

Annual Report

2022



Comhlámh
GLOBAL SOLIDARITY IN ACTION



Comhlámh is a member organisation that works to mobilise for an equitable and sustainable world. As the Irish association of development workers and volunteers, Comhlámh promotes responsible, responsive international volunteering and development work. We support people in their journey of working for social justice.

We work with returned volunteers, partner organisations and member groups to foster just, inclusive societies, through progressive grassroots activism in Ireland and internationally.

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Who We Are & 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 (VSAs), 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

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 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 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

Authenticity

Integrity

Social Justice

Equality

Activism

Empowerment

Independence

Nurturing

Sustainability

Legitimacy and credibility

Foreword from our Chairperson



JOHN DURCAN
Chairperson

Dear Members and Supporters of Comhlámh,

2022 was an exciting and fruitful year for Comhlámh. It was a year that saw us welcome our new CEO, Dr Caroline Murphy, and develop a five-year strategic plan, 'Global Solidarity in Action 2023-2028'. The strategy sets out Comhlámh's vision and mission for the coming years and provides the context for a new multi-annual strategic programme of work funded by Irish Aid. Responding to the scale and urgency of challenges facing our interdependent world, our new strategy supports transformative volunteering, active citizenship and activism based on global solidarity and ecological sustainability.

Comhlámh continued to see the success of the First Wednesday discussions, with participants and audiences expressing increased understanding and awareness of the topics we addressed. They also reported a sense of connection and solidarity with the people directly impacted by the issues.

As you read through this annual report, you will see how our member groups continued to grow and develop as they worked on addressing their relevant issues. Member groups included:

- Access to Medicines Ireland
- Trade Justice Group
- Justice For Palestine Group
- Ireland Says Welcome Group
- Dympna Meaney Women's Leadership Fund

Key achievements for 2022:

- Increased collaboration with existing strategic partners, through engaged research into models of global citizenship and accompaniment for VSAs as they emerged from covid-related restrictions;
- Developing, adapting, and running new online and in-person courses for adult educators and learners, based on depth-education pedagogies;
- Deepening strategic engagement with partners from the national volunteering sector, within the framework of the National Volunteering Strategy;
- Supporting migrant solidarity responders across Europe through the development and launch of significant new psychosocial resources and standing in solidarity with humanitarian volunteers facing criminalization within Europe.

These groups are a cornerstone of Comhlámh, run by members and funded solely through your membership and donations. As with many organisations, funding is a challenge, so I put out a call to encourage you to sign up/renew your membership or make a small donation. All of this helps keep these excellent member groups active and supports their great causes. Any support given is greatly appreciated by the board, staff, and member groups.

I would like to acknowledge our institutional funders: Irish Aid, the Erasmus+ programme (managed in Ireland by Léargas), Concern Worldwide and the Training Links programme of the Wheel. I'd also like to thank our Solidarity Partners: Action Aid Ireland, Arab Irish Intercultural Centre, Brighter Communities Worldwide, Department of International Development–Maynooth University, EIL, Fairtrade Ireland, Plan International Ireland, Scouting Ireland, Tearfund, UCD Volunteers Overseas, 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.

Finally, this will be my last address as Chair of Comhlámh. 2023 will see me step down from the board after five wonderful years. I would like to say a special thank you to all staff, Board members and those connected with Comhlámh for their remarkable commitment to the work for global justice. As I move on, I know that my successor will have the privilege of working with a phenomenal Board and wider Comhlámh team to drive the new strategic vision and mission forward.



Report Introduction

Dear Members and Supporters of Comhlámh,

It is with great pleasure to present you with this annual report for 2022. We are very grateful for your ongoing support and commitment to our solidarity-based work.

Throughout 2022, the Comhlámh team and wider network collaborated closely in developing our new strategy for 2023–2028. It was a truly inspirational experience to engage in a process of strategic planning with a group of creative people who have deep commitment to nurturing global solidarity. Recognising a rapidly changing world and evolving international development context, we believe there is a need to nurture spaces where transformative thinking, practice and action can emerge in relation to actualising global solidarity.



DR CAROLINE MURPHY
Chief Executive Officer

In nurturing these spaces, we are committed to:

- Global Citizenship Education (GCE)
- Partnership, Networks and Collaboration
- Campaigning, Advocacy, Public Discourse and Activism.

Importantly, we are also committed to nurturing resilience and wellbeing amongst staff and with others to sustain activism and solidarity. Through our GCE, we are committed to experimenting with pedagogical approaches and ideas that facilitate deep learning, reflexivity, and courage so that we may face a rapidly changing context and unknown future.

In line with the development of our new strategy, this year saw us develop our Irish-Aid work into a multi-annual programme (2023–2025) premised on a refined theory of change and needs-based intervention. The programme, 'Towards Transformative Approaches: Evolving Ireland's International Volunteering Traditions', aims to promote values-led international volunteering, active global citizenship, and the evolution of Ireland's volunteering traditions. We will contribute to Ireland's commitment to volunteering as set out in 'A Better World', 'Irish Aid's Global Citizenship Education Strategy', and 'Ireland's National Volunteering Strategy'.

Our new strategy will also see us work closely with our members and member groups, supporting efforts to build global solidarity for addressing issues of injustice.

During 2022, a number of our colleagues moved on. We said goodbye to Mark Cumming, Sandra Byrne and Caoimhe Butterly, and we welcomed Dr Chris O'Connell to the team.

As I have settled into Comhlámh in 2022, I am feeling optimistic and enthused about the future direction of our work. The Comhlámh staff is 'one of a kind'. Their commitment to the work and integrity in their approach is purposeful and inspiring, creating a culture of shared learning, reflection, and mutual trust. We together look forward to working towards our vision and mission in the coming year.



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

John Durcan (Chair)	Audit, governance and risk sub-group
Morina O'Neill (Deputy Chair – resigned 23/06/22)	Audit, governance and risk sub-group
Ciarán Burns (Treasurer – resigned 23/06/22)	Audit, governance and risk sub-group
Mairead Roche (Treasurer – appointed 23/06/22)	Audit, governance and risk sub-group
Marie Therese Fanning (Deputy Chair)	Audit, governance and risk sub-group
Kate O'Donnell (Company Secretary)	
Siobhan Reynolds (appointed 23/06/22)	
Lucky Khambule (resigned 23/06/22)	
Morgane Clarke (appointed 23.06.22)	
Katie Dempsey (resigned 23/06/22)	
Niamh Phelan	
Linda Keitasha	
Aileen Cussen	

Company Secretary:

Kate O'Donnell

Chief Executive Officer:

Dr Caroline Murphy (appointed 30/5/2022).

Registered office:

12 Parliament Street, Dublin 2.

Auditors:

RBK Chartered Accountants, Beech Hill Office Campus, Clonskeagh, Dublin 4, D04 X7V2

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




The Digging Deeper workshop with UCD Volunteers Overseas at their Global Citizen Education (GCE) Day, May 2022



Directors' Report

to the Members of Comhlámh Development
Workers and Volunteers in Global Solidarity, CLG



Be the Change 2022 - a 6-week (in-person) evening course run in partnership with UCDVO for those looking to broaden and deepen their engagement with global justice issues and action for social change. (Credit: UCDVO)

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 31st December 2022. We wish to acknowledge the support and partnership of our principal donor, Irish Aid. We also acknowledge our other donors, the European Commission (via the Erasmus+ programme), 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.

2022 was an eventful year for Comhlámh. With the easing of COVID restrictions, we began to engage with more face-to-face contact, with staff beginning to return to the office and exploring options and approaches to work through a hybrid model. It was also the year when we welcomed our new CEO, Dr Caroline Murphy, who worked collaboratively with the staff to develop and advance our new upcoming strategy, ‘Global Solidarity in Action (2023–2028)’.

