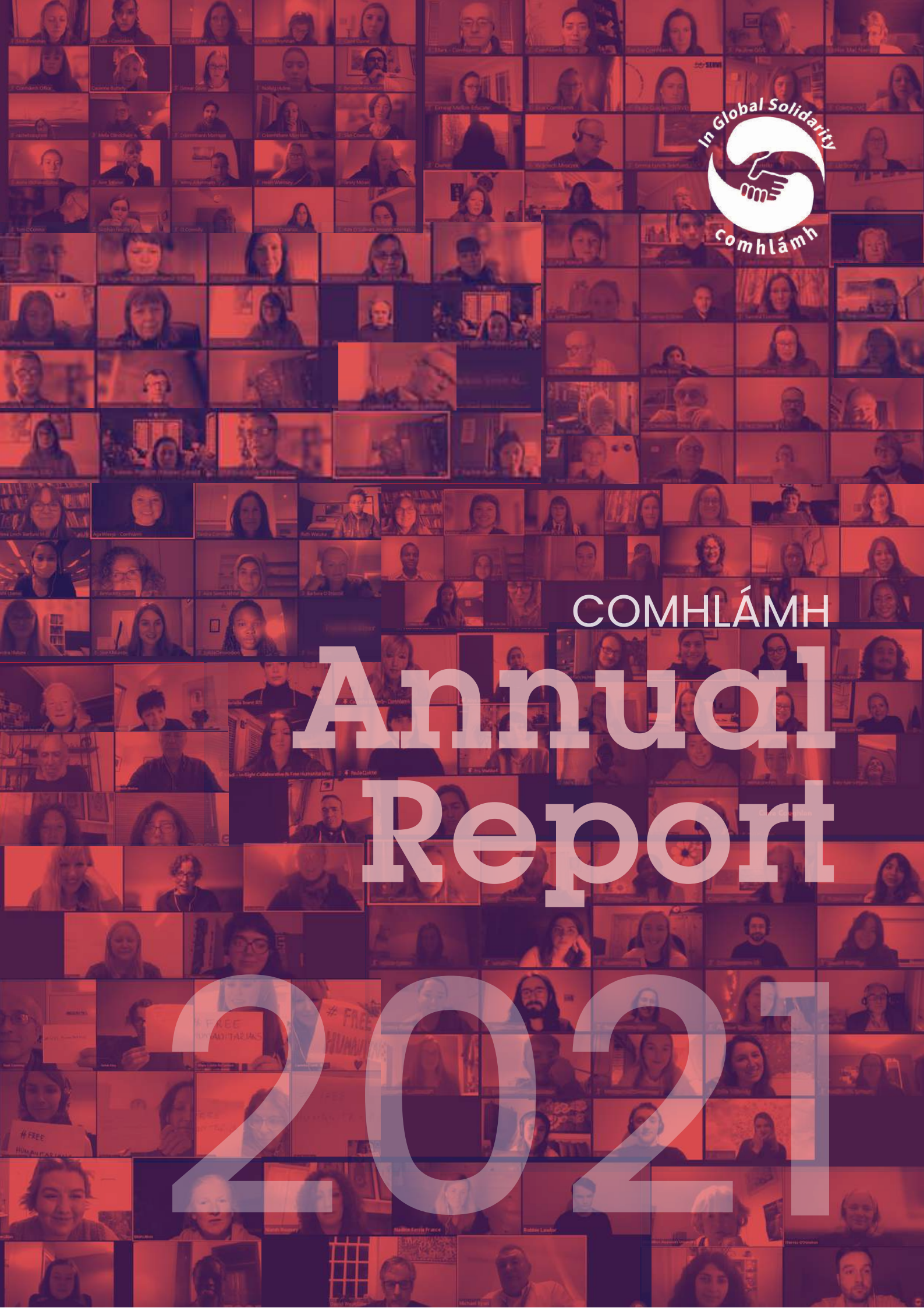




COMHLÁMH

Annual Report

2021





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.

Comhlámh

 12 Parliament Street, Dublin 2

 info@comhlamh.org

 (+353) 1 4783490

 www.comhlamh.org

 [Facebook.com/Comhlamh](https://www.facebook.com/Comhlamh)

 Twitter: [@comhlamh](https://twitter.com/comhlamh)

 Instagram: [@comhlamh_insta](https://www.instagram.com/comhlamh_insta)

 www.youtube.com/user/Comhlamh

 www.linkedin.com/company/comhlamh



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COMHLÁMH

Who We Are & What We Do

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

Membership was subsequently extended to all those who see their work in a global perspective and support our aims. Comhlámh members have always seen overseas development work and volunteering as part of a broader commitment to global development and solidarity. Many of the causes of global inequality, poverty and oppression have their origin in industrialised countries and need to be addressed by education and action from the Global North. Comhlámh's community – the stakeholders we work with – is made up of our members, development workers, volunteers, volunteer sending agencies, and those interested in development and global issues.





Comhlámh and its members at the COP 26 Global Day of Action for Climate Justice, Dublin, November 2021

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



We are motivated by the following values:

Critical voice

Authenticity

Integrity

Social Justice

Equality

Activism

Empowerment

Independence

Nurturing

Sustainability

Legitimacy and credibility

Foreword from our Chairperson



During the year, we continued to focus on questions around the future of international volunteering: Comhlámh brought different groups from across the sector together for in-depth discussions and idea sharing. This engagement will continue into 2022, helping to shape post-pandemic directions.

Dear Members and Supporters of Comhlámh,

2021 was a year of change for people: the roll-out of vaccines gave people new hope, but at the same time exposed great inequality. This manifested in challenges about patents on vaccines and medical supply challenges for the global south, while at the same time, vaccines were thrown away in the global north because of over-supply and expiry.

Comhlámh helped to highlight many of these challenges, leveraging new ways of online work and technology to enhance outreach and awareness. We saw the successful growth of our online First Wednesday discussions, which involved international speakers such as Dr Michael Ryan, Executive Director, WHO Health Emergencies Programme. During the year, we continued to focus on questions around the future of international volunteering: Comhlámh brought different groups from across the sector together for in-depth discussions and idea sharing. This engagement will continue into 2022, helping to shape post-pandemic directions.

Our member groups continued to grow and develop, including:

- **Justice for Palestine** continued its excellent work on raising awareness about Boycott, Divestment, Sanctions (BDS);
- **Access to Medicine Ireland (AMI)** raised broad public awareness of vaccine equity, through advocacy and campaigning on better access for all of humanity to medicine;
- **Trade Justice Ireland** worked to raise awareness of many challenges of proposed international trade deals;
- **Ireland Says Welcome** helped to focus attention on community sponsorship programmes as an alternative to direct provision for people seeking international protection in Ireland.



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 members group 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 European Commission through Erasmus+ (managed in Ireland by Léargas) and The European Education and Culture Executive Agency (EACEA), Concern Worldwide and the Training Links programme of the Wheel. I'd also like to thank our Solidarity Partners: Action Aid Ireland, Brighter Communities Worldwide, Department of International Development–Maynooth University, EIL, Fairtrade Ireland, Irish League of Credit Unions Foundation, Irish Rule of Law International, Plan International Ireland, Sacred Heart Missionaries, Scouting Ireland, Tearfund, Umbrella Foundation, Viatores Christi, Vincentian Lay Missionaries and Voluntary Service International.

A special thanks to those who contributed to the Dympna Meaney fund, to our individual donors in our Solidarity Circle and to you, our members. Through all this support, Comhlámh can continue its work. This support is greatly appreciated by the board. I would also like to pay tribute to our wonderful partners across the EU with whom we are collaborating on a range of projects supported by Erasmus+, including; France Volontaires, Zavod Volontariat (Slovenia), Action Aid Hellas (Greece), CESIE (Italy) and Ulex (Spain).

Finally, I would like to say a special thank you to Mark Cummings for all his great work in leading Comhlámh over the last number of years. His direction, vision and commitment to Comhlámh was truly outstanding. As Mark moves on, we now start the process of hiring a new CEO and work on developing a new strategic plan. An exciting year ahead for the organisation.



JOHN DURCAN
Chairperson

Report

Introduction

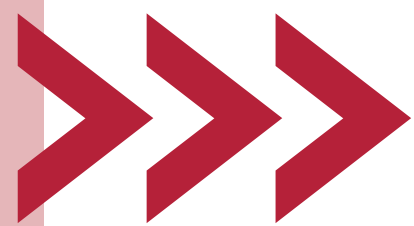
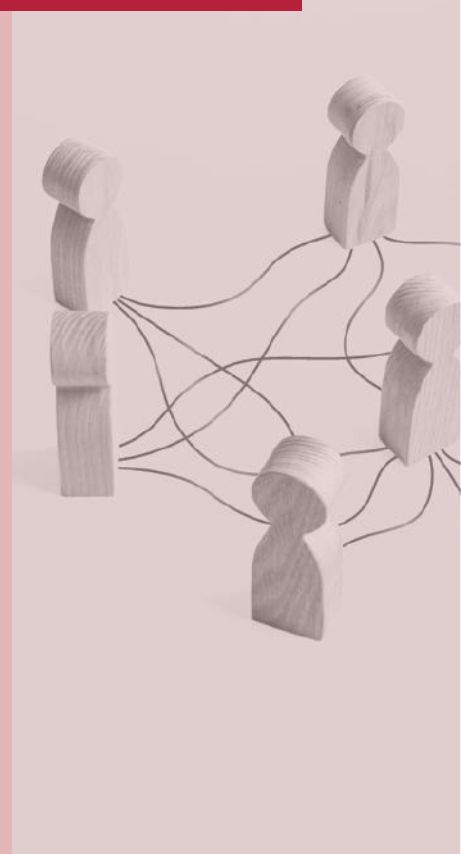
Dear Members and Supporters of Comhlámh,

We are very grateful for your ongoing support, encouragement and community, which helped sustain Comhlámh during the difficult second year of the pandemic. The effects have had a deep impact across the international development and volunteering sectors, affecting all areas of our solidarity-based work.

