our dedicated Skills in Development Education Autumn Series. We also continued to promote our other online resources on global justice and development issues, 'Where Do I Start' and 'What Next'. Online self-guided learning resources hold great potential to further our education work and to promote responsible volunteering and engagement on global issues to a wider audience so that key messaging and critical learning can be accessed by potential/post return volunteers regardless of their geographical location or time constraints and providing opportunities to increase diversity within our communities of work. We plan to explore twinning the online resource with facilitated online meet-ups in 2021 to connect participants into a loose collective and to further reflection and learning.

The continued focus of our learning framework is to enable participants to reflect on their place in the world, the responsibilities involved in volunteering and how they are going to approach this – to encourage self-awareness and explore motivations and responsibilities involved in international volunteering; to engender curiosity and knowledge around social justice and development issues and the complex realities of the world we live in. Our capacity to deliver and expand our development education programme has been supported by participation of our Training and Education Officer in trainings funded by Bridge 47.

### **STRATEGIC OBJECTIVE 3: SUPPORT**

*We will lead the ongoing development and implementation of good practice standards for Volunteer Sending Agencies (VSAs), to ensure responsible, responsive volunteering at all stages of the volunteer continuum.*

Covid-19 significantly impacted on the Code network as the majority of VSAs were forced to cancel volunteer placements planned for 2020 and to realign their engagement with recruited volunteers, donors and their local partners following the initial global outbreak and as the pandemic took hold. We strove to respond effectively to the emerging needs of the Code Network, organising a series of Covid-19 Code Network meetings and revising the planned training and support programme in order to best suit evolving needs particularly in terms of fundraising strategies and individual and organisational resilience.

In the second part of the year, we shifted to focus on supporting VSAs to explore possibilities of online volunteering by facilitating attendance at external workshops, disseminating resources and organising a Code network swap-shop to enable the sharing of existing expertise. We also built on the work of 2019 to further support VSAs integrate development education into their volunteer programmes with the running of a dedicated three session autumn evening series on development education.

2020 saw the first auditing under the new Code, and despite significant resource challenges due to the reduction in Irish Aid funding, we managed to provide feedback to all 23 audits submitted. We also convened an internal recognition process to assess the 9 VSAs due their 3 yearly external audits to ascertain their new compliance.

Furthermore, we introduced a new streamlined scoring system which will enable greater transparency and the setting of a baseline to identify collective areas for greater improvement of practice and policy which will inform our future training and support interventions.

An overview of the Code levels of compliances at the end of 2020 shows that the majority of VSAs are now deemed to be at advanced level, despite the challenges presented to the VSAs in transitioning and adhering to a new values-based Code that required substantial changes to their practices and under new reporting requirements. The table below reflects the significant progression from the last audits that were carried out in 2018.

Compliance Levels	2019 Listing: 43 Code VSAs	2020 Listing: 37 Code VSAs
Advanced	16 - 37%	19 - 51%
Intermediate	3 - 7%	4 - 11%
Initial	24 - 56%	14 - 38%

The Orphanage and Safeguarding Working Groups remained very active through the year, despite additional workloads and pressures and often reduced working hours for many of the VSAs representatives. Key priority themes discussed and addressed included the need for increased recruitment screening processes in the absence of Garda vetting for international volunteers and specific safeguarding risks presented by virtual volunteering; and the risks of increased institutionalisation and return to orphanage volunteering post Covid-19.

VSA representatives also participated in Irish Aid's review of the Volunteering Initiative through individual interviews and workshops organised by the review consultants. VSAs participated in further Comhlámh facilitated workshops, including on the future of the international volunteering sector and to aid Comhlámh in the development of its new 3-year plan. Central to these discussions was the call for development education to be the fundamental framework for volunteering programmes, together with the need to shift to reciprocal volunteer partnerships between the Global South and North and for programmes to become more socially inclusive.

This re-envisioning of the future of the sector and how it can more effectively and meaningfully address global injustices and inequalities; together with the sector's response to Covid-19 reflects the sectors commitment and level of resilience and the strength and value of the Code network in the face of the specific challenges presented by the pandemic. With the support of the Code VSAs, we secured match-funding from the Wheel under its Training Links Programme, for a training plan targeted to support the international volunteering sector to adapt to the changes and challenges presented by Covid-19 and the increasing online environment for its work. The Code 2021-2022 training plan aims to support VSAs to adapt their funding models, increase self-care and resilience, integrate development education across the strands of their work and develop a more social inclusive international volunteering sector.

#### **STRATEGIC OBJECTIVE 4: NURTURE**

*We will provide a supportive environment for those we work with to help sustain them in their work.*

We continue to support development workers and volunteers through a twin-track approach of providing individual information, welfare and pension schemes services, personal debriefings and referrals and providing

mentoring supports for volunteer sending agencies to enable a supportive, reflective and engaging organisational environment. Comhlámh administers the Volunteer Development Worker Scheme (VDW) and the Public Service Pension Scheme (PSPS) on behalf of the Department of Social protection, Department of Public Expenditure and Reform and Irish Aid. A major review of our GDPR obligations was undertaken with a dossier of issues for clarification shared with Irish Aid to resolve various questions in our role in holding data on these schemes.

We have also furthered our work on our Erasmus+ project 'Working for a Better World' (W4BW) which aims to resource integrative peer education approaches to psychosocial support for volunteers and staff working for the reception and integration of migrants. W4BW has enabled us to build our knowledge and capacity to extend our supports to this specific target group of staff and volunteers but also to other volunteer cohorts as the understanding of developing peer support structures and resources will be applicable to the wider international volunteering and development sectors. Peer support has been adopted into a wide range of settings as an approach to provide appropriate and sustainable psychosocial supports to people who may be experiencing distress or stress because of their experiences. Our individual and group debriefings and our trainings with VSAs and the development sector to build their capacity to deliver debriefing, is based on the methodology developed by Debbie Hawker and utilises the Debriefing Toolkit for Humanitarian Workers | CHS Alliance. The fundamental approach underpinning both debriefing and peer support work is for facilitators (with a lived experience of similar situations as participants) to provide a safe space for reflection, self-awareness and identification of coping strategies and supports. They are not therapeutic interventions but facilitated learning processes which enables people to build self and collective care practices. In this particular context peer supports and debriefings are instrumental in ensuring duty of care to volunteers, to support their transition home and to sustain their engagement on global issues.

In 2020, we delivered 21 personal debriefings (up from 12 last year). The breakdown of those debriefed includes 3 longer-term returnees going back to the 1980's, 5 from UNV, Dóchas staff and the Rapid Response Corps, 4 longer-term volunteers evacuated home as a result of Covid-19, 8 returnees who had not been with Code of Good Practice Agencies (mostly UK based organisations) and 1 other student who had been on a professional placement. The staff responsible received professional support on managing this process via online technologies and this proved highly successful for the 14 people who were debriefed in this manner.

We have built a strong professional relationship with the Clanwilliam Institute over the years and our referral service is highly valued as an additional support we can offer when needed. 3 people were referred for further counselling to the Clanwilliam Institute with whom we have an MoU for them to provide reduced rate services. With the onset of Covid-19 there were no requests for support on group debriefings for various VSAs or Dóchas agencies. After due consideration of the possibility of hosting the Coming Home Weekend online, it was decided that the format of a residential weekend could not be achieved in an online format. As a result, extra efforts were made to ensure that all who approached us around issues of coming home were encouraged to undertake a one-to-one debriefing.

Our W4BW project aims to develop a range of integrative, trauma-informed and context-specific resources to support self and collective care including a training manual for practitioners and learning journal as a reflection tool, alongside transnational and national trainings to build the capacity of peer educators. With our consortium partners from Italy (CESIE) Greece (Action Aid Hellas) and Spain (Ulex) we have firstly completed research into the challenges and needs of volunteers and professionals working on migration issues and to identify the gaps in psychosocial supports available. The research included desk research, focus groups and semi-structured interviews, an online survey and qualitative data collation and in Ireland included engagement with representatives from organisations such as MSF, Amnesty International, Save the Children, Spirasi, RAMSI, Open Arms and CrossCare.