As we worked to build increasing in-person interactions, we began to welcome our members and member groups back into our office for collaborative projects. We also began to deliver face-to-face workshops and gatherings, and overall this boosted morale as we began to reconnect with each other and deepen our community of practice.

As VSAs began to slowly re-open their volunteer placement programmes, we worked closely with them to support their emphasis on values-led volunteering that is in line with the Code of Good Practice values. We supported Code members to build capacity in areas including safeguarding, Global Citizenship Education (GCE) for board members, ecological sustainability, and fundraising. Our Code Steering Committee met regularly, to guide and shape policy and practice within the sector, while several Working Groups convened to examine issues of safeguarding, GCE within international volunteering, and the campaign to end orphanage volunteering/care. To support compliance, an external consultant was appointed to conduct external audits of four VSAs, following a public tender process. In conjunction with partners in the Global South, we launched the End Orphanage Care campaign at the beginning of the year. The campaign was promoted with new audiences throughout 2022, forming a key part of our work to support child-centred care reform in all organisations and countries that host volunteers from Ireland.

We were also pleased to strengthen our links with international partners, through contributing to research, working groups and conferences organised by Forum. This culminated with a request for Comhlámh to join the Global Volunteering Standard Committee in an advisory capacity, with an expert focus on safeguarding, compliance, and mentoring. A key part of our work involved mainstreaming GCE within international volunteering, in line with Irish Aid’s GCE Strategy. We developed and delivered a range of non-formal adult education courses, all of which aimed to increase global citizenship literacy and commitment. The IDEA Code provided a framework for these courses.

We coordinated an extensive GCE programme during the year, reaching individual volunteers and those interested in international volunteering, third level and health sector representatives, and non-formal adult educators.

The courses ranged from shorter, half-day interventions to offerings that ran over up to two months and included evening and day-long workshops, engaging over 320 learners. All reported changes in their global citizenship literacy and improvements in their understanding for creating awareness of the causes and consequences of global development, post-course.

Halfway through the year, we concluded our 30-month “Working for a Better World Project”: funded by the Erasmus+ programme, Comhlámh was lead partner in a consortium involving organisations from Greece, Italy and Spain who worked to develop psychosocial support resources for migrant solidarity responders. The research, training manual, learning resource, and workshops developed over the project aimed to respond to both the trauma of the witness, as well as the profound courage of those who survive. The resources were very well received, nationally and internationally, and we drew on the connections arising from the project to raise awareness of the increasing criminalisation of humanitarian volunteers within the EU’s borders. Sadly, this is a disturbing development that shows no sign of abating: as the association of development workers and volunteers, we will continue to raise awareness of what is happening and advocate for the rights of humanitarian responders.

“This Resource is intended as a way for those who use it to better understand trauma and resilience and the mind, body, and nervous system (cognitive and physiological) impacts of sustained stress. It is also intended as a way of understanding that the more we are balanced, regulated, and rooted within ourselves, the more sustainable the work – and witness – becomes. Through awareness of our limits of capacity and endurance, we can pay more attention to resourcing our personal and collective resilience along the steps of our own journeys.” (From *Rooting Resilience: A Psychosocial Learning Resource for Refugee and Migrant Solidarity Responders*, Comhlámh 2022).

In January, in a joint project supported by Irish Aid, Comhlámh began a six-month journey in partnership with Dr Barry Cannon of Maynooth University, to explore various models of democracy and citizenship. With partners from Development Perspectives, HPA (South Africa), IDEA, NYCI, Suas, UCDVO, and WorldWise Global Schools, we considered how these might relate to and inform our practice as educators.

We continued our participation in two subgroups associated with the National Volunteering Strategy – the International Volunteering Subgroup (two meetings) and the IT subgroup (three meetings). All action points raised during these meetings were followed, and we used the opportunity to expand and deepen thinking around the broader role of GCE within values-led volunteering.

Although our partnership with the national network of Volunteer Centres is relatively new, we were delighted with the depth of engagement with Centres during 2022, as well as their interest in exploring values-led international volunteering and in connecting their members to our GCE work. Over 120 learners associated with Volunteer Centres took part in tailored sessions that we developed and delivered during the year. These took place online and in-person; we were also pleased to have a number of face-to-face meetings with Volunteer Centre staff around the country.

We worked with Volunteer Ireland to include information about values-based international volunteering in the i-Vol Database. This received sign-off from DRCD in December, and will be rolled out in 2023, increasing public access to information about values-led international volunteering. It will provide Code members with an opportunity engage new audiences in communications around development cooperation and solidarity with the Global South, as well as helping to connect returned volunteers to opportunities for ongoing active global citizenship, post-return.

Through our outreach with CSOs, we promoted messaging on values-led volunteering and global citizenship with new audiences, including INAR, Children's Health Ireland, Coalition 2030, Stop Climate Chaos, etc. Key results included an increase in the endorsers of the Put Children First: End Orphanage Care campaign and a series of invitations to present Comhlámh's work at seminars, workshops, and conferences throughout the year.

Initial work to amalgamate our two websites took place, and the redesign process commenced in the final quarter of 2022. The timeline for the website redevelopment was amended due to staff turnover and to be in line with the Strategic Plan released in December 2022.

Finally, our First Wednesday discussion series continued to reach new audiences and was thematically linked to projects including the engaged research on modalities of global citizenship.



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STRATEGIC OBJECTIVE

INFORM

We will 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.

Throughout 2022, we focused on supporting the public to engage in discussions around global development, covering topics that ranged from solidarity with Ukraine to democratisation and the role of global citizenship. Our resources, campaigns, information events and other communications all worked to deepen critical understanding of global development. We continued to host events online, including the #FirstWeds discussion series that reached over 830 people. This was organised in partnership with Maynooth University's Department of International Development and with support from Concern.

#FirstWeds Topics included:

1. **April:** Solidarity with Ukraine
2. **May:** Solidarity in Crisis
3. **June:** The Criminalisation of Humanitarians on European Borders
4. **September:** Acts of Global Citizenship – the education process
5. **October:** Struggle as Acts of Citizenship
6. **November:** The Struggle for the Earth
7. **December:** Unpacking Commonalities in Struggle

Watch all FirstWeds sessions here:
<https://bit.ly/FWYTplay>

As with 2021, we continued to strengthen our collaboration with networks, partners, and supporters across the international development and civil society sectors. This enabled us to collectively promote solidarity-based events and resources, and to reach and engage with larger audiences.

We also worked with Volunteer Ireland to include information about values-based international volunteering in the I-Vol Database. This received sign-off from the Department of Rural and Community Development in December and will be rolled out in 2023, increasing public access to information about values-led international volunteering. It will provide Comhlámh's Code members with an opportunity to engage new audiences in communications around development cooperation and solidarity with the Global South, as well as helping to connect returned volunteers to opportunities for ongoing active global citizenship, post-return.



Key achievements:

- Raising public awareness of the broader context of specific global justice issues.
- Ongoing improvements in the visibility of our courses and training, as well as peer support and training activities for volunteer sending agencies that are members of our Code.
- Development of our website, including a restructure of our information architecture, and the development of new pages and newsfeeds, seeing a 47% increase in our website visits.
- The development of a dedicated #FirstWed webpage. This has helped us further disseminate the series, and also provides us with a key resource for integrating across wider and ongoing Comhlámh activities.
- Inclusion of values-based international volunteering in the I-Vol Database.
- Engaging with returned volunteers and development workers to contribute to the process of reimagining our old Volunteer Charter into a new format and shape that will support and sustain solidarity-based engagement for global justice, within Ireland and elsewhere.