Since the end of 2020, we have been considering how our work is situated within a rapidly changing, emergent context, and how we wish to respond to this. This has helped to reaffirm our commitment to development education/global citizenship education approaches across all our activities. In 2021, we continued to consider issues such as climate justice, inclusion, decolonisation, and resilience. These themes will influence how we engage with people in Ireland and internationally over the coming years.

During the year, we undertook a significant evaluation of our recent Irish Aid-funded work. The findings clearly show a strong need and demand for Comhlámh to continue to support volunteer-sending agencies into what could be a very different future, through the values-led volunteering promoted by our Code of Good Practice. A notable example of this values-based engagement was the campaign to end volunteering in orphanages, which we were proud to develop and launch in partnership with Code members towards the end of 2021.

Comhlámh also plays a unique role in supporting emerging modalities of global solidarity and active global citizenship from Ireland. While the pandemic temporarily halted international volunteer placements, members of the public remained interested in and committed to examining the links between local and global justice issues. Our training and education programme offered people new opportunities to dig deeper into the challenges that society is facing.





By supporting and encouraging learners to build skills, capacities, and dispositions, we aimed to cultivate sustainable activism. This was achieved during the year through focus on an education process that works to build stamina, resilience and the integrity for long-term global citizenship and activism.

By supporting and encouraging learners to build skills, capacities, and dispositions, we aimed to cultivate sustainable activism. This was achieved during the year through a focus on an education process that works to build stamina, resilience and integrity for long-term global citizenship and activism.

The devastating pushbacks against people trying to seek international protection in Europe were ongoing in 2021, including a growing attempt to criminalise the humanitarian work of migrant solidarity responders. As the Irish Association of Development Workers and Volunteers, we expressed our deep concern at the situation unfolding at Europe's borders and stood in solidarity with responders who are facing criminal charges for their humanitarian work. This was accompanied by work with partners across the EU to develop psychosocial supports for responders: at a launch to coincide with International Volunteer Day 2021, President Higgins referred to these as "a greatly important tool in enabling those who arrive on our shores in search of shelter and safety to look to the future with hope."

Despite the difficulties posed by lockdowns, travel restrictions and limits on meetings, our member groups continued their crucial work. The issues they are focusing on were increasingly relevant during the pandemic, a stark reminder of the ways in which the very unequal distribution of power, resources, and wealth across the world links directly to our lives in Ireland. Vaccine inequality, women's leadership, unjust global trade deals, the conflict in Palestine, how we welcome people seeking international protection in Ireland: our members and supporters have helped nurture and shape discussions about these issues at local, national and international levels.



Mark and Sandra's last day at the office

During 2021, a number of our colleagues moved on: we were sorry to say goodbye to Gareth Conlon and Mark Malone, and happy to welcome their replacements, Julia Haimlinger and Aga Wiesyck. Another massive change happened at the end of 2021, when our colleague Sandra Byrne and our head, Mark Cumming, announced their departures. Sandra has left a strong legacy including the revised Code of Practice and her innovations on safeguarding and child protection. Mark led the organisation for over nine years – we are very grateful to him for his integrity, unwavering commitment to social justice, and belief in the importance of development education, which were so fundamental to shaping Comhlámh and helping to steer the organisation through the pandemic. Our sincere gratitude to Mark; and we are delighted to welcome his replacement, Caroline Murphy, who takes over from him in May 2022.

DERVLA KING
Acting CEO, May 2022

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)	Audit, governance and risk sub-group
Ciarán Burns (Treasurer)	Audit, governance and risk sub-group
Michael Hanly (Company Secretary) resigned 27/5/2021	Audit, governance and risk sub-group
Marie Therese Fanning (Staff Liaison Officer)	
Kate O'Donnell (Company Secretary)	Audit, governance and risk sub-group
Lucky Khambule (South Africa)	
Katie Dempsey	
Eoghan Rice (resigned 12/5/2021)	
Niamh Phelan (appointed 27/5/2021)	
Linda Keitasha (appointed 27/5/2021)	
Aileen Cussen (appointed 27/5/2021)	

Company secretary:

Michael Hanly (resigned 27/5/2021), Kate O'Donnell (appointed 24/6/2021).

Chief Executive Officer:

Mark Cumming (resigned 10/2/2022).

Registered office:

12 Parliament Street, Dublin 2.

Auditors:

Crowe Ireland, Chartered Accountants & Statutory Audit Firm, 40 Mespil Road, Dublin 4.

Bankers:

Permanent TSB, 70 Grafton Street, Dublin 2.

Solicitors:

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

Revenue charity number:

CHY7680

Charities regulatory authority number:

20017514

Companies registration office number:

83283



Directors' Report

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



Comhlámh and its members at the COP 26 Global Day of Action for Climate Justice, Dublin, November 2021

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 2021. We wish to acknowledge the support and partnership of our principal donor, Irish Aid. We also acknowledge our other donors, the European Commission (via Léargas for our Erasmus+-funded work), 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.



'Continuing the Journey – Development Education Series for Returned Volunteers', October 2021

2021 was a challenging year for Comhlámh. The pandemic continued to impact on our work to support values-led international volunteering, our public engagement programme, and our training and education offerings. At a time of global uncertainty about future directions for international volunteering, we engaged in protracted discussions with our main donor about priority areas of focus, resulting in the extension of our funding agreement for a further year. Our member groups' engagement and advocacy on pressing issues of global justice had to take place primarily online, without the opportunity for the richness and depth that arises from face-to-face meetings and events.

In spite of these difficulties, we made significant progress in several areas, including contributing to national and international policy and discourse on volunteering, strengthening safeguarding within VSAs, and deepening development education (DE)/global citizenship education (GCE) approaches within international volunteering. With funding from the Erasmus+ programme, we finalised and launched two significant psychosocial resources for migrant support responders, in collaboration with partners in Greece, Italy, and Spain. And in partnership with organisations across Ireland and the Global South, we launched a public campaign and pledge, "Put Children First: End Orphanage Care".

Comhlámh member groups continued their work to raise awareness of vaccine inequality, trade justice, and unsustainable production cycles relating to fast fashion, among other issues. This included collaboration on a series of First Wednesday online discussions that featured expert speakers and panellists such as Dr Mike Ryan of the World Health Organisation. Funded by Concern Worldwide, the series also covered the run-up and aftermath of COP 26, reaching an audience of over 1,000 viewers. Building on the strength and reach of these events, we hosted an online meeting in November that raised awareness of the attempted criminalisation of humanitarian workers responding to the crisis situation of migrants in the Mediterranean area.

During the year, we finalised two significant external evaluations: a review of the Irish Aid funded programme of work (2017-2020), and a review of Comhlámh's governance and management systems for the delivery of this programme. Both were very positive with the former finding "a significant level of relevance for this programme with national policy, sectoral interests and needs, and Comhlámh as an organisation."

Detailed responses to the recommendations of the reports were produced by management and work commenced on putting these in place with oversight and guidance from the Board. This included the completion of a major review of our governance manual and associated policies: both now incorporate the principles of the Charities Regulator's Charities Governance Code.

Despite the pandemic, we continued to offer creative learning spaces, engaging over 250 participants and supporting them to consider issues of interdependence, global justice, sustainability, and active citizenship. This included creating and running a new course on sustainable activism that aims to develop stamina/resilience and integrity for long-term global citizenship and hosting new online Development Education/Global Citizenship Education (DE/GCE) evening courses on active citizenship. We developed a monthly training session for staff, volunteers and board members of VSAs to encourage the mainstreaming of DE/GCE into their international volunteering programmes.

Through the Code of Good Practice for VSAs, we worked with over 35 organisations to support their engagement with trends emerging at a global level, and to reflect on how to address these within their programming. Almost no international volunteering placements were organised from Ireland in 2021 as a result of the pandemic, with huge implications and repercussions for the VSAs involved in the Code of Practice. To assist Code members at this time of enormous change and uncertainty, we supported peer sharing and community within our network, taking the opportunity to examine and review crucial issues such as social inclusion, safeguarding, and DE/GCE.

We participated in discussions on the role of values-led volunteering in contributing to a more equitable, sustainable world, linking conversations that were happening around the world with action from Ireland. Internationally, we supported the launch of the Global Volunteering Standard, participated in working groups on safeguarding and research, and led discussions on decolonial approaches to international volunteering. And we continued to host regular online information events, peer support meetings, and training/education workshops for VSAs and Code Supporters.

Our involvement in the first stages of implementation of the National Volunteering Strategy laid the foundations for stronger links between the national and international volunteering sectors. We commenced an exploration of options for promoting international placements through the IVOL database, in partnership with Volunteer Ireland. Coupled with a review of our website and social media presence, we put in place the initial steps that will help us reach new audiences and engage them in discussion around global justice, active citizenship and values-led international volunteering.