A key finding of the focus groups and semi-structured interviews in Ireland detailed the isolation and alienation experienced by many of responders.

*"The experience of that isolation was described as both painful and, at times, as alienating, as participants attempted to re-join family, friends and spheres of social engagement that had become places in which they felt*

*some remove- that the injustice or traumatic loss they had witnessed wasn't, at times, fully understood. Participants emphasised the importance of the peer to peer, again, in navigating transitions 'home'". (National Report Ireland Research and Good Practice Guide for providing effective psychosocial support to practitioners working with migrants in the EU)*

The research will inform the development of the further intellectual outputs (resilience informed training manual and learning journal) with pan European capacity building workshops planned for 2021/2022.

As part of this project we have participated in trainings with Leargas, presented at a migration-related seminar (hosted by Maynooth University and the University of Salamanca) and at a session for NOHA and the UCD Centre for Humanitarian Action. We also attended a number of project-relevant workshops and meetings with other organisations and educators (through the WorldWide Global Schools network) in Ireland and undocumented networks from the US. Discernible outcomes of the project overall include increased recognition of the need for more integrative psycho-social supports. Through our engagement with volunteers, NGOs and CSOs we have identified increased discussions between staff and volunteers and management structures and observed a gradual shift amongst a diverse range of relevant NGOs in fore-fronting the language of psycho-social supports. Though some of this has been prompted by Covid 19, there has been increased focus in the outward-facing communications of some CSOs and NGOs on the impacts of traumatic witness and chronic stress, and organisational strategies for mitigation.

#### **STRATEGIC OBJECTIVE 5: INNOVATE**

*We will contribute to and lead the development of research, policy and practice on volunteering for international development, which will inform our advocacy work.*

During 2020, our policy and research work involved both national and international collaborations. One of the major focusses this year was on engaging with the Irish Aid review of the Volunteering Initiative, which was Irish Aid's framework for support to International Volunteering that dated from 2013. In partnership with Irish-based organisations across the international volunteering sector, including the Volunteer Sending Agencies in the Code of Good Practice and agencies in the Code Supporter Network, we contributed significantly to the work of the review. While the report will not be available till 2021, we understand from Irish Aid that the consultants have mapped out an ambitious agenda for International Volunteering, with issues of global citizenship, inclusion and reciprocity being central themes in the report of the consultants. These are themes that we have identified for a number of years that are central to the transitions that are taking place in international volunteering and that Ireland has to engage with to support a sector that can be at the forefront of good practice.

We advocated on the issue of Garda vetting for the sector as a result of the National Vetting Bureau's decision that current legislation does not apply to those volunteering outside the jurisdiction. With the pro-bono support of Arthur Cox, mediated by the Public Interest Law Alliance, legal opinion was sought on this matter and options for how to progress this matter were considered. We have collaborated with Dochas and jointly have sought commitment from Irish Aid to pursue these issues with the department of Justice. We hope these issues will be resolved later in 2021 when some international volunteering is likely to re-commence.

We have continued our active participation in the Forum network of international volunteering organisations, been active on its board, and leading the Standards Working Group which has been piloting the Global Standard

on Volunteering over the year. We continue to host the global secretariat of Forum in our office, building greater collaborations and engagement with the network.

2020 saw the publication of the National Volunteering Strategy by the Department of Rural and Community Development, which we had contributed to in the prior two years. We were pleased to see the inclusion of: international volunteering as one of the strategic objectives in the strategy, commitments that Ireland be viewed as an example of international best practice, issues of interdependence would be highlighted in public outreach on volunteering, the Department of Foreign Affairs travel advice would be updated on international volunteering and collaborations be established between Volunteer Ireland and Comhlámh to capture international volunteering opportunities on the national volunteering database.

We continued our participation in the ReThink Orphanages European Hub. The number of meetings decreased in 2020 as network members focused on service and policy responses to the risks of increased institutionalisation and the specific health risks to children currently living in institutional care, as a result of Covid-19. We supported and disseminated Hope for Homes & Lumos recommendations for prioritising care reform in the new EU strategy on the Rights of the Child as part of this work and engaged in discussions on strategies to prevent a return to orphanage volunteering when travel restrictions are lifted.

#### **STRATEGIC OBJECTIVE 6: - ACTIVATE**

*We will provide a dynamic space for our membership to take action for change on a range of global justice issues.*

Comhlámh's constitution provides for the operation of thematic or regional member groups, active on a range of global justice themes. These member-led groups represent one of the unique characteristics of Comhlámh. By creating spaces for member-led work, new ideas, themes and innovations are brought forward by the people of the international development sector that we represent. Groups emerge from within the interests of members, and are accountable to the board of Comhlámh. The groups are open for all members to join and are based on non-hierarchical methods of self-organising.

The staff provide support and guidance to nurture their emergence and ongoing work while supporting synergies across their work and ensuring overall coherence with the values of Comhlámh. The groups meet monthly to transact their formal business and maintain direction and oversight of their work which is actively pursued in various working committees between the formal meetings. Most groups hold an annual think-in where time is taken to look back on their work and plan for priorities for the coming year. A number of the groups have developed complementary social media channels, including Twitter, Facebook and Instagram accounts that help to promote the issues they are working on and build a wider following of supporters.

One of the longest running groups, the Trade Justice group continued to meet, lobby, and campaign for fairness in international trading relations that support sustainable models of development, promote human rights and protect the environment. The group's advocacy work included support to the Occupied Territories Bill and also opposition to the rushing through of a vote on CETA. The group has undertaken research into collaborating with the European Clean Clothes Campaign and resuming work on the rights of workers in the global garment industry.

Arising from the work on the Occupied Territories Bill, a new group has emerged from the membership that is focussed on solidarity with the Palestinian people. Members of the group include those who have worked in the region as international volunteers and those who took part in the running of Comhlámh night-classes on the Palestine-Israeli conflict a number of years ago. The group led a discussion across the membership of Comhlámh on the issue of Boycott, Divestment and Sanctions of the state of Israel arising from which Comhlámh decided to join the global BDS movement. The group organised a public discussion on 'Why BDS?', at which Richard Falk, the former UN Special Rapporteur for Occupied Palestine spoke.

The Ireland Says Welcome group continued to ally itself with other groups in Ireland that are interested in migrant issues and in particular focused their energy on raising awareness of the stark realities of the Direct Provision system in Ireland. The group completed a submission to the Department of Children, Equality, Disability, Integration and Youth regarding the Statement of Strategy 2021 – 2023, with a focus on Direct Provision and the recommendations in the Catherine Day advisory report. The group hosted a successful online Culture Night, links were made with the diaspora community for a night of story-telling.

The Access to Medicine group continued to campaign for better access to medicines and transparency in the pharmaceutical industry. This is an issue that resonates in Ireland as it does in the Global South. The annual AMI conference was held as an online conference and given the context, focused on Covid. Over 400 people attended. Guest speakers included Emily O'Reilly, the EU Ombudsman and Prof Sam McConkey of the RCSI amongst a panel of Irish and international speakers. The group launched their policy brief on support for the WHO's Covid 19 Technology Access Pool for the rapid and equitable distribution of Covid vaccine technology. The group has built a substantial reputation as the go-to place for a critical civil society perspective of what is going on in pharma and with the global roll-out of covid 19 vaccines.

The Dympna Meaney Women's Leadership Fund provides bursaries supporting the training and development of women's leadership in tackling gender-based violence at a political level and also in support of developing psychosocial skills to support survivors of such violence. Dympna was a renowned activist and pioneer in development education in Ireland in the 1980's. Due to Covid only one bursary was approved in 2020. The group have agreed an MoU with Self Help Africa Northern Ireland who will work to identify women community leaders that the fund can support.