2

STRATEGIC OBJECTIVE

EDUCATE

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

Although 2022 saw COVID restrictions ease, international volunteering remained impacted with few placements taking place overseas. Comhlámh's work with volunteers therefore continued to focus on supporting people to become involved in action for global justice within Ireland. This included developing and rolling out supports for people who had worked or volunteered in the Global South, and development education workshops and courses for volunteer sending agencies and their volunteers. We continued to build on our linkages with third-level staff and students through inputs on academic courses, supporting participants to explore concepts of development, interdependence, and global solidarity as they relate to international volunteering.

Through our outreach with Civil Society Organisations, we promoted messaging on values-led volunteering and global citizenship with new audiences, including Irish Network Against Racism, Children's Health Ireland, Coalition 2030, Stop Climate Chaos, etc. In-depth courses such as 'Skills in DE' and "Be the Change" continued through our partnership with UCD Volunteers Overseas (UCDVO); while new partnerships with IDEA and Worldwise Global Schools enabled us to develop and deliver innovative training for practitioners on decolonizing development education



The participants of Be the Change course in partnership with UCDVO, November 2022 (also on pg 20)

Quotes from participants:

"[I] feel more aware of how 'culture' is present in our lives, how it shapes structures, identities, attitudes, and power in our own contexts, and how, as a volunteer, I can meet difference 'elsewhere' with more skill and attunement".

"The course has really taught me to shift to moving in all sorts of spaces in a very different way, with much increased consideration of deeper levels of diversity that are not immediately visible."

"I found [It gave me] "space to think about the 'beyond' - crucially important in our current times, we cannot continue with the status quo. We have a responsibility to incorporate these conversations into our education spaces that by learning through group discussion and activity I was able to develop my knowledge in a new way. This for me was very exciting."



Key achievements:

- Engaging 300+ learners in GCE training and education on values-based international volunteering and action for global justice.
- Working with third level and health sector representatives to deliver tailored training and workshops on different aspects of international volunteering, focusing on building participants' critical engagement with issues around international development, volunteering, and active citizenship.
- The international recognition of our E+ Ethical Communications – Etick programme, when it was awarded best digitalisation project within the E+ Youth Programme by the Slovenian National Agency.
- Over 150 staff and students reached across third level, including through our engaged partnership with UCDVO.
- 60+ participants engaged through workshops in collaboration with IDEA, Worldwide Global Schools (WWGS) and other partners.

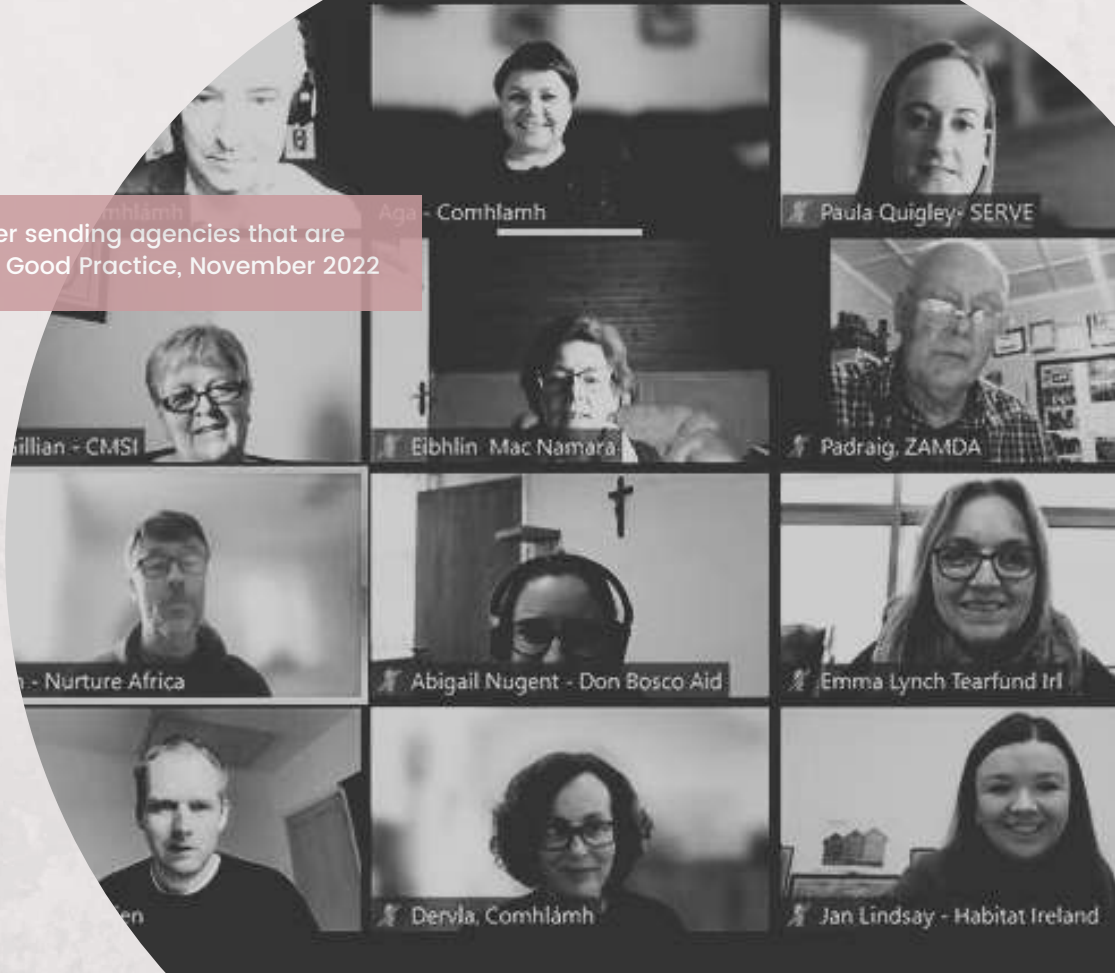


3

STRATEGIC OBJECTIVE **SUPPORT**

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

Peer Support Meeting of volunteer sending agencies that are signatories of Comhlámh's Code of Good Practice, November 2022



2022 saw us continue to support VSAs to embed good practice across their organisations through peer support meetings, the conclusion of the two-year Training Links programme, external audits, and an expert-led review of the Code's safeguarding principle. Through our Code Working Group and the overall network, a consensus was reached on the need to update and revise the Code and its associated compliance mechanism in light of the changing international volunteering context. We also led an extensive programme around Safeguarding, with 55 VSA participants attending sessions to explore the levels of SG required at organisational, operational and fieldwork levels. We had a key focus on the depth of standards required for whistleblowing, investigation, and response policies in line with a survivor-centred approach. Ongoing capacity building will continue across 2023 to ensure rigorous policies, practices, and procedures across the sector.



“I will encourage a revisiting of our organisation's theory of change to position more centrally the role of global citizenship education in helping our organisation to usher in change and achieve results.”

“With such a broad and challenging topic, it is difficult to know where to start. By focusing on personal, affective connections to Nature, the topic is entered through a door that leads organically to ideas of ecology and interdependence.”

Development Education series for members of the Code Network

“The GCE for Boards training gave our board members a unique opportunity to see how GCE has evolved since they initially joined our organisation years ago and it gave new board members important insight on the importance of GCE.”