Comhlámh staff saying goodbye to Mark Cumming and Sandra Byrne

Strategic Objective

1

INFORM

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

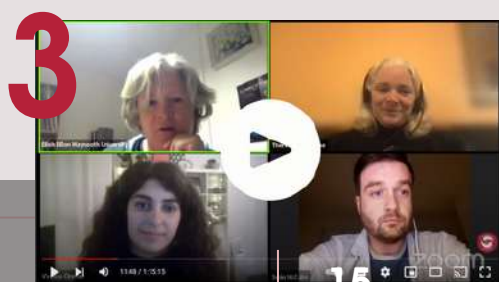
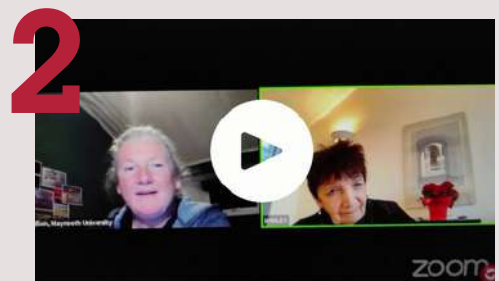
Throughout the second year of the pandemic, we focused on supporting the public to engage in discussions around global development, covering topics that ranged from vaccine equity to the criminalisation of humanitarian responses to migration. Our resources, campaigns, information events and other communications all worked to deepen critical understanding of global development. Despite our communications activities being affected by staff changes, we strengthened 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.

Key achievements included:

- Raising public awareness of the broader context of specific global justice issues that we're working on. Topics included global health and vaccine inequality, reform of care of children, decolonisation of volunteering and the development sector, the need to build resilience for ongoing engagement as active citizens, and the growing criminalisation of humanitarian volunteers.
- 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.
- Technical improvements in our websites, including the identification and purchase of specialist software to improve access for disabled people.
- Encouraging returned volunteers and development workers to participate in the process of revising Comhlámh's Volunteer Charter. As a result of the strong response to this process, we engaged over 60 people in a consultation that is continuing into 2022.

We continued to host events online, including the #FirstWeds discussion series that reached over 1,000 viewers. This was organised in partnership with Maynooth University's Department of International Development and with support from Concern. Topics ranged from education and social change, to Palestine and Ireland's role on the United Nations Security Council, to events hosted before, during and after COP26 that encouraged an exploration of the intergenerational effects of the climate crisis on people located around the world. In November, we held an online event in support of volunteers criminalised in Greece for their humanitarian migrant solidarity responses, aiming to raise awareness of their situation through this and an associated statement of solidarity.

Our public engagement through social media also grew, shown by an increase of website users, to over 15,000 members of the public. This was coupled with a growth of almost 6% in our Twitter audience and of 2% in our Facebook audience. An audit of our websites and social media engagement was carried out during the year, and the findings will help us develop a new communications strategy.



Three sessions of First Weds Autumn Series 2021 'Coping with COP26':

1. 'The Future is Now: Global Youth Voices on the Climate Crisis'
2. 'Where Does the Wisdom Lie? Elders on the Climate Crisis and 'Post-COP26: Community Activists on Where to Next'.
3. 'Community Activists on Where to Next'.

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

Strategic Objective

2

EDUCATE

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



Skills in Development Education, Edition 2021 - 7 week GCE Course in partnership with UCDVO

International volunteering was hugely affected by the pandemic, with almost all placements from Ireland being put on hold in 2021. In response, much of Comhlámh's work with volunteers focused 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 VSAs and their volunteers. We strengthened 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. Most of this work took place online, with new initiatives including the production of short videos and other visuals, online conversation clubs, and a new course on deepening solidarity-based action for global justice.

Our courses aimed to create inclusive learning spaces, and our success at this was reflected in the feedback received from the 250 participants who took part in them, including:

This course did a tremendous job at introducing global justice issues in a unique and easily understood way.

I found 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.

It was my first time doing a course like this or really engaging with global justice issues. This was a wonderful gateway, welcoming me in and ... broadening and deepening engagement.

The practical nature and duration of the course helped me to embed my learnings in a practical way within my life, supported further by the peer-led sessions and independent learning approach of the action experiment itself.

In 2021, our courses included:

- The **online Etick course on ethical communications**, which we supported with virtual conversation clubs for the first time. Developed in partnership with organisations in Slovenia, Slovakia and Italy, the course was **shortlisted for an international GENE award**.
- In partnership with UCDVO, our new **Solidarity in Action course on sustainable activism** which aimed to develop stamina/resilience and integrity for long-term global citizenship.
- New **online DE/GCE evening courses on active citizenship**, which helped to build connected communities of returned volunteers/development workers.
- **Development education training and reflection** for participants in UCDVO's year-long volunteering and global citizenship programme.
- Workshops on **solidarity-based action for change**, offered for second- and third-level students through the Gaisce awards programme and inputs to third-level courses.
- Other, ongoing courses were **Skills in Development Education, Be the Change, and Where Do I Start**, all of which support learners to explore the complex, interdependent and unequal world of which we are part and begin to envisage a more just and sustainable future for all.



Be the Change 2021 - 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)

Strategic Objective

3

SUPPORT

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

In 2021, our work with VSAs focused on supporting them to consider new and emerging models of values-based volunteering, with a strong foundation in DE/GCE approaches. International research suggests that there is no clear model of what volunteering will look like post-pandemic: instead, trends such as digitalisation, inclusion, grassroots/informal movements, decoloniality, and ecological sustainability all need to be carefully considered and responded to. Within this emergent context, and mindful of the enormous challenges that VSAs were facing as they worked to support their partners and reimagine their international volunteering placements, we focused on providing space for Code VSAs to strengthen whole-of-organisation reflection and upskilling.

Our key achievements included:

- Facilitating peer-to-peer discussion and dialogue through working group meetings on volunteering and DE, safeguarding, and a new group on ecological sustainability;
- Convening sector-wide workshops on volunteering and social inclusion, future trends in volunteering, and GCE frameworks for international volunteering;
- Conducting reviews of DE and safeguarding implementation within Code members' work, which enabled the development of recommendations on future practice;
- Developing and delivering a training programme for VSA staff, volunteers and board members that covered topics including GCE skills, fundraising and generating new funding models;
- In partnership with VSAs and other stakeholders, developing and initiating the Put Children First: End Orphanage Care campaign.

With funding from the Wheel's Training Links programme, we offered a training programme that reached over 100 participants. Topics covered included fundraising/funding diversification, incorporating development education into volunteer placements, and social inclusion in volunteering. Our Code members commented on the importance of these collective sessions and trainings in helping them to conceptualise how their work might be shaped, post-pandemic, noting how they helped:

To have a better understanding of the challenges and opportunities Irish NGOs face as the pandemic continues/ends; and the need for continued dialogue about what can be done differently, innovatively and with development education, in carrying out our programmatic work.

Other-wise session was the most important one for us as education is key for achieving our organisation's vision. Hearing from others, that they also recognise this moment as a key moment in time and the need to do things differently to become congruent with our visions

At the end of 2021, there were 34 Code member organisations, all of which have undertaken self-audits and some form of external assessment. The pause in international placements gave us an opportunity to work on strengthening the implementation mechanisms associated with the Code. We developed a Code assessment guide that will support the external monitoring process, in addition to engaging an external auditor to review in-house auditing of nine Code VSAs, as part of their triennial assessments. The auditor also completed six external audits: a recognition panel was then convened to consider the assessments' findings, resulting in the following recommendations:

- **Advanced Compliance Level:** Brighter Communities Worldwide, Nurture Africa, Serve and Voluntary Service Overseas (VSO)
- **Initial Compliance Level:** Chernobyl Children International
- **Intermediate Compliance Level:** Vincentian Lay Missionaries (VLM).

Our Code Supporter Network grew to 16 organisations: these are organisations that do not arrange international volunteer programmes themselves, but that have an interest in promoting values-led volunteering with their stakeholders. By signing up as a supporter, they demonstrate their commitment to a vision of international volunteers working in solidarity for a just, equitable and sustainable world. In 2021, several Code supporters were also involved in promoting the **Put Children First: End Orphanage Care endorsement campaign**, bringing it to wider audiences. Code Supporters include Maintain Hope (joined in 2021), the Health Service Executive (HSE), the Irish National Teachers Organisation (INTO) and Association of Secondary Teachers in Ireland (ASTI).



Strategic Objective

4

NURTURE

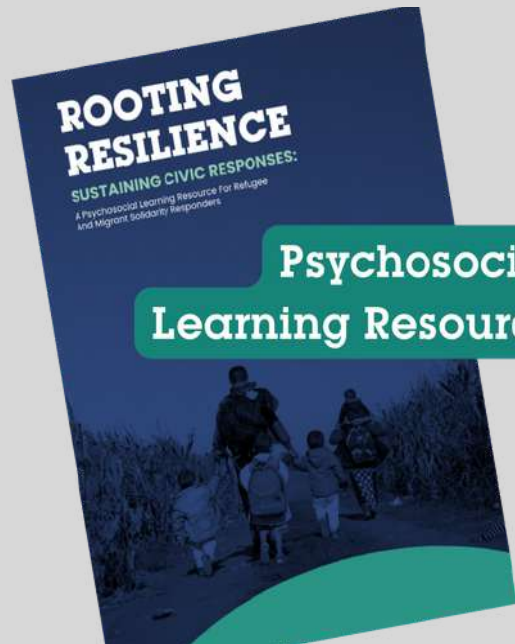
We will provide a supportive environment for those we work with to help sustain them in their work.