As part of our support for supporting pathways for returned volunteers to become active in development issues when they come home, we provide a meeting space for groups active in global solidarity to meet and host a wide range of events including trainings, night courses and regular meet-up spaces to plan their activities over the year. A further aspect of our support for emergent activities of global justice and migrant groups is the provision of a postal address for their work.

### **Monitoring and Learning**

We continued to collect and analyse quantitative and qualitative data in order to track progress against our Results Based Framework and to work to identify key outcomes. We maintain our monitoring system across our work, hold quarterly evaluations by the programme officer and manager to identify progress against the relevant set indicators and carry out annual internal reviews. We also work to identify appropriate tools for particular work strands. Our monitoring of our training processes includes internal reflective practice and feedback from external facilitators and the relevant VSA or institution, and feedback from participants through dedicated evaluation forms, check-ins and closings of courses. As mentioned above we have introduced a new scoring system for the Code of Good Practice which is much more user friendly and will enable us to analyse data to identify collective areas for greater enhancement of practice within the Code Network. Furthermore, we identified progression using outcomes of the 2018 to 2020 Code auditing processes to identify the changes in overall compliance. We were to carry out thematic analysis under key Code areas (safeguarding and debriefing) by examining the practice under these principles as reflected by Code VSAs audits. However, because of reductions in funding, we had to prioritise the auditing process in 2020 but will return to this in 2021. We also carried out an analysis of collective performance under the principles so that we can better target capacity building trainings and supports in response.

Through myriad and in-depth consultation processes we have developed a new Theory of Change which will enable us to clarify how change will occur, what success looks like and the steps and resources needed to get there. We are working to develop a complementary Monitoring Evaluation and Learning (MEL) tool to more fully capture the outcomes of our work and to track progress against Comhlámh's values and in achieving our overall

goal. This tool will assess the extent to which our values underpin and inform our work and strategies and contribute towards achieving results; and enhance accountability to all stakeholders. We plan for this MeL tool to be finalised by the end of 2021.

In October we completed our self-audit of the Irish Development Education Association (IDEA) Code of Good Practice on Development Education. The process was very fruitful, helping us to identify evolutions within our practice and areas that we want to focus on and/ or strengthen in 2021. The feedback from IDEA reflects our expertise and our continued exploration of processes and advancement of our practice.

*"Comhlámh's experience over many years working in development education comes through in the evidence provided. It is clear that this experience is something Comhlámh consistently wishes to build on – reflective questioning and a desire to push your practice forward, based on this experience comes through clearly."*

### **Future Plans**

The landscape of International Volunteering has been disrupted by the COVID-19 pandemic. However, this disruption has brought to the surface underlying questions and tensions already within the sector, providing a moment to pause, reflect, and critically examine international volunteering trends from Ireland. Ireland has always been enormously proud of its international volunteering tradition, the integrity and legacy of which has informed deep connection and solidarity with the global south. It has increased intercultural awareness and resulted in more informed and active citizens on return, when volunteers are given critical and supportive development education learning spaces throughout their engagement with volunteer programmes. A lot has changed since many of these volunteer programmes were established from the 1970s – 2000's: Ireland is a lot more diverse, short term volunteering counts for the majority of the 2000+ people who go overseas each year; the local and global have become more acutely complex and intertwined (the 'global' is now glaringly closer to home); and issues of climate change have brought uncomfortable questions about the sustainability of so much air travel. At the same time, exciting developments and innovations have emerged: south-south volunteering; online volunteering; reciprocal volunteering, all of which are making a valuable contribution towards 'transitioning' volunteering towards models that are responsive and conducive to the current context.

Comhlámh believes that this provides an opportunity to explore 'transition' within Ireland's volunteering sector: to reconsider the nature and potential for rethinking south-north partnerships between Volunteering Sending Agencies (VSAs) and host communities, an opportunity to connect more deeply with civil society, the wider public and groups active on global justice issues locally, and an opportunity to bring development education more central, especially to short-term programmes. Comhlámh will therefore explore a 'transitioning' volunteering model within three key pillars: (1) Community Solidarity, (2) Transitioning Volunteering, and (3) Public Discourse. Each pillar has a clear set of outputs against each objective all of which will see deepened connections between international volunteering, community development and development sectors, leading to increased public engagement and more meaningful links with diverse groups in Ireland.

### **Financial Review**

Comhlámh's principal funder is Irish Aid, along with the European Commission (EC), other NGOs and own resources. These own resources are generated by membership fees, our committed giving programme (Solidarity Circle), consultancies undertaken and the support of NGOs via the Solidarity Partnership programme. The total income received for 2020 amounted to €716,557, slightly higher than last year at €680,897, due to the full year impact of our collaboration with Forum.

Comhlámh has a strategic partnership with Irish Aid framed within the Irish Aid Volunteering Initiative. 2020 saw the completion of 4 years of an MoU with Irish Aid. An MoU will be agreed for 2021, following which a 3 year MoU will be agreed upon completion of the review of the Volunteering Initiative.

Two of our three EC-funded projects, part of the Erasmus+ initiative, will finish in early 2021. These multi-partner consortia provide invaluable opportunities for networking across the EU and support learning and sharing with a diverse range of civil society groups internationally and within Ireland. We continue seeking links with potential partners to develop further such projects.

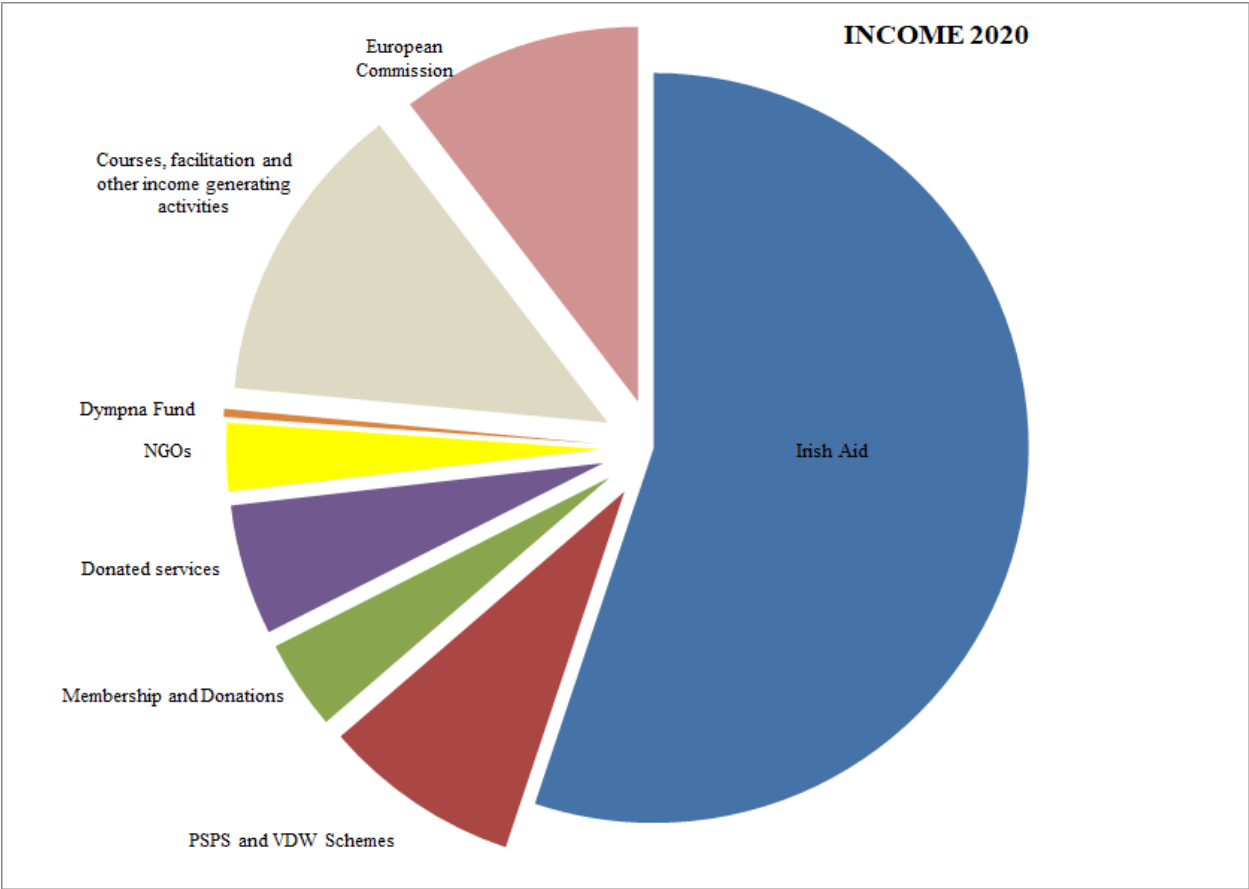
A new two-year MoU with Concern started in 2020, which supports the work on the #FirstWeds series of debates. We have also secured a Training Links programme (managed by the Wheel) running from 2020 to 2022. These funds support the training and development of Volunteer Sending Agency staff. We also received limited funding through a partnership with NEAR FM to produce radio documentaries.