Key achievements:

- Deepened safeguarding policies and practice integrated across VSAs that are in the Code network.
- 85+ participants from more than 30 organisations took part in some or all of our six-session Training Links programme. These covered topics including GCE for Boards, Ecological Sustainability, and Fundraising: 96% of learners reported improved knowledge, 79% reported improved skills, and 77% reported changed attitudes around values-based international volunteering.
- 56 participants attended two peer support meetings, with 87% rating these as excellent/very good.

Stephen Ucembe from Hope and Homes for Children in Kenya speaks about the need for global care reform on behalf of Comhlámh's #EndOrphanageCare campaign at the Peer Support Meeting of volunteer sending agencies that are signatories of our Code of Good Practice, November 2022



4

STRATEGIC OBJECTIVE **NURTURE**

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

Following the completion of the Solidarity in Action programme in 2021, and based on the quality of feedback from participants, we produced a publication in collaboration with UCDVO. The publication is titled, 'Solidarity in Action 2021: A Journey in Global Citizenship Education' and is intended to carry insights for activists and development educators building pedagogy for change. It provides sense of participant learning journeys and captures rich descriptive data which highlights the impact of our work. An event to mark the publication took place on the 21st of September in the Comhlámh offices.

During 2022, we also continued to administer the VDW and PSPS schemes on behalf of Irish Aid and the Dept of Social Protection (DSP).



“What I learnt from those three months is that learning comes in different shapes and colours, and that action does not have to (always) happen at a big scale. Action can also take place at a small scale and have a great impact.”

“It’s very important, I think, that we build into any training program the ability to say, yes, this is too much for me now and I need to step back and I need to make sure that I can take care of myself because I’m in no position and I shouldn’t be expected to take care of anybody else. And that is in many cases, what we are there to do.”

Key achievements:

- The successful conclusion of the 30-month Erasmus+ “Working for a Better World” project, including online training workshops for participants from around Europe, the launch of a learning resource, and an in-person meeting and dissemination session in Italy.
- A joint publication with UCDVO called ‘Solidarity in Action 2021: A Journey in Global Citizenship Education’, based on the personal journeys of participants in this course.
- Responding to over 50 VDW and PSPS queries with a minimum of three follow-up interactions per case and processing billings and files for the two schemes.
- Providing one-to-one debriefing supports for returned volunteers, development workers, and humanitarian responders as part of our broader work to resource ongoing solidarity-based engagements.



Partners meeting of the Erasmus Plus+ Working For Better World (W4BW) project hosted by [CESIE](#) in Palermo, with colleagues from [ActionAid Hellas](#) and [Ulex Project](#).



5

STRATEGIC OBJECTIVE

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.

Throughout 2022, we worked at national and international levels to progress and deepen our research and policy work around all aspects of solidarity-based, values-led volunteering.

Through our contribution to national and international networks, we contributed to shaping discussions on and concepts of inclusion, decoloniality, solidarity, and deinstitutionalisation, all of which are considered essential elements to shape and respond to the rapidly changing shifts in international volunteering. We continued our active participation as members of Forum, the global network of international volunteer-involving organisations. This included hosting their international secretariat in our offices, and participation in their Standards Working Group. We also continued to participate in FORUM working groups on research, practice, and standards. Within the framework of the National Volunteering Strategy (NVS), we strengthened our collaboration with the national volunteer sector. Our work towards achieving a responsible transition away from orphanage volunteering continued, with many new endorsers publicly expressing their support for the End Orphanage Care campaign. As participants in the Dóchas Safeguarding Working Group and several international safeguarding networks, we contributed to mainstreaming the global care reform agenda within the development sector (including within the Global Volunteering Standard).

We commenced new work on exploring emerging models and modalities of global solidarity and active global citizenship. With a principal investigator from Maynooth University, and the contribution of a learning group comprised of strategic GCE partners, we conducted a six-month engaged research project. The research had a key focus on the link between democracy and global citizenship, and the opportunities for forging this link through GCE practice. It has been utilised across all target groups for deepening understanding of global citizenship.



Key achievements:

- Launch of recommendations on orphanage volunteering and care reform, with 34 new endorsers signing up to the campaign.
- Publication of a widely read and well-received paper on ecological sustainability for the annual global IVCO Conference.
- Creating linkages with national Volunteer Centres, running tailored training courses for managers on the Code of Practice, ethical communications, intercultural awareness, and values-led international volunteering.
- Development and delivery of an online training series that was very well received by Volunteer Centre managers and staff, and which they reported as building their capacity to deepen critical engagement with issues of international development.
- Increased recognition across the domestic volunteer sector and created a demand for continued engagement with us, which in turn will help progress the NVS.
- The publication of a paper entitled: "Engaged research on emerging modalities of global solidarity and active global citizenship from Ireland."



6

STRATEGIC OBJECTIVE

ACTIVATE

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

Access to Medicines Ireland:

The group continued to engage in learning, campaigning, promoting access to medicines, and highlighting the inequality of access that the current domestic and international model is perpetuating. In particular, they focused on advocating for a comprehensive and inclusive Trade-Related Aspects of Intellectual Property Rights (TRIPS) Agreement with the goal of increasing global access to COVID-19 health technologies. Members of the group also participated in the speaker tour “Are we prepared for the next pandemic?” in collaboration with the Irish Global Health Network, Oxfam Ireland, Leargas and co. In addition, Access to Medicine members participated in the Comhlámh #First Weds debate on Global Citizenship and activism to highlight their experiences and campaign strategies. The group are currently focusing on a pandemic treaty for equitable global access to medical countermeasures.

During 2022, Comhlámh’s member groups remained consistently active on some of the most pressing justice issues of our time, showing dedication and commitment for working in solidarity for a better world.



Trade Justice Group:

Comhlámh’s Trade Justice Group was a consistent voice and advocate against the Comprehensive Economic and Trade Agreement (CETA). They have consistently played a key role in providing information to both the wider public and campaigns about CETA and brought a coalition of actors together to oppose the ratification of this deal by the Irish government. Towards the end of 2022, the Energy Charter Treaty became a key focus for the group, which led to a collaborative information session led by Leah Sullivan, the Coordinator of the European Trade Justice Network.

Access to Medicines Ireland at the World AIDS Day rally, December 2022
Credit: Oxfam Ireland

Justice For Palestine Group

The Justice for Palestine Group are continuously promoting the rights of the Palestinian people and are campaigning to achieve justice for Palestinian people. The group is one of the founding members of the Irish Anti-Apartheid coalition, which is made up of 18 civil society organisations, launched in November 2022. Over the past year the group has endorsed the advocacy letter to UN General Secretary on anti-semitism, confronted the issue of Normalisation in the Israeli/ Palestinian context and engaged with the European Citizens Initiative to collect signatures for the banning of goods from settlements into Europe.



Ireland Says Welcome

The group appealed to Minister O’Gorman to address new and long-standing human rights concerns and disparities in the international protection system, and called for a refocus on the objective of humanely addressing the accommodation needs of all who arrive in Ireland seeking international protection given the Government’s commitment to end the for-profit accommodation system known as Direct Provision by 2024.

The group also organised a successful Culture Night event in September 2022 titled “Exploring Global Solidarity Through Culture”. They welcomed guests from Sierra Leone, Syria, Ukraine, Afghanistan and beyond to share their culture and unique stories in a Human Library.