National Report: Ireland

The project aims to assist migrant support responders who are encountering and helping people seeking international protection within Europe. As well as being witness to the endurance and courage of many of those who make the journey, they also witness the suffering of people on the move. The impacts of this can be painful, overwhelming, stressful or potentially traumatic. However, many of those responding also speak to the vicarious resilience of working alongside those making the journey, as well as deepening awareness of their own capacity for endurance, and those of their peers.

Our “Working for a Better World” (W4BW) project continued throughout 2021. Funded by the Erasmus+ programme, this partnership involves four organisations based across the EU that are working to provide psychosocial supports for migrant solidarity responders. Comhlámh is the lead partner, alongside CESIE from Italy, Action Aid Hellas from Greece, and Ulex from Spain. As with other areas of work, the public health situation forced us to adapt the project’s aims and activities. Our focus was on finalising and disseminating a training manual and psychosocial learning resource, and on beginning the process of disseminating the learning.



Psychosocial Learning Resource

During the year, we developed a training manual and a learning resource that will help to build resilient practices and cultures within networks and organisations of responders. Both respond to both the trauma of the witness, as well as the profound courage of those who survive. To launch the resources, we held an event on December 15th that was attended by over 80 practitioners from civil society organisations, migrant-led organisations, academics, social workers, volunteers, and development workers.

Psychosocial Training Manual

**SUSTAINING
MIGRANT
SOLIDARITY
RESPONSES:**
A Psychosocial Resilience
Training Manual

“Being able to identify when you are no longer fit for duty for a while is really important and knowing what your limitations are. And that is, for me, very much linked with the concept of a boundary. So 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.”

Quote from a participant in the research conducted as part of the Working for a Better World project

In a letter welcoming the project, President Higgins said:

The Mental Health and Psycho-Social Support resources being launched today are a greatly important tool in enabling those who arrive on our shores in search of shelter and safety to look to the future with hope, acquiring that sense of place, home and belonging which is so essential to our full flourishing.

We also continued to administer the Volunteer Development Worker (VDW) Scheme and Public Service Pension Scheme (PSPS) on behalf of Irish Aid and the Department of Social Protection (DSP). This included processing over 130 new and historical VDW applications, as well as responding to approximately 40 queries from members of the public about their eligibility for the scheme. We updated and revised the VDW form, reaching agreement with the DSP that it can be amended so that it is completed post-placement. This will greatly improve the administration of the scheme and prevent the development of a backlog of cases. In relation to the PSPS scheme, we responded to queries from the public about their eligibility to apply; progressed several ongoing applications; and closed approximately ten cases that were either forwarded for payment or deemed ineligible.



Strategic Objective

5

INNOVATE

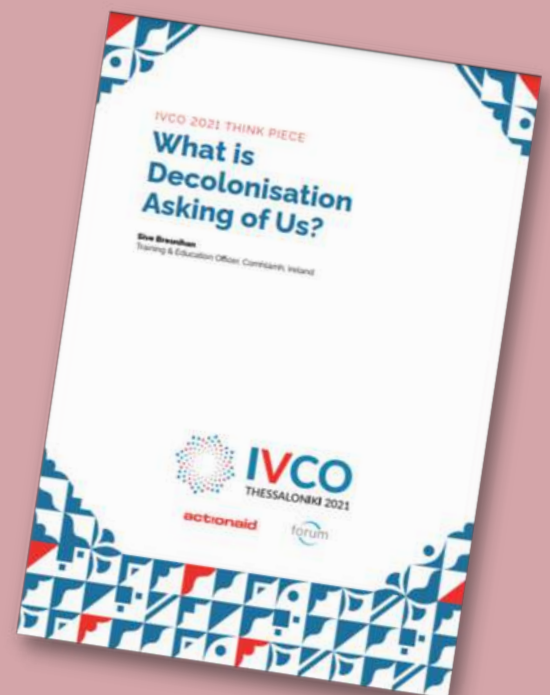
We will contribute to and lead the development of research, policy and practice on volunteering for international development, which will inform our advocacy work.

Throughout 2021, 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. The launch of Ireland's National Volunteering Strategy 2020–2025 set out a broad framework for mainstreaming national and international volunteering, through the inclusion of a dedicated objective on international volunteering and GCE. We participated in three **Department of Rural and Community Development national volunteering implementation committees**: the international volunteering committee, the IT committee, and the committee of Chairs and Secretaries. A key outcome was the agreement reached in principle that Comhlámh will be able to participate in the I-VOL Database of Volunteer Ireland, ensuring that it includes international volunteering placements offered by Code members.

Continuing the focus of our work with Code members, we **participated in and contributed to a range of GCE and safeguarding working groups**, with the aim of discussing, learning, and shaping discussions on issues of relevance to good practice in values-led international volunteering. This included participation in the Dóchas DEG and Safeguarding Working Group, where we raised challenges including vetting for international volunteers. We made submissions to the Department of Education's consultation process on the development of a new education for sustainable development strategy, as well as joining Irish Development Education Association's (IDEA) ACE group to develop a common submission to the review of Irish Aid's GCE Strategy. We welcome the recognition of the role of international volunteering in GCE that is included in the new Strategy, covering 2021 – 2025.

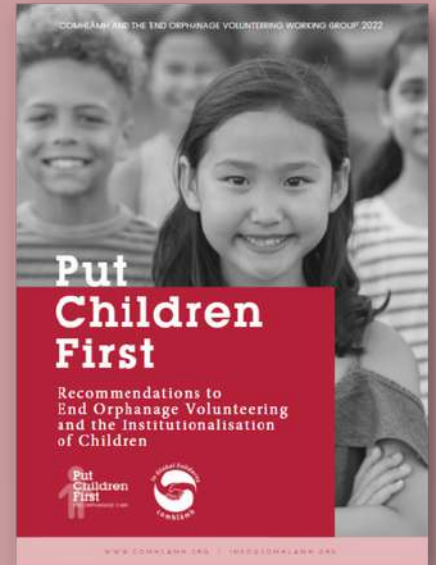
As participants in the **IDEA Code peer support network**, we gave a presentation in October for IDEA members on our recent experiences with/ reflections on decolonial pedagogy. This was very well received, with one participant feeding back: *"I think that the last 30 minutes will have a lasting impact on my pedagogical practice - thank you"*. In November, we also chaired IDEA's webinar on "Future Trends in Development Education". Finally, we submitted a second self-assessment for the Code: feedback included recognition of our move from 'safe spaces to brave spaces' and the role of 'transformative methodologies... The depth of these reflections in Comhlámh is evident in the workbook, in how you engage with the Code and see it – as we do – as an evolving tool which should be refined and developed with use.

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, participation on their board, and co-chairing the Standards Working Group which completed a review of the Forum Global Volunteering Standard. The standard was re-launched at IVCO 2021, Forum's annual conference of International Volunteer Cooperation Organisations in October, with communications support being provided by Comhlámh. During the conference, Comhlámh chaired several sessions on inclusivity and good practice in international volunteering, as well as writing a framing discussion paper for the conference titled 'What is Decolonisation Asking of Us?' We joined Forum's diversity and inclusion community of practice, providing a keynote input on decolonisation at one of their workshops as well as sharing the group's thinking with Code VSAs through working group meetings.



Our work to support a transition away from volunteering in orphanages included engaging with groups such as the ReThink Orphanages European Hub and the Transforming Children's Care Global Platform Forum. These provided an **opportunity for updates on relevant legislation and policy at the EU level** and sharing of information on achievements in the global movement to end orphanage volunteering, including our rollout of the "Just Care, Just Volunteering" development education resource.

Within Ireland, we convened ten meetings of the **End Orphanage Volunteering Working Group**. The group's work included policy recommendations that informed the '**Put Children First: End Orphanage Care Recommendations to End Orphanage Volunteering and the Institutionalisation of Children**' campaign document. This was accompanied by a dedicated campaign '**Put Children First: End Orphanage Care**' with key messages, dedicated branding, visuals, hashtag, and a pullout stand, to increase awareness and secure support for change in policy and practice. The campaign twins a **revised online individual pledge** together with an ask of organisations to endorse key policy recommendations. We also revised the pledge page and linked it with the Uplift campaigning platform to gather further coverage.



'Put Children First: End Orphanage Care' Recommendations document



The launch of the 'Put Children First: End Orphanage Care' Pledge

To target the **individual petition** and increase critical understanding of the issues, we collaborated with the National University of Ireland, Galway (NUIG) and Tearfund Ireland for the delivery of three DE workshops engaging 28 university students from NUIG, the National University of Ireland, Maynooth, the University College Dublin and the Technological University Dublin. The sessions included facilitated exercises and inputs from care reform experts and international advocates Ruth Wacuka (founder of Reroot Africa) and Peter Muthui (Director of Child in Family Focus). We **launched our pledge** at the second workshop with Peter Muthui and 15 students attending and Ruth's quote carried in our press release:

We cannot achieve change unless we are ready to look through the lens of children and young people highly impacted by our volunteering behaviour and actions. Attempt to walk through their past and present lives and the complexities of orphanage volunteering, and that the experience will shape translates to action - It is only then we will come close to doing better



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 Group

The group engaged in learning, campaigning, and promoting on access to medicines and highlighting the inequality of access that the current domestic and international model is perpetuating. In March, they contributed to an online discussion on 'Just Health', with speakers including Dr Mike Ryan (WHO), Nadine Ferris France (Irish Forum for Global Health), Dr David Weakliam (HSE) and Robbie Lawlor (Activist/ Access to Medicines Ireland). The group was at the forefront of pushing the debate in Irish media and in the Dáil around vaccine nationalism and intellectual property. This conversation is vital to ensuring equitable access to vaccines during an international health crisis.