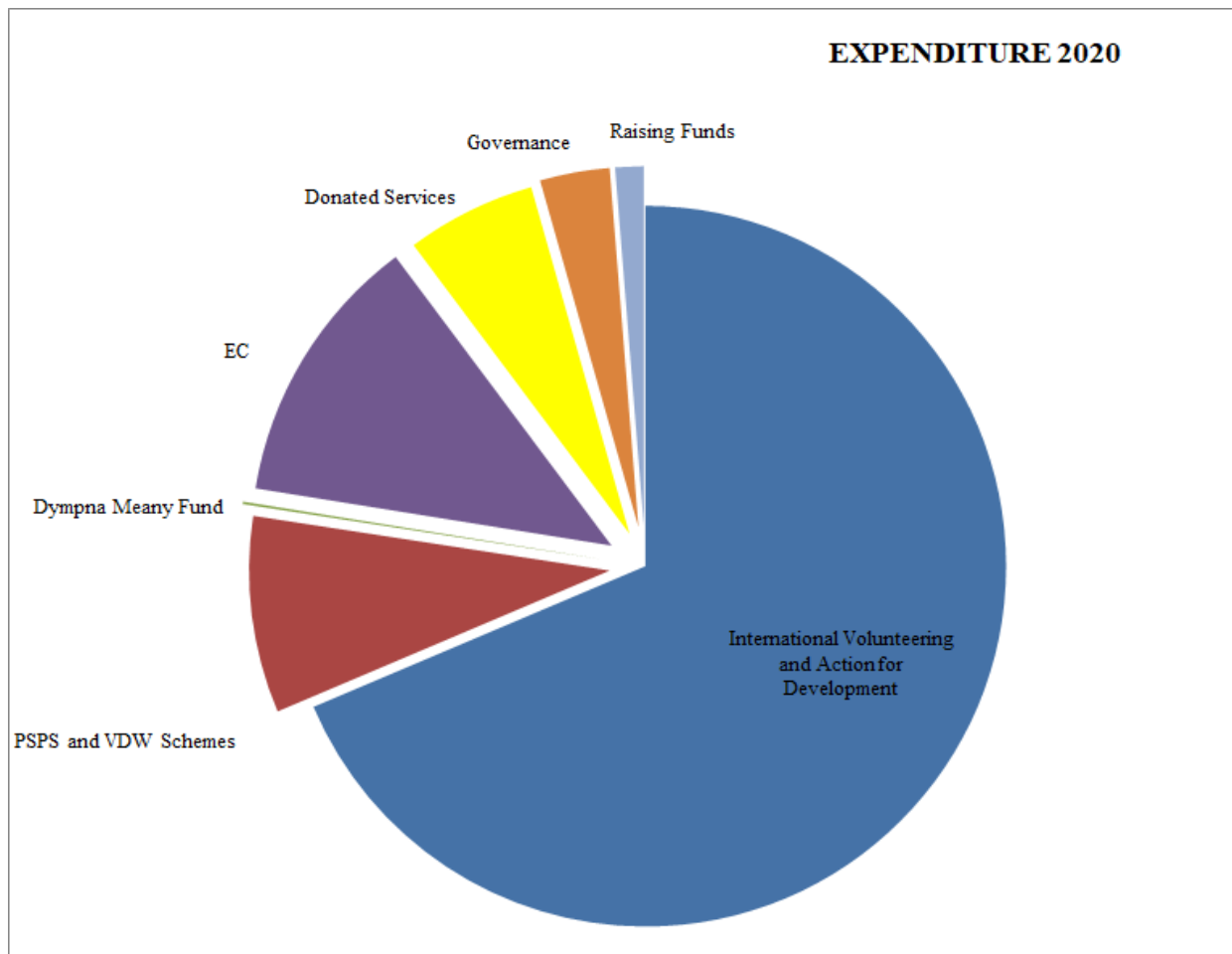
Comhlámh has an MoU with the Forum network to host its Executive Director which should remain for the tenure of the person in the role.

Our turnover includes €61,198 (€61,491 in 2019) in payments from Irish Aid for onward transmission to various government departments to cover the costs for the Public Service Pension Scheme for volunteers who took approved career breaks from the public service, and the Volunteer Development Worker scheme that protects the pension and social security entitlements of those volunteering.

The fundraising group continues to work on developing our fundraising strategies. An appeal in 2020 for support saw a 32% increase in our Solidarity Circle contributions.

Despite the challenges caused by the pandemic we were largely able to maintain our income levels, this alongside the final payments associated with EC projects have increased our unrestricted reserves by €14,379.





### Reserves Policy

Reserves are necessary to ensure that Comhlámh's core activities can continue during a period of unforeseen difficulty. They are intended to cover for periods of adjustment to late or reduced payments from existing funding sources. The holding of reserves is intended to facilitate the continued implementation of our strategic objectives and to provide the Association with time to secure alternative funding, adjust our planned level of output or in extreme circumstances to facilitate an orderly wind up of services and the Association.

The use of funds held as reserves must be pre-approved by the Board. While the use of reserves is at the discretion of the Board, the use of funds must be in furtherance of Comhlámh's objectives.

The calculation of the required level of reserves is an integral part of the association's planning, budget and forecast cycle. It takes into account risks associated with each stream of income, planned activity level, and organisational commitments. As a rule, Comhlámh reserves should be no more than 12 months' running costs. As a target, Comhlámh aims to hold reserves that should fund core costs for a minimum period of six months. At the end of 2020, we calculated the level of reserves as equivalent to 5.5 months of core costs for 2021. As described above in the Financial Review we will be reviewing our current fundraising assets and revamping these to grow our unrestricted income to support member group activities.

## **Structure, governance and management**

### **Board of Directors**

Comhlámh is governed by a Board of Directors that provides leadership, strategic direction, and oversight of the Association. The board is the primary decision-making body for Comhlámh and is elected by members at the Annual General Meetings (AGMs). The maximum tenure is five years, with the first mandate being for two years with a requirement that the director is put up for election for subsequent one-year terms. Each year, an audit takes place to examine who is due to retire or is seeking a renewal of their mandate. Consideration is given to maintaining a comprehensive skills mix, ensuring we have the range of knowledge and experience needed to guide and oversee the governance of the Association. Candidates to fill the vacancies to the board are sought from within the membership and outside in the wider constituency of those active in global development work. Where necessary, we engage with Boardmatch to identify suitable skilled persons we cannot find. The board has the option to co-opt directors between AGMs, but such persons must stand for election at the next AGM. The officers - including the Chairperson, Company secretary, Vice-chair, Treasurer & Risk Officer and Staff Liaison Officer - are elected annually by the board, after the AGM.