Ireland Say Welcome Group’s members at the Raise The Roof protest, 2022

The Dympna Meaney Women's Leadership Development Fund

The Fund connects women leaders from the Global South with skills-building opportunities to strengthen their contribution to global human rights. Over the past years, the fund has provided grant to women in Uganda, with the assistance of Self Help Africa NI and its office in Soroti, Uganda. In 2022, the group supported four women (grassroots activists) from Uganda in attending training for building their skills in counselling women living with HIV/AIDs as the social exclusion related HIV/AIDs is a key vulnerability to escalating



Culture Night 2023 "Exploring Global Solidarity Through Culture" event organised by the Ireland Says Welcome Group, September 2022



Access to Medicines Ireland group members outside Pfizer offices calling on them to share vaccine technology with developing countries, April 2022

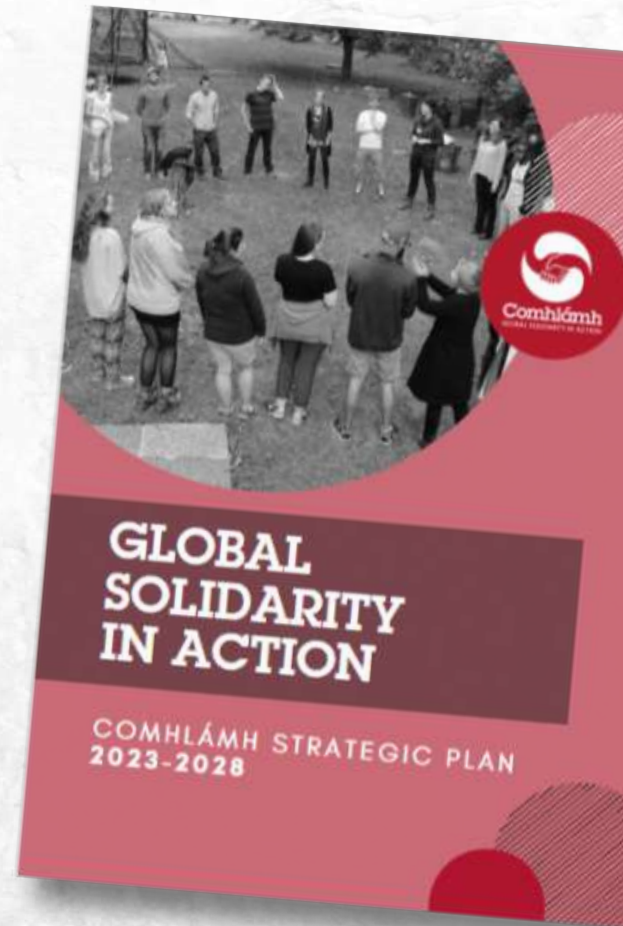
Future Plans



2023 will see us begin the delivery of our new strategic plan, 'Global Solidarity in Action 2023-2028'.

Together with our partners, members, and member groups, we will remain committed to achieving local and global justice through cultivating:

- A solidarity-based movement that draws on our history to create new responses to the unprecedented challenges the world is facing.
- The skills, dispositions, and stamina to stay involved in generating opportunities for change at a time of deep uncertainty and challenge.



Our partners will include:

- VSAs and organisations that support Comhlámh's Code of Good Practice for VSAs.
- People who volunteer, work, or act in solidarity with communities in the Global South.
- Comhlámh members, member groups and their targeted audience.
- Migrant solidarity responders and humanitarian responders.
- Irish National Volunteering Sector (Volunteer Centres and Volunteer Ireland).
- Networks, educators, institutions, relevant sectors, and groups working to achieve local and global justice.

Our new vision, mission and values are as follows:

Our Vision

People together imagining and activating new possibilities for a world beyond injustice.

Our Mission

To nurture and support the work for justice locally and globally.

Values

Respect:

Openness and flexibility in the way we think and act. It involves compassion, empathy, humility, having a reflective and critical awareness of ourselves and others and of structures and systems.

Integrity:

Integrity: honesty, fairness, transparency, and accountability in everything we do.

Ecological sustainability:

Understanding ourselves as integrated with and impacting on the environment whilst recognising and acting on our individual and collective responsibility in this regard.

Solidarity:

Taking longer-term action in mutually supportive relationships on issues identified by those most affected. It is premised on interconnectedness and interdependence, and involves a critical voice, a recognition of power differentials and acting together for positive change.

Financial Review

Comhlámh's work in 2022 was mainly funded by Irish Aid and its own resources, such as income generated by facilitation and training and the financial support of our members and solidarity circle donors.

There was a decrease of EC funding as the Working for a Better World project finished in early 2022. Two new EC funded projects will be commencing in 2023.

Moving forward, Comhlámh has secured a multiannual funding agreement with IA which will commence in 2023. This will align with the implementation of our new strategic plan. We have also prepared a five-year projected budget costing the required resourcing, capacity, direct and indirect costs to achieve the depth of impact against strategic objectives, mission, and vision. This is underpinned by a fund-raising plan to secure two major donors, matched funding, and increased unrestricted income through membership and other fundraising means.

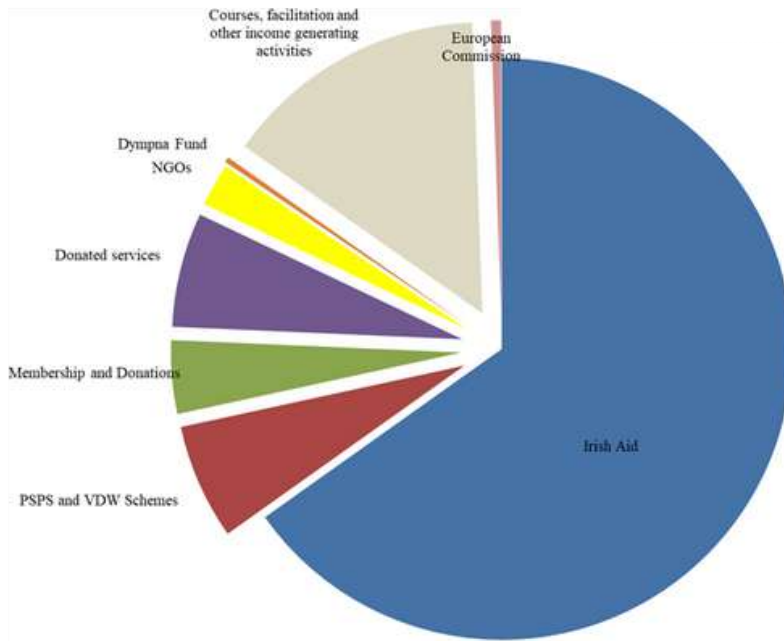
The organisation's unrestricted funds level went down to slightly over 192 thousand, which stills covers 6 months of our core cost in line with our reserves policy.