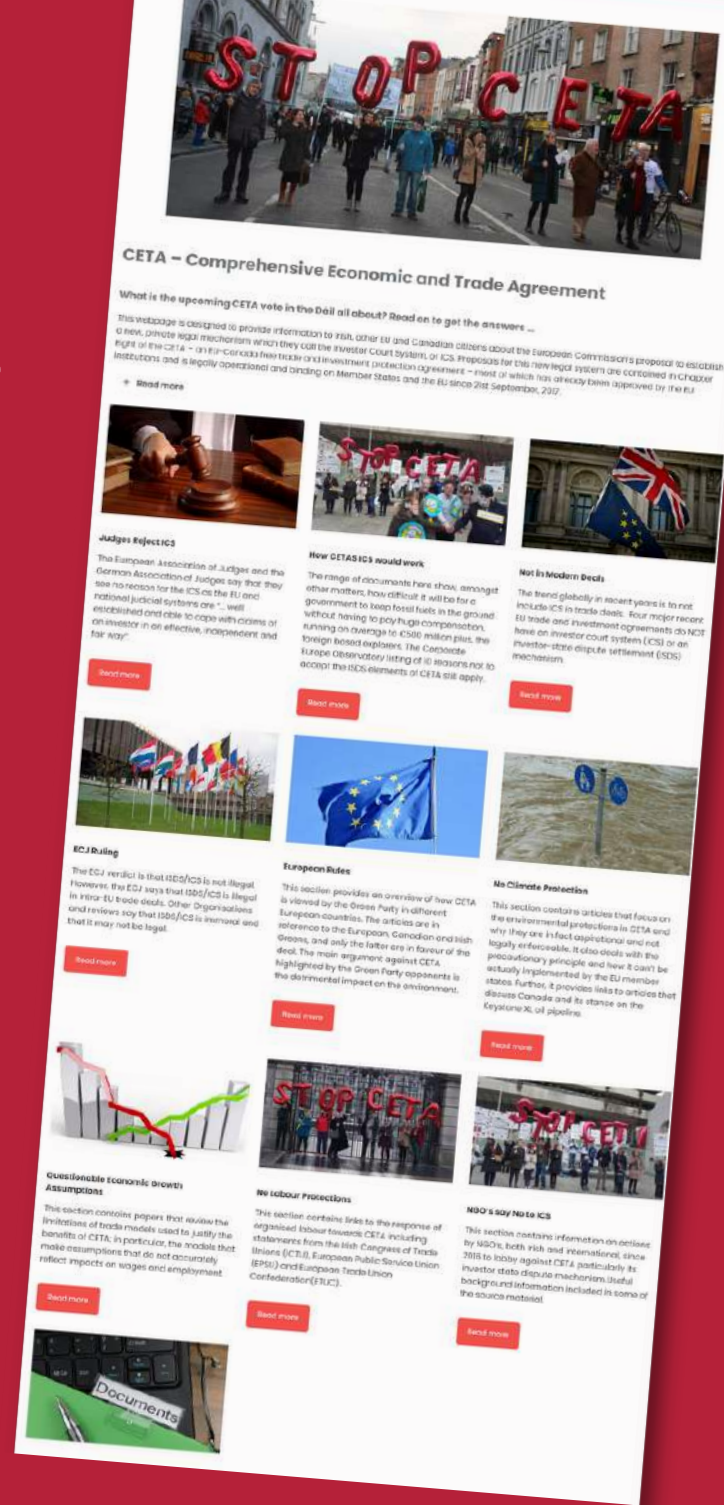
Together with other organisations and politicians, the group led a protest at the end of November to demand Ireland to stop blocking the Trade-Related Aspects of Intellectual Property Rights (TRIPS) waiver, which would allow for a rapid increase of COVID-19 vaccine manufacturing, which can bring an end to this pandemic.

Access to Medicines Ireland's November protest in November demanding Ireland to stop blocking the Trade-Related Aspects of Intellectual Property Rights (TRIPS) waiver



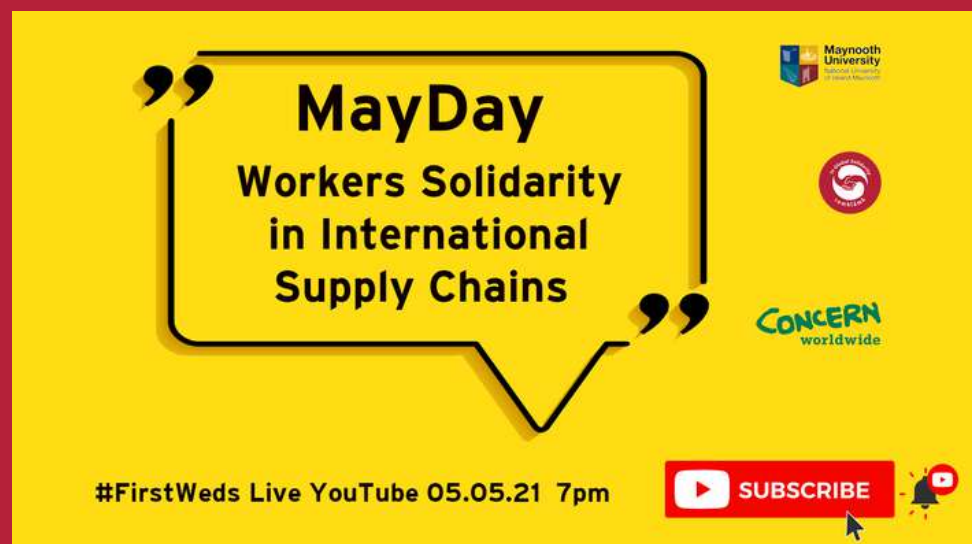
The Trade Justice Group

Comhlámh's Trade Justice Group was a consistent voice and advocate against the Comprehensive Economic and Trade Agreement (CETA) trade deal. They 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. In 2021, the group published a new resource page with up-to-date, relevant and accessible information on CETA. They also published letters and opinion pieces in the Irish Times that drew attention to the environmental and social impact the deal will have and engaged with the Irish government to campaign against the ratification of the deal.



The Fashion Justice Group

The Fashion Justice Group held 2 events in 2021. In April they organised 'The True Cost of Fashion - Who is Paying for It?' and in May they hosted a successful FirstWeds Debate on May Day 2021 titled '#FirstWeds: Workers Solidarity in International Supply Chains'. The pandemic brought the issue of international supply chains to the fore: given an increasing move to online purchasing in clothes, the group explored what this means for workers in garment manufacturing.



Justice 4 Palestine Group

The Justice 4 Palestine hosted a First Wednesday debate in February that looked at how Ireland can use its seat on the United Nations Security Council to support Palestine. The group was joined by Abeer al-Mashni, an expert in the field of development and policy formulation in Palestine, Richard Falk, the Chair of Global Law at Queen Mary University London and Professor of International Law Emeritus at Princeton University and Éamonn Meehan, former Director of Trócaire. The group is also supporting the BDS movement, which Comhlámh has signed up to.





Ireland Says Welcome Group

As part of Refugee Day 2021 celebrations, the 'Ireland Says Welcome group' ran an event to put a focus on Community Sponsorship as an example of solidarity and hospitality by communities, in stark contrast to the degrading Direct Provision system experienced by many people seeking asylum. They provided an overview of the programme and discussed its benefits, as compared to facilitating international protection in comparison with the direct provision system.



The Dympna Meaney Women's Leadership Development Fund

The Dympna Meaney Women's Leadership Development Fund connects women leaders from the Global South with skills building opportunities to strengthen their contribution to global human rights. The fund has provided grants over the past number of years to women in Uganda with the assistance of Self Help Africa NI and its NE Ugandan office based in Soroti, Teso Sub Region. In 2021, the group supported two women to attend skills building courses to strengthen their capabilities on working with women on gender-based violence strategies.



Dorothy Kwennah Tooman received a bursary of \$3,710 for the Development Education Network Liberia (DEN-L) from the Dympna Meaney Fund in 2019 in order to implement a Capacity Building Project.

Monitoring and Learning

Despite the many challenges encountered in 2021, Comhlámh made substantial progress towards the achievements set out in the 2021 Results-Based Framework, which have been detailed above. In addition, the external evaluation of our Irish Aid-funded work comprised a substantial part of our evaluation and learning work during the year. It provided an opportunity for reflection on four years of activities (2017–2020), allowing us to consider longer-term learning and impact and to identify recommendations that will inform our next strategic plan.

Overall, the evaluators found the programme to be:

- **“strategic in its approach, with the various strands of action knitting together well in making a coherent and comprehensive contribution to the field of international volunteering;**
- **achieving results through a necessary balanced focus on both task and process in its approach, and a level of investment in review and strengthening of the various elements that shape its outputs;**
- **resilient in retaining a relevance in the midst of the extensive disruption in this field due to COVID-19;**
- **creative and determined in advancing new ideas and offering spaces to explore future perspectives for this field and its key actors; and**
- **holding a standing within the sector giving tangible in underpinning and strengthening the quality of and outcomes from international volunteering.”**

Two significant areas of achievement were highlighted. In relation to the Code, the evaluators noted that “the sustained and substantive engagement of VSAs with Comhlámh and in particular with the structures, activities and supports for the Code of Good Practice points to a strong sectoral relevance.” In addition, our DE/GCE work was identified as being of particular importance for the international volunteering sector. The report stated that:

A particular element of thought leadership is noted repeatedly, by interviewees and in the surveys, in the work of Comhlámh that has enabled outcomes. This is emphasised in relation to development education and its integration with volunteering, and in relation to models of good practice for international volunteering.