The role and responsibilities of all directors, including officers, are set out in Comhlámh's Governance Manual. New board members receive a detailed information pack, including the Governance Manual and Conflict of Interest Policy, as part of a dedicated induction session prior to their first board meeting. The induction is carried out by the Chairperson and the Head of Comhlámh. Training is provided from external providers as required to support them in their duties as company directors and charity trustees.

The Board is responsible for making strategic decisions on the activity plans, budgets and policies and for defining the strategic direction of Comhlámh's programmes. It is accountable to the membership. On a daily basis, the Association is managed by the Head of Comhlámh. The Board met five times in 2020, ensuring that the Association is performing and delivering against annual work plans and the wider strategic plan, adhering to financial procedures, remaining solvent while expending the budget according to the annual plan, reviewing the outcomes of the statutory audit, and complying with all legal requirements.

The Head of Comhlámh is supervised by the Chairperson of the Board: the chair also conducts an annual performance appraisal with the Head and reports back to the Board on the results of this exercise. In-camera sessions are held at the end of each board meeting, allowing the board to discuss issues they may have without the presence of the Head of Comhlámh.

In 2020 the board was active in reviewing and updating policy and procedures as part of continued work to reach for the highest standards of governance and accountability. These included:

- Establishment of a policy working group – this project group was tasked to review the governance handbook, and the CRA Governance Compliance Code. The group reviewed the CRA Governance Compliance Code and identified all the actions we take to meet these standards and the evidence to match these. This was updated and improved upon following review by the board mid-year and a review undertaken by an external solicitor with experience of NGO governance; it will be approved by the board in its first meeting of 2021. The working group also undertook a review of the board's governance handbook, with a view to building a new governance handbook that is built around the 6 principles of the CRA Code. This alignment with the CRA principles will help to ensure that our governance is aligned with the work we will need be doing in reviewing the CRA Code. This work will facilitate the streamlining of over 50 policy and practice documents across all areas of governance into 4 streamlined manuals.
- Completion of various policy processes - The board project group on safeguarding completed its work on child safeguarding and the board approved this policy; the board also renewed the Fraud statement,

re-signed at the first board meeting after each AGM; the Operations Sub-Committee finalised the pay policy and updated the risk register with the inclusion of a focus on Covid-19, both of which were brought to the board for discussion and approval.

GDPR and IT - We continued to work with external consultants to adapt our CRM system and ensure our data and processes around these are secure and in compliance with GDPR. A major area of focus in the year was examining the data we hold on Public Service Pension Scheme and the Volunteer Development Worker files that we process on behalf of the Department of Social Protection and Irish Aid.

The Board undertakes a review of their own collective and individual performance as directors each year. Individual and collective data is gathered and shared in a report for discussion at the last board meeting before the AGM, so that decisions can be taken prior to any changes in the board's composition. The annual review identified increased confidence of individual members to contribute to the working of the board and better functioning of the Operations Sub Committee and the project working groups. The process also identified the need for away-days with involvement of the management and staff to have time to consider wider strategic questions, to this end the September board meeting was given over to a session with staff and board to reflect on the direction of our new Theory of Change.

The profile of the Board includes a wide range of backgrounds and expertise necessary for the governance and strategic leadership of the association. Skills of Board members include, human resources, financial, fundraising, NGO management, communications, research, policy and advocacy work and development education. All Board members have experience of living and working in international development / humanitarian contexts.

In 2020, the board sought to identify new members with a communications background and from the global diaspora. A person with communications background was identified and he joined the board at the start of 2021, while the person from the global diaspora is due to join in 2021.

Board Member	Board attendance	Sub-group attendance	Skills area
Ellen Regan	2/2		Educationalist, researcher
Mary Purcell	2/2		NGO management, strategic planning
Michael Hanly	5/5	Ops group – 1/1	NGO management, donor funding
Lucky Khambule	5/5		Asylum rights, finance and customer services
Ciarán Burns	5/5	Ops group – 6/7	Accountant, financial management & risk analysis
Morina O'Neill	4/5	Ops group – 6/7	Policy, research, development education
Marie-Therese Fanning	4/5		Human resource management
John Durcan	5/5	Ops group - 7/7	Data scientist, data protection
Kate O'Donnell	4/5		Public administration
Katie Dempsey	5/5		Fundraising, research
Eoghan Rice	0/0		Communications

There is one formal sub-group of the Board, the Operations group. The Operations group is made up of the Chair, Vice-chair and Treasurer. It was decided that the Company secretary should be included in this group which took place before the last Ops meeting of the year. It met 7 times in 2020 and it covers risk management, health and safety, human resources, legal and finance issues. The Operations group provides advice and guidance on issues in between Board meetings, it is also at times mandated by the board to make decisions prior to next Board meetings if these are required urgently. Issues, decisions or recommendations made by the Operations group are reported back to the Board. At each Board meeting, the decisions made by the Operations group are formalised or, if deemed necessary, reversed.

Comhlámh is committed to best practice in the communication of images and messages in all its publications as laid out in the Dochás Code of Conduct on Images and Messages. Comhlámh is also committed to good practice in Development Education and took part in the first piloting of the Irish Development Education Association Code on Development Education.

Comhlámh ensures timely and complete reporting to both the Companies Records Office (CRO) and the Charities Regulatory Authority. Comhlámh files returns three times per annum to the Lobby Register as required by the Standards in Public Office Commission.

### **Risk Management**

The directors have responsibility for, and are aware of, the risks associated with the operating activities of Comhlámh. The directors identify and review annually the financial, governance, operational, compliance and environmental risks to which Comhlámh is exposed and to assess the likelihood of such risks and possible level of impact they would have. The Board is satisfied that the systems are in place to monitor, manage and, where appropriate, mitigate Comhlámh's exposure to major risks. Risk is a standing item at each board meeting.

The risks identified by the Board are detailed in our Risk Register, and scored in relation to impact and likelihood to provide a gross score. The top 4 risks identified included the impact of the Covid crisis, downturn in donors funding, ability to retain experienced staff and inability to function due to cyber attacks. For each of these issues, mitigating controls were identified and risk owner identified. These are kept under regular scrutiny at board meetings. More generally, the board is satisfied that it has appropriate control systems in place to manage the risks of the association and to ensure compliance with laws and policies, ensure efficient and effective use of Comhlámh resources, safeguard the assets, and maintain the integrity of financial information produced.

### **Management and staff**

The executive management team, comprising the Head of Comhlámh, the Finance and Administration Manager, and the Programme Manager, oversees the implementation of programmes internally and reports to the Board.

The team is made up of 7.8 full-time equivalent salaried staff. The Head of Comhlámh has almost 30 years' experience in the international development sector with a human resources background and Masters in Development Studies. The Finance and Admin Manager has 20 years professional experience, with 14 of these with Comhlámh, she has Business degree in Accounting & Finance. The Programme Manager has 20 years' experience in local community development in Ireland with qualifications in Community Work and a Masters in Human Rights Law. The Communications Officer has 15 years professional experience with a Masters in Community education, equality and social activism. The Training and Education officer has two Masters qualifications, one in Development studies and the other in Adult Education, she has 18 years of professional experience in the international development sector. The Programme Officer working on the psycho-social programme has over 20 years' experience in refugee and conflict settings, has a Masters in Development studies and is completing a professional qualification as a psychotherapist. The Information and Support Officer has a Masters in Development Studies and has volunteered as a development worker over many years, prior to coming to Comhlámh she was a manager in the Irish Aid Volunteering Centre. The Volunteer Engagement Programme

Officer has a background in adult education with 12 years' experience and a Masters in International Development. The Volunteering Quality Programme Officer has volunteered and led volunteer teams on multiple occasions and has degree in Anthropology and Development and a Masters in Politics and Public Policy. The Finance and Admin Assistant has 16 years of work experience with a QQI Level 5 in Book Keeping, Secretarial studies and Medical Administration.