Reserves Policy

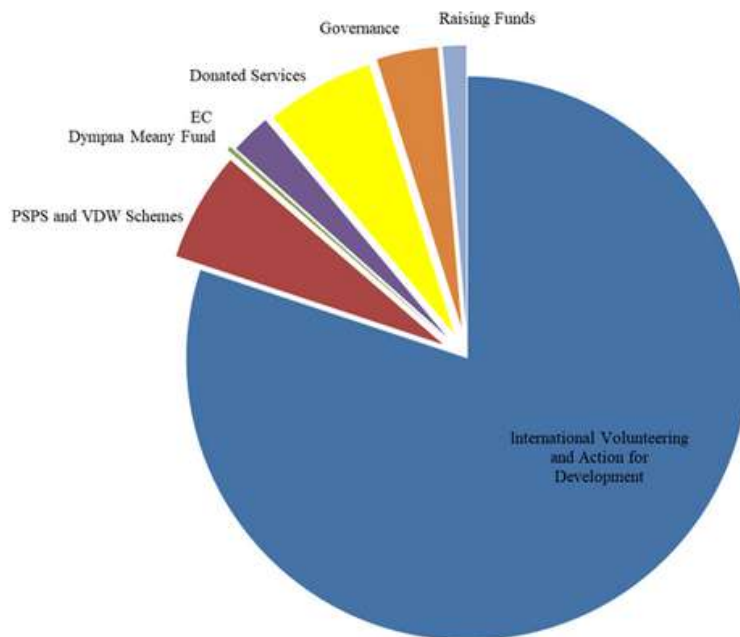
Comhlámh deems it necessary to maintain a reserves level to ensure activities continue during a period of unforeseen difficulty with funding receipts. It is intended that Reserves are used to cover periods of adjustment to late or reduced payments from existing funding sources. Holding of reserves is intended to facilitate the continued implementation of our strategic objectives and to provide us with time to find alternative funding, adjust output levels or to facilitate an orderly wind up of the organisation. Reserves are normally held in the form of cash funds. These funds are held in a manner that ensures they can be accessed to meet urgent funding needs. It is policy, therefore, that funds to facilitate two months of normal activity are held in immediately liquid assets. Comhlámh reserves should be no more than 12 months running costs. We aim to hold normal reserves that should fund normal activity for a minimum period of six months. In circumstances where the level of reserves held is less than the agreed targeted level, a specific fundraising plan should be actioned. The level of reserves held and the policy relating to reserves is reviewed by the Board annually. At the end of 2022, we calculated the level of reserves as equivalent to 6.1 months of core costs for 2023.

Income & Expenditure Tables, 2022

INCOME 2022



EXPENDITURE 2022



Structure, Governance & 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 Meeting (AGM). 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 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 CEO. 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 CEO. The Board met six times in 2022, 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.

There is one formal sub-group of the Board: the Audit, Governance and Risk (AGR) group. The AGR group is made up of the Chair, Vice-chair, and Treasurer. It met twice in 2022 and it covers risk management, health and safety, human resources, legal and finance issues. The AGR 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 AGR group are reported back to the Board. At each Board meeting, the decisions made by the AGR group are formalised or, if deemed necessary, reversed.

The CEO is supervised by the Chairperson of the Board: the chair also conducts an annual performance appraisal with the CEO 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 CEO.

In 2022 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:

- Signing off on the CRA Governance Compliance Record Form and is satisfied it is compliant with the Code.
- Developing a Results Based Management Annual Activity Plan which builds on existing annual board items but takes these deeper, ensuring an operational link between senior management meeting agenda items, the AGR items, and the items at board level. This ensures a coordinated approach from Senior Management to Board Level, setting clear distinctions between what is considered board level governance and CEO operational level implementation with Senior Management.
- Developing a Policy Monitoring Template: a system to track indicators to ensure policies are actioned and made tangible through organisational operations, programming, and practice.
- Developing an Organisational Capacity Assessment (OCA) which includes key tracking indicators aligned to relevant governance code principles, assessing where various strengths and weaknesses arise, and identifying and prioritising key areas for improvement. This is supported with an action template to outline the implementation, monitoring, and evaluation of the capacity development areas of focus identified from the OCA process.

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.

BOARD MEMBER	Board attendance	Sub-group attendance	Skills area
Lucky Khambule	3/3		Asylum rights, finance and customer services
Ciarán Burns	1/3		Accountant, financial management & risk analysis
Siobhan Reynolds	0/2		Communications and Media
Mairead Roche	2/2	AGR group – 2/2	Accountant, financial management & risk analysis
Morina O'Neill	1/3		Policy, research, development education
Marie-Therese Fanning	4/5	AGR group – 1/2	Human resource management
John Durcan	4/5	AGR group – 2/2	Data scientist, data protection
Kate O'Donnell	3/5		Public administration
Katie Dempsey	2/3		Fundraising, research
Morgane Clarke	2/2		International Development
Linda Keitasha	2/5		Diversity and Inclusion
Niamh Phelan	4/5		IT & web specialist
Aileen Cussen	5/5		Trade justice & business

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 a signatory to IDEA's Code of Good Practice on Development Education since its launch, and we are on a journey to mainstream and deepen its principles in all aspects of our work.

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 governance, strategic, compliance, operational, financial, 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 risks identified for 2022 included the retention of institutional knowledge and ability to retain experienced staff, and inability to function due to cyber-attacks. For each of these issues, mitigating controls were identified and the 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 CEO, 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 6.4 full-time equivalent salaried staff.

Staff have a wide range of academic qualifications and professional experience relating to their roles, in addition to extensive voluntary experience and involvement in shaping and supporting movements for social change, in Ireland, Europe and the Global South. The staff team collaborate on building an overall annual work plan and budget, with each person then producing their own individual work plan, 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 2022:

Dr Caroline Murphy, CEO of Comhlámh (4 days)

Mark Cumming, Head of Comhlámh (4.5 days, resigned 11.02.22)

Dervla King, Programme Manager (4 days)

Sive Bresnihan, Training and Education Officer (4 days)

Julia Haimlinger, Volunteer Engagement Officer (4 days)

Aga Wiesyk, Communications Officer (4 days)

Dr Chris O'Connell, Volunteer Quality Project Officer (4 days)

Sandra Byrne, Volunteering Quality Officer (4 days) – interim programme manager (5 days, resigned 14.02.22)

Caoimhe Butterly Sustaining Civic Responses to Migration Project Officer (2.5 days, contract ended 30.04.22)

Caoimhe Butterly, Sustaining Civic Responses to Migration Project Officer (2.5 days)

Elena Garcia, Finance and Admin Manager (4 days)

Silvana Socci, Finance and Admin Assistant (4 days)

Alan Colfer, Receptionist (SDVG Community Employment) (2.5 days)

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 2022, 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. We have continued to implement a hybrid working environment and planning for a reopening of our office space to members, supporters, and other associated groups

Taxation status

No charge to taxation arises as Comhlámh has been granted a 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

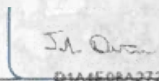
Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- 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.

Auditors

In accordance with Section 383 (2) of the Companies Act 2014, the independent auditor, RBK Business Advisers and Statutory Audit Firm, have indicated their willingness to continue in office.

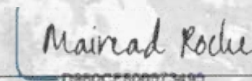
Approved by order of the members of the board of Directors and signed on their behalf by:



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John Durcan
Director

Date: 5/24/2023



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Mairéad Roche
Director

5/24/2023

Independent Auditors' Report

to the Members of Comhlámh Development
Workers and Volunteers in Global Solidarity CLG

Opinion

We have audited the financial statements of Comhlámh Development Workers and Volunteers in Global Solidarity CLG (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, 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' as modified by the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective 1 January 2019.

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- Have been properly prepared in accordance with Financial reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service 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 charitable 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.

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. 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

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

- The information given in the Directors' report is consistent with the financial statements;
- The Directors' report has been prepared in accordance with Companies Act 2014;
- We have obtained all the information and explanations which we consider necessary for the purpose of our audit;
- The accounting records of the Charity were sufficient to permit the financial statements to be readily and properly audited; and
- The financial statements are in agreement with accounting records.

Based on the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified any 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 Section 305 to 312 of the Act are not made. We have nothing to report in this regard.

Responsibilities of Directors

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.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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:

A handwritten signature in black ink that reads "Ronan Kilbane". The signature is written in a cursive style with a large initial 'R'.