Over the course of the year, we continued to engage and respond to the findings of the KOSI review of Comhlámh’s governance and management systems for the delivery of the programme supported by the Department of Foreign Affairs. A detailed management response was submitted to Irish Aid in November 2021, and an action plan has been operationalised in response to main recommendations. We completed a major review of our governance manual and associated policies, which are built around the Principles of the CRA’s Charities Governance Code.

Future Plans



In 2022, we will undertake a strategic planning process that will guide our work over the subsequent three-year period. For the year-long transition period, we have developed a programme that will continue and build on our work with VSAs and international volunteers, in line with the recommendations of the recent external evaluation and our learning from the previous programme. We plan to expand our public engagement and to nurture public interest in global solidarity by bringing the learning, good practice, and pedagogical approaches we have developed to new audiences.

This will take place through several strands:

- (a)** increased collaboration with existing strategic partners, through engaged research into emerging models of global citizenship,
- (b)** mainstreaming arising findings and recommendations into our existing work, and
- (c)** using the findings and recommendations to shape engagement with new partners from the national volunteering sector, within the framework of the National Volunteering Strategy.

Our third outcome is focused on extending our outreach and communications work to engage new and diverse audiences in 2022 through collaboration with Volunteer Ireland on the IVOL database, building connections with domestic volunteer-involving organisations, and redeveloping our main website.

We hope that there will be more opportunities for face-to-face engagement with members and other groups and individuals interested in action for global justice: depending on the public health situation, we look forward to welcoming people back into our premises on Dublin's Parliament Street. We also hope to grow the psychosocial supports we offer to volunteers, humanitarian and international development workers, building on the enormous learnings of the past two years through the E+-funded Working for a Better World – Sustaining Civic Engagement programme.

Financial Review

Comhlámh's work in 2021 was mainly funded by Irish Aid and its own resources, such the income generated by facilitation and courses and the financial support of our members and solidarity circle donors. We continued to have the support of other Non-Governmental Organisations and the donations of services to practically the same levels as in 2020.

Excluding the drop in VDW scheme income, which has been impacted by COVID and shows an ongoing fluctuation each year, we experienced an overall decrease of 13% in income. This was mainly caused by the conclusion of several EU-funded projects during the year. We will finalise the remaining project in the first quarter of 2022 and will continue to develop applications and partnerships to access more EC resources.

After several extensions of one year, Comhlámh is seeking to sign a multiannual funding agreement with Irish Aid that will commence in 2023. This will align with the implementation of our next strategic plan, which will be developed in 2022. In addition, the collaboration with Forum is to be continued in the foreseeable future.

The organisation generated a very modest contribution of just over two hundred euro to its unrestricted reserves.

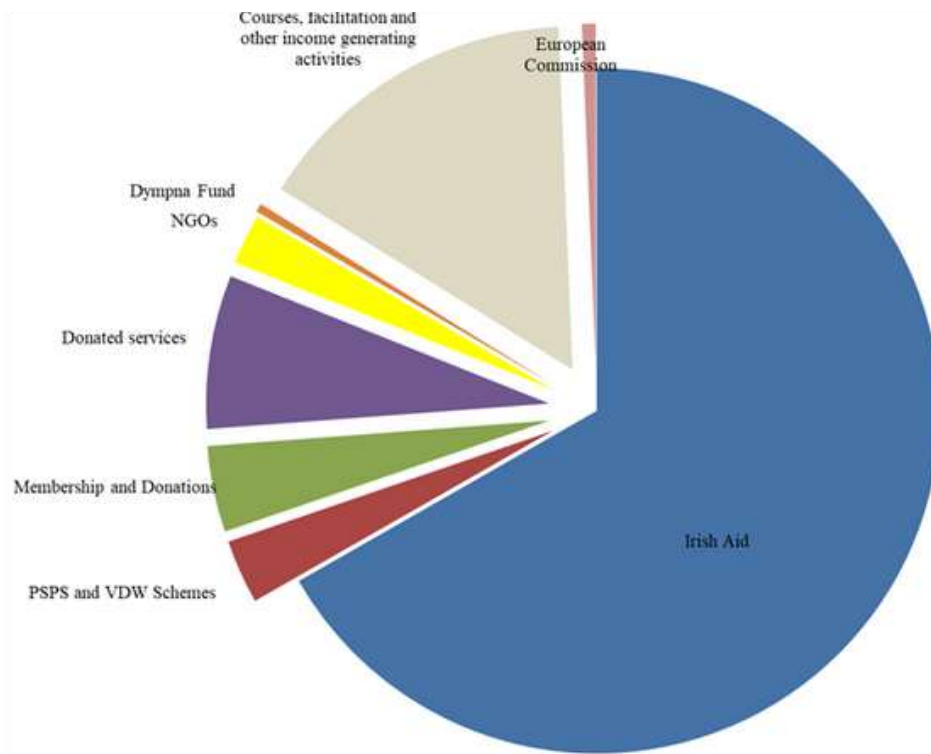
Reserves Policy

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

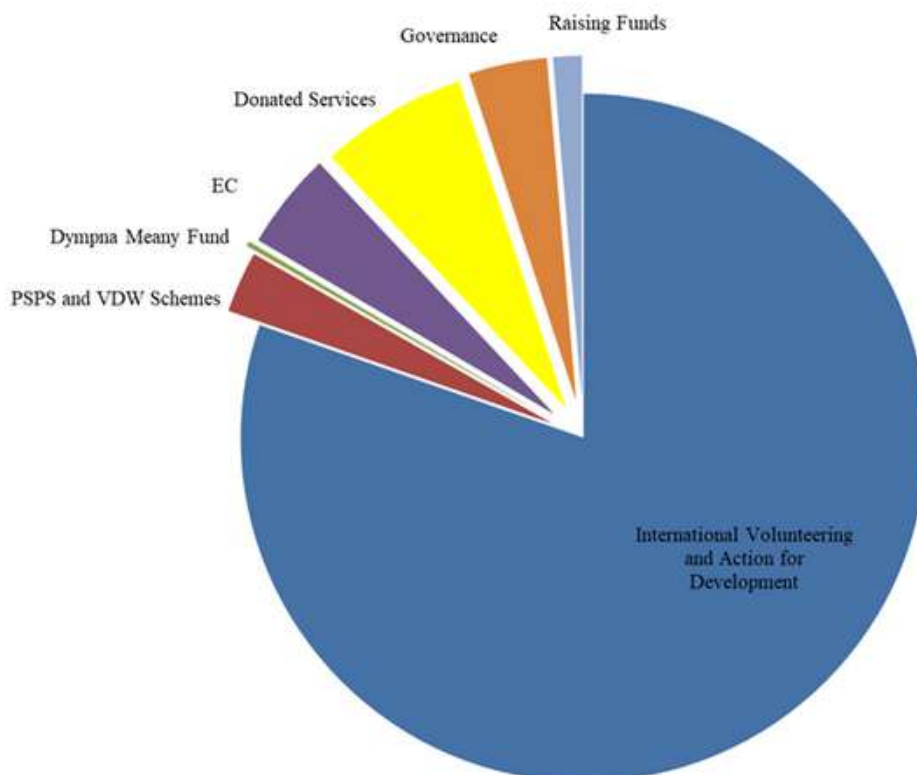
The calculation of the required level of reserves is an integral part of the association's planning, budget and forecast cycle. It takes into account risks associated with each stream of income, planned activity level, and organisational commitments. As a rule, Comhlámh reserves should be no more than 12 months' running costs. As a target, Comhlámh aims to hold reserves that should fund core costs for a minimum period of six months. At the end of 2021, we calculated the level of reserves as equivalent to 6.1 months of core costs for 2022.

Income & Expenditure Tables, 2021

INCOME 2021



EXPENDITURE 2021



Structure, governance and management

Board of Directors

Comhlámh is governed by a Board of Directors that provides leadership, strategic direction, and oversight of the Association. The board is the primary decision-making body for Comhlámh and is elected by members at the Annual General Meetings (AGMs). The maximum tenure is five years, with the first mandate being for two years with a requirement that the director is put up for election for subsequent one-year terms. Each year, an audit takes place to examine who is due to retire or is seeking a renewal of their mandate. Consideration is given to maintaining a comprehensive skills mix, ensuring we have the range of knowledge and experience needed to guide and oversee the governance of the Association. Candidates to fill the vacancies to the board are sought from within the membership and outside in the wider constituency of those active in global development work. Where necessary, we engage with Boardmatch to identify suitably 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 by 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 seven times in 2021, ensuring that the Association is performing and delivering against annual work plans and the wider strategic plan, adhering to financial procedures, remaining solvent while expanding the budget according to the annual plan, reviewing the outcomes of the statutory audit, and complying with all legal requirements. Two of the seven meetings were given over to questions of reviewing the results of a programme evaluation for the period 2017-2020 and consideration of future strategic direction.