The staff team collaborate on building an overall annual work-plan and budget, with each person then producing their own individual workplan, all of which are shared with each staff member. Monthly supervision meetings are conducted with each staff member, allowing for a review of progress and guidance as needed to bring the work forward. A staff handbook is in place which covers employees' terms and conditions: this is subject to review, in agreement with staff.

### Staff through 2020

Mark Cumming	Head of Comhlámh (4.5 days)
Dervla King	Programme Manager (4 days) – career break from September
Elena Garcia	Finance and Admin Manager (4 days)
Silvana Socci	Finance and Admin Assistant (4 days)
Sive Bresnihan	Training and Education Officer (4 days)
Ruth Powell	Information and Support Officer (4 days) – resigned December
Gareth Conlon	Volunteer Engagement Officer (4 days)
Sandra Byrne	Volunteering Quality Officer (4 days) – programme manager (5 days) cover for career break
Janet Horner	Volunteering Quality Officer (3 days) – cover for career break
Caoimhe Butterly	Sustaining Civic Responses to Migration Project Officer (2.5 days)
Mark Malone	Communications Officer (4 days)
David Brabazon	Receptionist (SDVG Community Employment) (2.5 days), completed June
Alan Colfer	Receptionist (SDVG Community Employment) (2.5 days)
Hannah Raden	Student placement, Youth and Community work, Maynooth University

Through the South Dublin Voluntary Group, we retained two part-time workers to work on Reception and administrative duties as part of their Community Employment Scheme. We also worked with students on professional placement from the Department of Applied Social Studies, Maynooth University.

### **Directors' responsibilities statement**

The Directors are responsible for preparing the annual report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the company for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and promulgated by the Institute of Chartered Accountants in Ireland and with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2019).

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company for the financial year end date of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are responsible for the maintenance and integrity of the financial information included on the website.

### **Lobbying and political donations**

There were no political donations in 2020, and as a result no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, Comhlámh now records all lobbying activity and communications with Designated Public Officials (DPOs). It has made the returns and submissions required by the Act.

### **Important events since the year end**

There have been no significant events affecting the company since the year end. In light of Covid, adjustments had been made to programming in 2020, which will continue in place until such time as the roll-out of vaccines will support a return to face-to-face workshops, trainings and public outreach.

#### **Taxation status**

No charge to taxation arises as Comhlámh has been granted charitable exemption by the Revenue Commissioners.

#### **Accounting records**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at the company's premises at 12 Parliament Street, Dublin 2.

#### **Statement of relevant audit information**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

#### **Auditor**

The company's auditors, Crowe Ireland, being eligible, have expressed a willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014.

Signed on behalf of the directors

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John Durcan  
Director

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Ciarán Burns  
Director

Approved by the directors on 29 April 2021

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHLAMH DEVELOPMENT  
WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**YEAR ENDED 31 DECEMBER 2020**

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**Report on the audit of the financial statements**

**Opinion**

We have audited the financial statements of Comhlámh Development Workers and Volunteers in Global Solidarity Company Limited by Guarantee for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in accordance with Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company's affairs as at 31 December 2020 and of its net movement in funds for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

**Conclusions relating to going concern**

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

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

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHLAMH DEVELOPMENT  
WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**YEAR ENDED 31 DECEMBER 2020**

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

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

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

**Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

**Responsibilities of directors for the financial statements**

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHLAMH DEVELOPMENT  
WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**YEAR ENDED 31 DECEMBER 2020**

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In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). The description forms part of our Auditors' report.

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

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditors' 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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by: \_\_\_\_\_  
**Shaw McClung**

for and on behalf of

**Crowe Ireland**

Chartered Accountants and Statutory Audit Firm  
Marine House  
Clanwilliam Court  
Dublin 2

Date:

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND  
EXPENDITURE ACCOUNT)**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

	<u>Notes</u>	<u>Restricted funds</u> €	<u>Unrestricted funds</u> €	<u>TOTAL 2020</u> €	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>TOTAL 2019</u> €
<b>INCOME AND ENDOWMENTS FROM</b>							
Donations and legacies	3	40,390	27,789	68,179	43,822	27,338	71,160
Charitable activities	4	626,186	19,580	645,766	584,012	22,265	606,277
Other trading activities	5	-	97	97	-	446	446
Investments	6	-	18	18	-	85	85
Other (Dympna Meaney Fund)	7	2,497	-	2,497	2929	-	2,929
<b>TOTAL</b>		<b>669,073</b>	<b>47,484</b>	<b>716,557</b>	630,763	50,134	680,897
<b>EXPENDITURE ON</b>							
Raising funds	9	-	8,851	8,851	-	7,301	7,301
Charitable activities	8	660,246	24,254	684,500	614,908	61,974	676,882
Other (Dympna Meaney Fund)	9	772	-	772	9,441	-	9,411
<b>TOTAL</b>		<b>661,018</b>	<b>33,105</b>	<b>694,123</b>	624,349	69,275	693,624
<b>NET INCOME/(EXPENDITURE)</b>		<b>8,055</b>	<b>14,379</b>	<b>22,434</b>	6,414	(19,141)	(12,727)
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>8,055</b>	<b>14,379</b>	<b>22,434</b>	6,414	(19,141)	(12,727)
<b>RECONCILIATION OF FUNDS:</b>							
Total funds brought forward	17	32,280	185,496	217,776	25,866	204,637	230,503
<b>TOTAL FUNDS CARRIED FORWARD</b>	17	<b>40,335</b>	<b>199,875</b>	<b>240,210</b>	32,280	185,496	217,776

All of the activities of the company are classed as continuing.

The notes on pages 30 to 40 form part of these financial statements

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2020**

	Note	€	2020 €	€	2019 €
<b>FIXED ASSETS</b>					
Tangible assets	13		5,445		1,321
<b>CURRENT ASSETS</b>					
Debtors	14	18,093		5,908	
Cash at bank and in hand	15	<u>280,054</u>		<u>236,589</u>	
<b>TOTAL CURRENT ASSETS</b>		298,147		242,497	
<b>CREDITORS: Amounts falling due within one year</b>	16	<u>(63,382)</u>		<u>(26,042)</u>	
<b>NET CURRENT ASSETS</b>			<u>234,765</u>		<u>216,455</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			240,210		217,776
<b>CREDITORS: Amounts falling due after more than one year</b>			-		-
<b>TOTAL NET ASSETS</b>			<u>240,210</u>		<u>217,776</u>
<b>THE FUNDS OF THE CHARITY:</b>					
Restricted funds	17		40,335		32,280
Unrestricted funds	17		<u>199,875</u>		<u>185,496</u>
<b>TOTAL CHARITY FUNDS</b>			<u>240,210</u>		<u>217,776</u>

These financial statements were approved by the directors and authorised for issue on the 29 April 2021 and are signed on their behalf by:

\_\_\_\_\_  
John Durcan  
Director

\_\_\_\_\_  
Ciarán Burns  
Director

The notes on pages 30 to 40 form part of these financial statements

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF CASHFLOWS**

**AS AT 31 DECEMBER 2020**

	Note	2020 €	2019 €
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>20</b>	<u>50,407</u>	<u>56,905</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Deposit interest		18	85
Purchase of computer equipment		<u>(6,960)</u>	<u>          </u>
<b>NET CASH USED IN/FROM INVESTING ACTIVITIES</b>		<u>(6,942)</u>	<u>85</u>
 <b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>	 <b>21</b>	 <u>43,465</u>	 <u>56,990</u>
 <b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD</b>	 <b>21</b>	 <u>236,589</u>	 <u>179,599</u>
 <b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b>	 <b>21</b>	 <u>280,054</u>	 <u>236,589</u>

The notes on pages 30 to 40 form part of these financial statements

# COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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#### 1. GENERAL INFORMATION

Comhlámh is engaged in the provision of an independent voice and source of information on volunteering for development in Ireland. The company's registered office is 12 Parliament St., Dublin 2, which is also its principal place of business and its company registration number is 83283.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparation**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Charities SORP), effective 1 January 2019. The financial statements are also prepared in accordance with the Companies Act, 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies (see note 2.1).