Ronan Kilbane

for and on behalf of

RBK Business Advisers Chartered Accountants and Statutory Audit Firm

Termini 3

Arkle Road

Sandyford

Dublin 18

Date: 29/05/2023

Statement of Financial Activities

(Incorporating the Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Income from:					
Donations and legacies	4	38,576	24,730	63,306	66,940
Charitable activities	5	527,316	13,564	540,880	522,660
Other activities	6	1,794	10	1,804	2,347
Total income		567,686	38,304	605,990	591,947
Expenditure on:					
Raising funds		-	8,388	8,388	8,410
Charitable activities	7	581,647	28,690	610,337	608,597
Other (Dympna Meaney Fund)		1,412	-	1,412	1,412
Total expenditure		583,059	37,078	620,137	618,419
Net (expenditure)/income		(15,373)	1,226	(14,147)	(26,472)
Transfers between funds	16	9,133	(9,133)	-	-
Net movement in funds		(6,240)	(7,907)	(14,147)	(26,472)
Reconciliation of funds:					
Total funds brought forward	16	13,642	200,096	213,738	240,210
Net movement in funds	16	(6,240)	(7,907)	(14,147)	(26,472)
Total funds carried forward	16	7,402	192,189	199,591	213,738

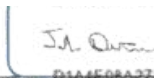
The Statement of financial activities includes all gains and losses recognised in the year.

Balance Sheet

AS AT 31 DECEMBER 2022

	Note	2022 €	2021 €
Fixed assets			
Tangible assets	13	2,167	5,765
		<u>2,167</u>	<u>5,765</u>
Current assets			
Debtors	14	4,598	21,330
Cash at bank and in hand	20	216,320	225,026
		<u>220,918</u>	<u>246,356</u>
Creditors: amounts falling due within one year	15	(23,494)	(38,383)
Net current assets		<u>197,424</u>	<u>207,973</u>
Total net assets		<u>199,591</u>	<u>213,738</u>
Charity funds			
Restricted funds	16	7,402	13,642
Unrestricted funds	16	192,189	200,096
Total funds		<u>199,591</u>	<u>213,738</u>

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



 John Durcan
 Director

Date: 5/24/2023



 Mairéad Roche
 Director

5/24/2023

Statement of Cashflows

AS AT 31 DECEMBER 2022

	Note	2022 €	2021 €
Cash flows from operating activities			
Net cash used in operating activities	19	(8,716)	(51,994)
Cash flows from investing activities			
Deposit interest	6	10	12
Purchase of tangible fixed assets		-	(3,046)
Net cash provided by/(used in) investing activities		10	(3,034)
Change in cash and cash equivalents in the year		(8,706)	(55,028)
Cash and cash equivalents at the beginning of the year	20	225,026	280,054
Cash and cash equivalents at the end of the year	20	216,320	225,026

Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

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

Currency The Charity's functional and presentational currency is Euro

2. ACCOUNTING POLICIES

2.1. Basis of preparation of financial statements

The financial statements of the Charity have been prepared on the going concern basis, under the historical cost convention, in accordance with The Financial Reporting Standard Applicable in the UK and Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Ireland (FRS 102) (Charities SORP (FRS 102) (effective 1 January 2019)) and the Companies Act 2014.

Comhlámh Development Workers and Volunteers in Global Solidarity CLG meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2. Going concern

The financial statements are prepared on the going concern basis which assumes the Charity will continue in operational existence for the foreseeable future.

The Directors have prepared annual budgets and cash flows to assist in financial planning matters for the organisation. These budgets demonstrate that the organisation will have sufficient resources to continue in operation for a period of at least 12 months from the date of approval of these financial statements and to continue to have the ability to discharge its obligations as they fall due.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Charity was unable to continue as a going concern.

2.3. 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.

2.4. 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.

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.

2.5. Taxation

Comhlámh Development Workers and Volunteers in Global Solidarity CLG is exempt from taxation due to its charitable status in Ireland (Revenue Commissioners Registration No. CHY 7680).

2.6. 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. Items with a cost over €500 are capitalised and depreciated at the following annual rates:

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

Assets, when fully depreciated and not in use, are eliminated from the balance sheet.

2.7. 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.

2.8. Debtors

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

2.9 Cash at bank and in hand

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 charitable company's cash management.

2.10. Creditors

Short term creditors are measured at the transaction price.

2.11. Financial instruments

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

2.12. Fund 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 funds:** 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.

2.13. Reserves

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.

2.14. Investment

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.

2.15. 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).

3. 3. JUDGEMENTS 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.

4. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Donations	-	4,858	4,858	2,263
Membership	-	6,999	6,999	7,458
Solidarity circle	-	7,442	7,442	8,586
Solidarity partnership (Note 4.1)	-	5,431	5,431	5,731
Donated services (Note 4.2)	38,576	-	38,576	42,902
Total 2022	38,576	24,730	63,306	66,940
Total 2021	42,902	24,038	66,940	

4.1. SOLIDARITY PARTNERS

	€	€
Action Aid	200	200
Brighter Communities Worldwide	491	491
Department of International Development	300	300
Development Studies Association Ireland	-	500
EIL	250	250
Fairtrade Ireland	500	500
Irish League of Credit Unions Foundation	-	250
Arab Irish Intercultural Centre	650	-
Plan International Ireland	120	100
Scouting Ireland	1,500	1,500
Tearfund	300	300
UCDVO	220	440
Viaiores Christi	250	250
VLM	500	500
VSI	150	150
Total	5,431	5,731

4.2. CHARITABLE ACTIVITIES

18 CMS user licences were donated by the Salesforce Foundation; the market value of the licences was €21,600 (€2021: €15,120). The Contribution of 1 volunteers for Comhlámh reception by City Centre Volunteers Group had a monetary value of €11,726 (2021: €10,946). Microsoft provided services to the value of €5,250 (2021: €5,250). Google provide advertisement to the value of €NIL (2021: €36). Glick Tech provided Salesforce development to the value of €NIL (2021: €11,550). Total donated services for the year came to €38,576 (2021: €42,902)

5. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Irish Aid	395,000	-	395,000	395,000
Concern	12,000	-	12,000	12,000
The Wheel	2,449	-	2,449	987
Deutsche AIDS Hilfe	-	-	-	1,000
European Commission	3,361	-	3,361	3,832
Irish Aid: PSPS and VDW Scheme Payments	38,912	-	38,912	17,873
Courses and facilitation	-	12,664	12,664	19,480
CVSESS	371	-	371	-
Forum	75,069	-	75,069	71,338
Admin refunds	154	-	154	250
Sale of resources	-	900	900	900
Total 2022	527,316	13,564	540,880	522,660
Total 2021	502,280	20,380	522,660	

6. INCOME FROM OTHER ACTIVITIES

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Bank interest recieved	-	10	10	12
Dympna Meaney Fund	1,794	-	1,794	2,335
Total 2022	1,794	10	1,804	2,347
Total 2021	2,335	12	2,347	

Dympna Meaney Fund - To connect with women leaders from the global south with skills to strengthen their contribution for global human rights

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
International Volunteering and Action for Development	467,903	28,690	496,593	496,668
EC - Working for a Better World: Sustaining Civic Responses to Migration (2020-1-IE01-KA204-051423)	14,368	-	14,368	24,470
Communications for Young Volunteers (2018-2-SI02-KA205-104754)	-	-	-	3,832
PSPS and VDW Scheme Payments	38,912	-	38,912	17,873
Donated Services	38,576	-	38,576	42,902
Governance Costs (Note 7.1)	21,888	-	21,888	22,852
Total 2022	581,647	28,690	610,337	608,597
Total 2021	572,815	35,782	608,597	

7.1. Governance costs

	2022 €	2021 €
External Audit	7,688	8,816
CRO filing fee	220	20
Support Cost Allocation	13,980	14,016
Total	21,888	22,852

8. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Raising Funds 2022 €	Charitable Activities 2022 €	Other expenditure 2022 €	Total funds 2022 €	Total funds 2021 €
Wages and Salaries	-	429,148	-	429,148	432,244
Depreciation	-	3,598	-	3,598	2,726
Other Expenditure	8,388	177,591	1,412	187,391	183,449
Total 2022	8,388	610,337	1,412	620,137	618,419
Total 2021	8,410	608,597	1,412	618,419	

9. NET MOVEMENTS IN FUNDS

	2022 €	2021 €
Net movement in funds is stated after crediting:		
Depreciation of owned fixed assets	3,598	2,726
Auditors remuneration - Audit services only	7,688	8,816
Operating Lease rentals - Building	18,000	21,667
Total	<u>29,286</u>	<u>33,209</u>

10. TAXATION

Comhlámh Development Workers and Volunteers in Global Solidarity CLG is exempt from taxation due to its charitable status in Ireland (Revenue Commissioners Registration No. CHY 7680)

11. STAFF COSTS

	2022 €	2021 €
Wages and salaries	373,098	378,818
Social welfare costs	41,195	41,854
Staff pension costs	14,855	11,572
	<u>429,148</u>	<u>432,244</u>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Management	3	3
Administration	1	1
Project Officers	5	6
	<u>9</u>	<u>10</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	2022 No.	2021 No.
In the band €60,001 - €70,000	2	2

Key management personnel include the CEO and the senior management team for whom the total gross remuneration cost, excluding employer pension costs and employers PRSI, was €131,179 (2021: €162,534) in the year.

The CEO's gross salary, excluding employer pension costs and employers PRSI, was €54,579 (2021: €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

12. DIRECTORS' REMUNERATION AND EXPENSES

During the year, no Directors received any remuneration or other benefits (2021 - €NIL).

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation			
At 1 January 2022	5,891	27,235	33,126
At 31 December 2022	<u>5,891</u>	<u>27,235</u>	<u>33,126</u>
Depreciation			
At 1 January 2022	5,891	21,470	27,361
Charge for the year	-	3,598	3,598
At 31 December 2022	<u>5,891</u>	<u>25,068</u>	<u>30,959</u>
Net book value			
At 31 December 2022	<u>-</u>	<u>2,167</u>	<u>2,167</u>
At 31 December 2021	<u>-</u>	<u>5,765</u>	<u>5,765</u>

14. DEBTORS

	2022 €	2021 €
Due within one year		
Trade debtors	2,850	3,220
Prepayments	1,748	2,992
Accrued Income	-	15,118
	<u>4,598</u>	<u>21,330</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 €	2021 €
Trade creditors	547	14,575
PAYE / PRSI	10,259	9,890
Accruals	12,688	13,918
	<u>23,494</u>	<u>38,383</u>

16. STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 January 2022 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2022 €
Unrestricted funds					
Unrestricted funds	200,096	38,304	(37,078)	(9,133)	192,189
Restricted funds					
International Volunteering and Action for Development					
- Irish Aid	-	395,000	(395,000)	-	-
- Forum	-	75,069	(75,069)	-	-
- Admin refunds	-	154	(154)	-	-
- NGO's	4,748	14,449	(19,197)	-	-
- Counselling (RRC)	325	-	-	-	325
EC- Working for a Better World: Sustaining Civic Responses to Migration	1,874	3,361	(14,368)	9,133	-
PSPS and VDW Scheme Payments	-	38,912	(38,912)	-	-
Donated Services	-	38,576	(38,576)	-	-
Dympna Meaney Fund	6,695	1,794	(1,412)	-	7,077
CVSESS	-	371	(371)	-	-
	13,642	567,686	(583,059)	9,133	7,402
Total funds	213,738	605,990	(620,137)	-	199,591

16. STATEMENT OF FUNDS (CONTINUED)

Statement of funds - prior year

	Balance at 1 January 2021 €	Income €	Expenditure €	Balance at 31 December 2021 €
Unrestricted funds				
Unrestricted Funds	199,858	44,430	(44,192)	200,096
Restricted funds				
International Volunteering and Action for Development				
- Irish Aid	-	395,000	(395,000)	-
- Forum	-	71,338	(71,338)	-
- Admin refunds	-	250	(250)	-
- NGO's	7,911	13,987	(17,150)	4,748
- Counselling (RRC)	325	-	-	325
EC- Working for a Better World: Sustaining Civic Responses to Migration	26,344	-	(24,470)	1,874
EC- E-Tick: Platform on Ethical Communications for Young Volunteers	-	3,832	(3,832)	-
PSPS and VDW Scheme Payments	-	17,873	(17,873)	-
Donated Services	-	42,902	(42,902)	-
Dympna Meaney Fund	5,772	2,335	(1,412)	6,695
	<u>40,352</u>	<u>547,517</u>	<u>(574,227)</u>	<u>13,642</u>
Total funds	<u>240,210</u>	<u>591,947</u>	<u>(618,419)</u>	<u>213,738</u>

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. SUMMARY OF FUNDS

Summary of funds - current year

	Balance at 1 January 2022 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2022 €
Unrestricted funds	200,096	38,304	(37,078)	(9,133)	192,189
Restricted funds	13,642	567,686	(583,059)	9,133	7,402
	<u>213,738</u>	<u>605,990</u>	<u>(620,137)</u>	<u>-</u>	<u>199,591</u>

Summary of funds - prior year

	Balance at 1 January 2021 €	Income €	Expenditure €	Balance at 31 December 2021 €
Unrestricted funds	199,858	44,430	(44,192)	200,096
Restricted funds	40,352	547,517	(574,227)	13,642
	<u>240,210</u>	<u>591,947</u>	<u>(618,419)</u>	<u>213,738</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €
Tangible fixed assets	-	2,167	2,167
Current assets	7,402	213,516	220,918
Creditors due within one year	-	(23,494)	(23,494)
Total	<u>7,402</u>	<u>192,189</u>	<u>199,591</u>

Analysis of net assets between funds - prior year

	Restricted funds 2021 €	Unrestricted funds 2021 €	Total funds 2021 €
Tangible fixed assets	-	5,765	5,765
Current assets	13,642	232,714	246,356
Creditors due within one year	-	(38,383)	(38,383)
Total	<u>13,642</u>	<u>200,096</u>	<u>213,738</u>

19. Reconciliation of net movement in funds to net cash flow from operating activities

Reconciliation of net movement in funds to net cash flow from operating activities

	2022 €	2021 €
Net expenditure for the year (as per Statement of Financial Activities)	(14,147)	(26,472)
Adjustments for:		
Depreciation charges	3,598	2,726
Investment income	(10)	(12)
Decrease/(increase) in debtors	16,732	(3,237)
(Decrease) in creditors	(14,889)	(24,999)
Net cash used in operating activities	(8,716)	(51,994)

20. Analysis of cash and cash equivalents

Analysis of cash and cash equivalents

	2022 €	2021 €
Cash at bank and in hand	216,320	225,026
Total cash and cash equivalents	216,320	225,026

21. Analysis of changes in net debt

	At 1 January 2022 €	Cash flows €	At 31 December 2022 €
Cash at bank and in hand	225,026	(8,706)	216,320
	225,026	(8,706)	216,320

22. Post balance sheet events

There were no significant events which affected the Charity since year end.

23. Related party transactions

Transactions with Directors

During the year, the company did not engage in transactions with related parties.

24. 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.

25. 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 €14,855 (2021 - €11,572). Contributions were fully paid to the fund at the balance sheet date.

26. 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.

27. Approval of the financial statements

The directors approved the financial statements on 24/05/2023



Comhlámh
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Comhlámh is
a signatory of
the Dochas
Code on
Images &
Messages