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 2021 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:

- The board signed off on the CRA Governance Compliance Record Form and is satisfied it is compliant with the Code.
- Arising from the experience of completing the CRA Compliance Record Form, the board decided the governance manual that was being reviewed should undergo a complete overhaul and be re-built around the 6 principles in the Charity Regulators' Governance Code. Having our governance manual in the structure of the CRA's governance code will make the process of checking and proving our compliance easier. Furthermore, this structure will allow the Board to identify areas where further policy development needs to be carried out in order to improve Comhlámh's compliance.
- The board also renewed the anti-fraud statement at its first meeting after the AGM.

The Board undertakes a review of their own collective and individual performance as directors each year. Individual and collective data is gathered and shared in a report for discussion at the last board meeting before the AGM so that decisions can be taken prior to any changes in the board's composition. The annual review identified increased confidence of individual members to contribute to the strategic direction of the Association. The process again identified the need to continue building opportunities for the Board to have dedicated meetings on questions of strategy which was facilitated by the extra board meetings in 2021 to consider the outcome of the Programme Evaluation carried out for the period 2017-2020.

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

In 2021, the board sought to identify new members with backgrounds in communications, business development and diversity and inclusion.

Board Member	Board attendance	Sub-group attendance	Skills area
Michael Hanly	2/2	AGR group – 1/1	NGO management, donor funding
Lucky Khambule	6/7		Asylum rights, finance and customer services
Ciarán Burns	6/7	AGR group – 2/2	Accountant, financial management & risk analysis
Morina O'Neill	6/7	AGR group – 2/2	Policy, research, development education
Marie-Therese Fanning	3/7		Human resource management
John Durcan	7/7	AGR group – 2/2	Data scientist, data protection
Kate O'Donnell	6/7	AGR group – 1/1	Public administration
Katie Dempsey	6/7		Fundraising, research
Eoghan Rice	2/2		Communications
Linda Keitasha	2/5		Diversity and Inclusion
Niamh Phelan	5/5		IT & web specialist
Aileen Cussens	4/5		Trade justice & business

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, Treasurer and Secretary. It met twice in 2021 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.

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

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

Risk Management

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

The risks identified by the Board are detailed in our Risk Register and scored in relation to impact and likelihood to provide a gross score. The top risks identified included the impact of the Covid crisis, the downturn in donors' funding, ability to retain experienced staff, and the 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 Head of Comhlámh, the Finance and Administration Manager, and the Programme Manager, oversees the implementation of programmes internally and reports to the Board. The team is made up of 7.7 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 2021

Mark Cumming, Head of Comhlámh (4.5 days)

Dervla King, Programme Manager (4 days) – returned from career break in September

Elena Garcia, Finance and Admin Manager (4 days)

Silvana Socci, Finance and Admin Assistant (4 days)

Sive Bresnihan, Training and Education Officer (4 days)

Gareth Conlon, Volunteer Engagement Officer (4 days) – resigned May

Julia Haimlinger, Volunteer Engagement Officer (4 days) – commenced May

Sandra Byrne, Volunteering Quality Officer (4 days) – interim programme manager (5 days) to cover for a career break

Janet Horner, Volunteering Quality Officer (3 days) – cover for career break till August

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

Mark Malone, Communications Officer (4 days) – resigned May

Aga Wiesyk, Communications Officer (4 days) – commenced July

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

Emma Flanagan, Student placement, Youth and Community work, Maynooth University

Emma McCormack, Student placement, Youth and Community work, Maynooth University

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

Directors' responsibilities statement

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

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

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

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

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

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

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

Lobbying and political donations

There were no political donations in 2021, and as a result no disclosures are required under the Electoral Act, 1997.

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

Important events since the year end

There have been no significant events affecting the company since the year end. In line with public health advice and guidance, and following consultation with staff, we are implementing 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.

Auditor

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

Signed on behalf of the directors

DocuSigned by:
John Durcan 5/31/2022
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John Durcan
Director

DocuSigned by:
Ciarán Burns 5/31/2022
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Ciarán Burns
Director

Approved by the directors on 31/05/2022

Independent Auditors' Report

to the Members of Comhlámh Development
Workers and Volunteers in Global Solidarity,
Company Limited by Guarantee

YEAR END 31 DECEMBER 2021

Opinion

We have audited the financial statements of Comhlámh Development Workers and Volunteers in Global Solidarity Company Limited by Guarantee for the year ended 31 December 2021, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" ("Charities SORP").

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2021 and of its net movement in funds for the year then ended;
- have been properly prepared in accordance with FRS102 as applied with regard to the Charities SORP; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for Opinion

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

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

Conclusions relating to going concern

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

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

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

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 information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

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

·in our opinion, the information given in the Directors' Report is consistent with the financial statements; and

·in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

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

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

Matters on which we are required to report by exception

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

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

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

DocuSigned by:
Shaw McClung
4007069BEFC94BC

Shaw McClung

for and on behalf of

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4.

Date: 14/06/2022

Statement of Financial Activities

(Incorporating the Income and Expenditure Account)

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	<u>Notes</u>	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>TOTAL 2021</u>	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>TOTAL 2020</u>
		€	€	€			€
INCOME AND ENDOWMENTS FROM							
Donations and legacies	3	42,902	24,038	66,940	40,390	27,789	68,179
Charitable activities	4	502,280	20,380	522,660	626,186	19,580	645,766
Other activities	5	2,335	12	2,347	2,497	115	2,612
TOTAL		547,517	44,430	591,947	669,073	47,484	716,557
EXPENDITURE ON							
Raising funds	7	-	8,410	8,410	-	8,851	8,851
Charitable activities	6	572,815	35,782	608,597	660,246	24,254	684,500
Other (Dympna Meaney Fund)	7	1,412	-	1,412	772	-	772
TOTAL		574,227	44,192	618,419	661,018	33,105	694,123
NET INCOME/(EXPENDITURE)		(26,710)	238	(26,472)	8,055	14,379	22,434
NET MOVEMENT IN FUNDS		(26,710)	238	(26,472)	6,414	(19,141)	(12,727)
RECONCILIATION OF FUNDS:							
Total funds brought forward	15	40,335	199,875	240,210	32,280	185,496	217,776
TOTAL FUNDS CARRIED FORWARD	15	13,625	200,113	213,738	40,335	199,875	240,210

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

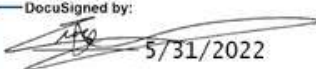
The notes on pages 55 to 63 form part of these financial statements.

Balance Sheet

AS AT 31 DECEMBER 2021

	Note	€	2021 €	€	2020 €
FIXED ASSETS					
Tangible assets	11		5,765		5,445
CURRENT ASSETS					
Debtors	12	21,330		18,093	
Cash at bank and in hand	13	<u>225,026</u>		<u>280,054</u>	
TOTAL CURRENT ASSETS		246,356		298,147	
CREDITORS: Amounts falling due within one year	14	<u>(38,383)</u>		<u>(63,382)</u>	
NET CURRENT ASSETS			<u>207,973</u>		<u>234,765</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			213,738		240,210
CREDITORS: Amounts falling due after more than one year			-		-
TOTAL NET ASSETS			<u>213,738</u>		<u>240,210</u>
THE FUNDS OF THE CHARITY:					
Restricted funds	15		13,642		40,335
Unrestricted funds	15		<u>200,096</u>		<u>199,875</u>
TOTAL CHARITY FUNDS			<u>213,738</u>		<u>240,210</u>

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

DocuSigned by:

 5/31/2022
 C600396991A44D8

Director

DocuSigned by:

 5/31/2022
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Director

The notes on pages 55 to 63 form part of these financial statements.

Statement of Cashflows

AS AT 31 DECEMBER 2021

	Note	2021 €	2020 €
NET CASH USED IN OPERATING ACTIVITIES	18	<u>(51,994)</u>	<u>50,409</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Deposit interest		12	18
Purchase of computer equipment		<u>(3,046)</u>	<u>(6,960)</u>
NET CASH USED IN INVESTING ACTIVITIES		<u>(3,034)</u>	<u>(6,942)</u>
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	19	<u>(55,028)</u>	<u>43,465</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	19	<u>280,054</u>	<u>236,589</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	19	<u>225,026</u>	<u>280,054</u>

The notes on pages 55 to 63 form part of these financial statements.

Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

Basis of preparation

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

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

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

Incoming resources

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

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

Recognition of expenditure

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

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

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

Raising funds

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

Support costs

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

Governance cost

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

Donated services/ gifts in kind

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

Currency

The Company's functional and presentational currency is Euros.

Tangible fixed assets and depreciation

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

Lease agreements

Operating leases

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

Funds accounting

Funds held by the charity are:

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

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

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

Reserves policy

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

Investment policy

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

Pension scheme

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

Taxation

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

Debtors

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

Cash and cash equivalents

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

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

Financial instruments

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

Creditors

Short term creditors are measured at the transaction price.