The principal accounting policies of the charity are set out below. The policies have remained unchanged from the previous year.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and the receipt of income is probable. The following specific policies are applied to particular categories of income:

1. Income from voluntary donations is recognised when received.
2. Grants from the government and other agencies have been included as income from activities in furtherance of the charity's objects and accounted for on a receivable basis.
3. Interest income is recognised on a receivable basis.

##### **Recognition of expenditure**

Expenditure is included when incurred, and is inclusive of VAT.

Grants payable for development projects are included in the Statement of Financial Activities (SOFA) when approved by the directors and agreed with the recipient organisation. The value of such grants unpaid at the year-end is accrued.

The majority of costs are directly attributable to specific activities. Support costs are apportioned to activities in furtherance of the objects of the charity.

##### **Raising funds**

These include all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.

##### **Support costs**

Support costs represent the cost to head office of administering projects. The resources expended on charitable activities include the direct costs of the charitable activities together with those support costs (Finance and Administration cost) incurred that enable these activities to be undertaken. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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**2. ACCOUNTING POLICIES (continued)**

**Governance Cost**

These represent costs incurred running and managing the organisation, including managing and safeguarding the charity's assets, organisation administration and compliance with constitutional and statutory requirements.

**Donated services/gifts in kind**

Services donated are included in income at market value and the corresponding charge made to costs.

**Currency**

The Company's functional and presentational currency is Euros.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation of fixed assets is provided on cost in equal instalments over the estimated useful lives of the assets. The annual rates of depreciation are as follows:

Fixtures and fittings	- 20% straight line
Computer equipment	- 25% straight line

**Lease agreements**

*Operating leases*

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income and expenditure account on a straight-line basis over the period of the lease.

**Funds accounting**

Funds held by the charity are:

*Unrestricted funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the directors.

*Designated fund* – these are funds which have been set aside for particular purposes by the company itself, in furtherance of the company's charitable objects. There are currently no designated funds.

*Restricted funds* – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Reserves policy**

In order to secure the long term viability of Comhlámh and to maintain the smooth operation of the organisation, it is critical to ensure that the organisation has adequate reserves. The Board of Directors reviews the reserves policy on an annual basis.

**Investment policy**

The directors of Comhlámh are restricted from investing the funds of the charity in long-term investments as all monies held by the charity are deemed to be immediately available for charitable use.

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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**2. ACCOUNTING POLICIES (continued)**

**Pension scheme**

The charity operates a defined contribution scheme for employees. The assets of the scheme are held and managed separately from those of the charity. The annual contributions are charged to the Statement of Financial Activities (SOFA).

**Taxation**

No charge to taxation arises due to the exempt status of the Company and its subsidiary. Irrecoverable value added tax is expensed as incurred.

**Debtors**

Short term debtors are measured at transaction price, less any impairment.

**Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Creditors**

Short term creditors are measured at the transaction price.

**2.1 JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Preparation of the financial statements requires management to make significant judgements and estimates that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. There were no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**3. DONATIONS AND LEGACIES**

	<u>Notes</u>	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>TOTAL 2020</u>	<u>TOTAL 2019</u>
		€	€	€	€
Donations		-	7,916	7,916	8,568
Membership		-	7,074	7,074	6,666
Solidarity circle		-	6,713	6,713	5,073
Solidarity partnership	<b>3.1</b>	-	6,086	6,086	7,031
Donated services	<b>3.2</b>	40,390	-	40,390	43,822
		40,390	27,789	68,179	71,160

**3.1 SOLIDARITY PARTNERS**

	<b>2020</b>	<b>2019</b>
	€	€
Action Aid	200	200
Brighter Communities Worldwide	491	491
Department of International Development	300	300
EIL	75	500
Fairtrade Ireland	500	500
Friends of the Earth Ireland	-	100
Irish League of Credit Unions Foundation	250	-
Irish Rule of Law International	300	-
Nurture Africa	-	500
Plan International Ireland	120	120
Sacred Heart Missionary	1,000	1,000
SERVE	-	500
Scouting Ireland	1,500	500
Tearfund	300	300
The Umbrella Foundation	150	150
UCDVO	-	220
Viatores Christi	250	250
VSO Ireland	-	750
VLM	500	500
VSI	150	150
VMM International	-	-
	<b>6,086</b>	<b>7,031</b>

**3.2. DONATED SERVICES**

18 CMS user licences were donated by the Salesforce Foundation; the market value of the licences was €15,120 (2019: €15,120). The contribution of 2 volunteers for Comhlámh reception by City Centre Volunteers Group had a monetary value of €17,331 (2019: €23,452). Microsoft provided services to the value of €5,250 (2019: €5,250). Google provided advertisement to the value of €289 (2019: €Nil). Arthur Cox, solicitors, provided legal work on Garda vetting to the value of €2,400 (2019: €Nil).

Total donated services for the year came to €40,390 (2019: €43,822).

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**4. CHARITABLE ACTIVITIES**

	<u><b>Restricted funds</b></u>	<u><b>Unrestricted funds</b></u>	<u><b>TOTAL 2020</b></u>	<u><b>TOTAL 2019</b></u>
	€	€	€	€
Irish Aid	395,000	-	395,000	395,500
Concern	12,000	-	12,000	8,000
The Wheel	7,894	-	7,894	5,700
European Commission	74,616	-	74,616	73,791
Irish Aid: PSPS and VDW Scheme Payments	61,198	-	61,198	61,491
Courses and facilitation	-	19,480	19,480	20,396
Near FM	1,150	-	1,150	1,150
Open Society Foundation	-	-	-	8,174
Forum	69,108	-	69,108	21,078
Admin refunds	5,220	-	5,220	9,628
Sale of resources	-	100	100	1,869
	626,186	19,580	645,766	606,277

**5. OTHER TRADING ACTIVITIES**

	<u><b>Restricted funds</b></u>	<u><b>Unrestricted funds</b></u>	<u><b>TOTAL 2020</b></u>	<u><b>TOTAL 2019</b></u>
	€	€	€	€
Fundraising	-	97	97	446
	-	97	97	446

**6. INVESTMENTS**

	<u><b>Restricted funds</b></u>	<u><b>Unrestricted funds</b></u>	<u><b>TOTAL 2020</b></u>	<u><b>TOTAL 2019</b></u>
	€	€	€	€
Bank interest received	-	18	18	85

**7. OTHER INCOME**

	<u><b>Restricted funds</b></u>	<u><b>Unrestricted funds</b></u>	<u><b>TOTAL 2020</b></u>	<u><b>TOTAL 2019</b></u>
	€	€	€	€
Dympna Meaney Fund				
*to connect with women leaders from the global south with skills to strengthen their contribution for global human rights	2,497	-	2,497	2,929

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**8. CHARITABLE ACTIVITIES**

	<u>Restricted funds</u> €	<u>Unrestricted funds</u> €	<u>TOTAL 2020</u> €	<u>TOTAL 2019</u> €
International Volunteering and Action for Development	460,894	15,377	476,271	485,176
Governance costs (Note 8.1)	21,669	-	21,669	21,119
EC – Working for a Better World: Sustaining Civic Responses to Migration (2020-1-IE01-KA204-051423)	24,753	-	24,753	5,218
EC - IC4LoP: International Citizens for Local Perspectives (2018-3024/001-001)	50,046	8,877	58,923	46,405
EC - E-tick: Platform on Ethical Communications for Young Volunteers (2018-2-SI02-KA205-104754)	1,296	-	1,296	13,651
PSPS and VDW Scheme Payments	61,198	-	61,198	61,491
Donated services (note 3.2)	40,390	-	40,390	43,822
	<u>660,246</u>	<u>24,254</u>	<u>684,500</u>	<u>676,822</u>

**8.1. GOVERNANCE COSTS**

	<b>2020</b> €	<b>2019</b> €
External Audit	6,867	6,765
AGM	-	2,016
Board Meetings	50	171
Support Cost Allocation	<u>14,752</u>	<u>12,167</u>
	<u>21,669</u>	<u>21,119</u>

**9. ANALYSIS RESOURCES EXPENDED BY EXPENDITURE TYPE**

	<b>Raising Funds</b> €	<b>Charitable Activities</b> €	<b>Other Expenditure</b> €	<b>Total 2020</b> €	<b>Total 2019</b> €
Wages and Salaries	-	486,130	-	486,130	424,150
Depreciation	-	2,836	-	2,836	3,119
Other Expenditure	<u>8,851</u>	<u>195,534</u>	<u>772</u>	<u>205,157</u>	<u>266,355</u>
	<u>8,851</u>	<u>684,500</u>	<u>772</u>	<u>694,123</u>	<u>693,624</u>

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**10. NET MOVEMENT IN FUNDS**

Net movement in funds is stated after crediting:	<b>2020</b>	2019
	€	€
Depreciation of owned fixed assets	2,836	3,119
Auditors remuneration	6,867	6,765
Operating lease rentals - Buildings	<u>23,334</u>	<u>23,333</u>

**11. TAXATION**

No charge to taxation arises as the company has been granted charitable exemption by the Revenue Commissioners.

**12. PARTICULARS OF EMPLOYEES**

The average number of staff employed by the company during the financial year amounted to 11 (2019: 10), categorised as follows:

	<b>2020</b>	2019
Management	3	3
Administration	1	1
Project Officers	<u>7</u>	<u>6</u>
	<u>11</u>	<u>10</u>

The aggregate payroll costs were:

	<b>2020</b>	2019
	€	€
Wages and salaries	427,930	373,264
Social welfare costs	46,688	40,837
Staff pension costs	<u>11,512</u>	<u>10,049</u>
	<u>486,130</u>	<u>424,150</u>

The number of employees whose remuneration was greater than €60,000 is as follows:

	<b>2020</b>	2019
€60,000 - €70,000	1	-

The directors did not receive any remuneration or any other benefits for their services during the period. Key management personnel include the Head of Comhlámh and the senior management team for whom the total gross remuneration cost, excluding employer pension costs and employers PRSI, was €131,518 (2019: €144,577) in the year.

The Head of Comhlámh's gross salary, excluding employer pension costs and employers PRSI, was €61,200 (2019: €61,200).

Comhlámh has agreed to act as employer for one staff member who works as co-ordinator of Forum – this employee's costs, which are recharged in full to Forum, are included in the above staff cost disclosures.

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**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**13. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; Fittings €</b>	<b>Computer Equipment €</b>	<b>Total €</b>
<b>COST</b>			
At 1 January 2020	50,927	43,174	94,101
Additions	-	6,960	6,960
Disposals	-	(5,385)	(5,385)
At 31 December 2020	50,927	44,749	95,676
<b>DEPRECIATION</b>			
At 1 January 2020	50,927	41,853	92,780
Charge for the year	-	2,836	2,836
Disposals	-	(5,385)	(5,385)
At 31 December 2020	50,927	39,304	90,231
<b>NET BOOK VALUE</b>			
At 31 December 2020	-	5,445	5,445
At 31 December 2019	-	1,321	1,321

**14. DEBTORS**

	<b>2020 €</b>	<b>2019 €</b>
Trade debtors	-	2,070
Prepayments	2,992	3,364
Accrued income	15,101	474
	<u>18,093</u>	<u>5,908</u>

**15. CASH AND CASH EQUIVALENTS**

	<b>2020 €</b>	<b>2019 €</b>
Cash at bank and in hand	<u>280,054</u>	<u>236,589</u>

**16. CREDITORS: Amounts falling due within one year**

	<b>2020 €</b>	<b>2019 €</b>
Creditors	40,232	5,549
Payroll taxes	11,283	12,443
Accruals	11,867	8,050
	<u>63,382</u>	<u>26,042</u>

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**17. FUNDS OF THE CHARITY**

**17.1 ANALYSIS OF NET FUNDS – UNRESTRICTED**

	Opening Balance €	Incoming Resources €	Resources Expended €	Closing Balance €
Unrestricted Funds	185,496	47,484	(33,105)	199,875

Unrestricted funds are funds that have been collected by the charity and which are expendable at the discretion of the company in furtherance of the objects of the charity.

**17.2 ANALYSIS OF NET FUNDS – RESTRICTED**

	Opening Balance €	Incoming Resources €	Resources Expended €	Closing Balance €
International Volunteering and Action for Development				
- Irish Aid	-	395,000	(395,000)	-
- Forum	-	69,108	(69,108)	-
- Admin refunds	-	5,220	(5,220)	-
- Near FM	-	1,150	(1,150)	-
- NGO's	-	19,894	(12,000)	7,894
- Counselling (RRC)	410	-	(85)	325
EC – Working for a Better World: Sustaining Civic Responses to Migration	22,924	28,173	(24,753)	26,344
EC – EC4LoP: International Citizens for Local Perspectives	3,603	46,443	(50,046)	-
EC – E-Tick: Platform on Ethical Communications for Young Volunteers	1,296	-	(1,296)	-
PSPS and VDW Scheme Payments	-	61,198	(61,198)	-
Donated Services	-	40,390	(40,390)	-
Dympna Meaney Fund	4,047	2,497	(772)	5,752
	<u>32,280</u>	<u>669,073</u>	<u>(661,018)</u>	<u>40,335</u>

**17.3 ANALYSIS OF NET ASSETS**

	Restricted Funds €	Unrestricted Funds €	Total Funds €
Tangible Assets	-	5,445	5,445
Current Assets	40,335	257,812	298,147
Current Liabilities	<u>-</u>	<u>(63,382)</u>	<u>(63,382)</u>
	<u>40,335</u>	<u>199,875</u>	<u>240,210</u>

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
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**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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**18. POST BALANCE SHEET EVENTS**

The directors note the significant impact of the Coronavirus outbreak in Ireland, and around the world. The directors have reviewed the impact of this on the company's working practices. Based on knowledge to hand, the directors consider that while there are significant risks to be managed, the company expects to survive this period of uncertainty and has the financial resources to do so.

At the time of approving the financial statements, there is uncertainty regarding how the balance sheet may be impacted based on events since the year end and as a result an estimate of its financial effect cannot be made.

**19. GOING CONCERN**

Given the level of net funds the company holds, the directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The validity of this assumption is dependent on achieving sufficient operating cash flows for future years.

**20. NET CASH PROVIDED BY OPERATING ACTIVITIES**

	<b>2020</b>	2019
	€	€
Net Income for the reporting period	22,434	(12,727)
Adjustments for:		
Investment income	(18)	(85)
Depreciation	2,836	3,119
(Increase)/decrease in debtors	(12,185)	59,243
Increase in creditors	37,340	7,355
Net cash provided by operating activities	<u>50,407</u>	<u>56,905</u>

**21. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	At		At
	1 Jan 2020	Cash flows	31 Dec 2020
	€	€	€
Cash in hand and at bank	236,589	43,465	280,054

**22. RELATED PARTY TRANSACTIONS**

**TRANSACTIONS WITH DIRECTORS**

During the year, the company did not engage in transactions with related parties (2019 - €400, payment to Ellen Regan to provide facilitation services).

**23. COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
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**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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**24. PENSION COMMITMENTS**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to €11,512 (2019 - €10,049). Contributions were fully paid to the fund at the balance sheet date.

**25. ULTIMATE CONTROLLING PARTY**

The members of Comhlámh Development Workers and Volunteers in Global Solidarity Company Limited by Guarantee are considered to be the ultimate controlling party.

**26. APPROVAL OF THE FINANCIAL STATEMENTS**

The directors approved the financial statements on 29 April 2021.