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

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

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

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

3. DONATIONS AND LEGACIES

	<u>Notes</u>	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>TOTAL 2021</u>	<u>TOTAL 2020</u>
		€	€	€	€
Donations		-	2,263	2,263	7,916
Membership		-	7,458	7,458	7,074
Solidarity circle		-	8,586	8,586	6,713
Solidarity partnership	3.1	-	5,731	5,731	6,086
Donated services	3.2	42,902	-	42,902	40,390
		42,902	24,038	66,940	68,179

3.1. SOLIDARITY PARTNERS

	2021	2020
	€	€
Action Aid	200	200
Brighter Communities Worldwide	491	491
Department of International Development	300	300
Development Studies Association Ireland	500	-
EIL	250	75
Fairtrade Ireland	500	500
Irish League of Credit Unions Foundation	250	250
Irish Rule of Law International	-	300
Plan International Ireland	100	120
Sacred Heart Missionary	-	1,000
Scouting Ireland	1,500	1,500
Tearfund	300	300
The Umbrella Foundation	-	150
UCDVO	440	-
Viatores Christi	250	250
VLM	500	500
VSI	150	150
	<u>5,731</u>	<u>6,086</u>

3.2. DONATED SERVICES

18 CMS user licences were donated by the Salesforce Foundation; the market value of the licences was €15,120 (2020: €15,120). The contribution of 2 volunteers for Comhlámh reception by City Centre Volunteers Group had a monetary value of €10,946 (2020: €17,331). Microsoft provided services to the value of €5,250 (2020: €5,250). Google provided advertisement to the value of €36 (2020: €289). PILA provided legal work on Garda vetting to the value of €0. (2020: €2,400). Glick Tech provided Salesforce development to the value of €11,550 (2020: Nil).

Total donated services for the year came to €42,902 (2020: €40,390).

4. CHARITABLE ACTIVITIES

	<u>Restricted</u> <u>funds</u>	<u>Unrestricted</u> <u>funds</u>	<u>TOTAL</u> <u>2021</u>	<u>TOTAL</u> <u>2020</u>
	€	€	€	€
Irish Aid	395,000	-	395,000	395,000
Concern	12,000	-	12,000	12,000
The Wheel	987	-	987	7,894
Deutsche AIDS Hilfe	1,000	-	1,000	-
European Commission	3,832	-	3,832	74,616
Irish Aid: PSPS and VDW Scheme Payments	17,873	-	17,873	61,198
Courses and facilitation	-	19,480	19,480	19,480
Near FM	-	-	-	1,150
Forum	71,338	-	71,338	69,108
Admin refunds	250	-	250	5,220
Sale of resources	-	900	900	100
	<u>502,280</u>	<u>20,380</u>	<u>522,660</u>	<u>645,766</u>

5. OTHER ACTIVITIES

	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>TOTAL 2021</u>	<u>TOTAL 2020</u>
	€	€	€	€
Fundraising	-	-	-	97
Bank interest received	-	12	12	18
Dympna Meaney Fund	2,335	-	2,335	2,497
*to connect with women leaders from the global south with skills to strengthen their contribution for global human rights				
	<u>2,335</u>	<u>12</u>	<u>2,347</u>	<u>2,612</u>

6. CHARITABLE ACTIVITIES

	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>TOTAL 2021</u>	<u>TOTAL 2020</u>
	€	€	€	€
International Volunteering and Action for Development	460,886	35,782	496,668	476,271
Governance costs (Note 6.1)	22,852	-	22,852	21,669
EC – Working for a Better World: Sustaining Civic Responses to Migration (2020-1-IE01-KA204-051423)	24,470	-	24,470	24,753
EC - IC4LoP: International Citizens for Local Perspectives (2018-3024/001-001)	-	-	-	58,923
EC - E-tick: Platform on Ethical Communications for Young Volunteers (2018-2-SI02-KA205-104754)	3,832	-	3,832	1,296
PSPS and VDW Scheme Payments	17,873	-	17,873	61,198
Donated services (note 3.2)	42,902	-	42,902	40,390
	<u>572,815</u>	<u>35,782</u>	<u>608,597</u>	<u>684,500</u>

6.1. GOVERNANCE COSTS

	<u>2021</u>	<u>2020</u>
	€	€
External Audit	8,816	6,867
CRO filing fee	20	-
Board Meetings	-	50
Support Cost Allocation	<u>14,016</u>	<u>14,752</u>
	<u>22,852</u>	<u>21,669</u>

7. ANALYSIS RESOURCES EXPENDED BY EXPENDITURE TYPE

	<u>Raising Funds</u>	<u>Charitable Activities</u>	<u>Other Expenditure</u>	<u>Total 2021</u>	<u>Total 2020</u>
	€	€	€	€	€
Wages and Salaries	-	432,224	-	432,224	486,130
Depreciation	-	2,726	-	2,726	2,836
Other Expenditure	<u>8,410</u>	<u>173,647</u>	<u>1,412</u>	<u>183,469</u>	<u>205,157</u>
	<u>8,410</u>	<u>608,597</u>	<u>1,412</u>	<u>618,419</u>	<u>694,123</u>

8. NET MOVEMENT IN FUNDS

Net movement in funds is stated after crediting:	2021	2020
	€	€
Depreciation of owned fixed assets	2,726	2,836
Auditors remuneration	8,816	6,867
Operating lease rentals - Buildings	<u>21,667</u>	<u>23,334</u>

9. TAXATION

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

10. PARTICULARS OF EMPLOYEES

The average number of staff employed by the company during the financial year amounted to 10 (2020: 11), categorised as follows:

	2021	2020
Management	3	3
Administration	1	1
Project Officers	6	7
	<u>10</u>	<u>11</u>

The aggregate payroll costs were:

	2021	2020
	€	€
Wages and salaries	378,819	427,930
Social welfare costs	41,854	46,688
Staff pension costs	11,572	11,512
	<u>432,244</u>	<u>486,130</u>

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

	2021	2020
€60,000 - €70,000	2	1

The directors did not receive any remuneration or any other benefits for their services during the period.

Key management personnel include the Head of Comhlámh and the senior management team for whom the total gross remuneration cost, excluding employer pension costs and employers PRSI, was €162,534 (2020: €131,518) in the year.

The Head of Comhlámh's gross salary, excluding employer pension costs and employers PRSI, was €61,200 (2020: €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.

11. TANGIBLE FIXED ASSETS

	Fixtures & Fittings €	Computer Equipment €	Total €
COST			
At 1 January 2021	50,927	44,749	95,676
Additions	-	3,046	3,046
Assets fully depreciated and not in use	(45,036)	(20,560)	(65,596)
At 31 December 2021	<u>5,891</u>	<u>27,235</u>	<u>33,126</u>
DEPRECIATION			
At 1 January 2021	50,927	39,304	90,231
Charge for the year	-	2,726	2,726
Assets fully depreciated and not in use	(45,036)	(20,560)	(65,596)
At 31 December 2021	<u>5,891</u>	<u>21,470</u>	<u>27,361</u>
NET BOOK VALUE			
At 31 December 2021	<u>-</u>	<u>5,765</u>	<u>5,765</u>
At 31 December 2020	<u>-</u>	<u>5,445</u>	<u>5,445</u>

12. DEBTORS

	2021 €	2020 €
Trade debtors	3,220	-
Prepayments	2,992	2,992
Accrued income	15,118	15,101
	<u>21,330</u>	<u>18,093</u>

13. CASH AND CASH EQUIVALENTS

	€	€
Cash at bank and in hand	<u>225,026</u>	<u>280,054</u>

14. CREDITORS: Amounts falling due within one year

	€	€
Creditors	14,575	40,232
Payroll taxes	9,890	11,283
Accruals	13,918	11,867
	<u>38,383</u>	<u>63,382</u>

15. FUNDS OF THE CHARITY

15.1. ANALYSIS OF NET FUNDS – UNRESTRICTED

	Opening Balance €	Incoming Resources €	Resources Expended €	Closing Balance €
Unrestricted Funds	<u>199,875</u>	<u>44,430</u>	<u>(44,192)</u>	<u>200,113</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.

15.2. ANALYSIS OF NET FUNDS – RESTRICTED

	Opening Balance €	Incoming Resources €	Resources Expended €	Closing Balance €
International Volunteering and Action for Development				
- Irish Aid	-	395,000	(395,000)	-
- Forum	-	71,338	(71,338)	-
- Admin refunds	-	250	(250)	-
- NGO's	7,894	13,987	(17,150)	4,731
- 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	<u>5,772</u>	<u>2,335</u>	<u>(1,412)</u>	<u>6,695</u>
	<u>40,335</u>	<u>547,517</u>	<u>(574,227)</u>	<u>13,625</u>

15.3 ANALYSIS OF NET ASSETS

	Restricted Funds €	Unrestricted Funds €	Total Funds €
Tangible Assets	-	5,765	5,765
Current Assets	13,625	232,731	246,356
Current Liabilities	<u>-</u>	<u>(38,383)</u>	<u>(38,383)</u>
	<u>13,625</u>	<u>200,113</u>	<u>213,738</u>

16. POST BALANCE SHEET EVENTS

All remaining pandemic related Government restrictions were phased out between 22 January and 6 March 2022. The legal requirement to wear a face covering no longer applies although it remains a recommendation on public transport and in healthcare settings, protective measures in schools have ceased, a phased return to work is underway, all restrictions on indoor hospitality and entertainment venues have been lifted and from 5 March 2022, all restrictions were removed from travelling to Ireland. There is growing optimism that the pandemic is receding which is encouraging for the company, the wider community and society in general.

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

17. GOING CONCERN

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

18. CASH FLOWS FROM OPERATING ACTIVITIES

	2021 €	2020 €
Net (Expenditure)/Income for the reporting period	(26,472)	22,434
Adjustments for:		
Investment income	(12)	(18)
Depreciation	2,726	2,836
(Increase)/Decrease in debtors	(3,237)	(12,185)
(Decrease)/Increase in creditors	(24,999)	37,340
Net cash used in operating activities	<u>(51,994)</u>	<u>50,407</u>

19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1 Jan 2021 €	Cash flows €	At 31 Dec 2021 €
Cash in hand and at bank	<u>280,054</u>	<u>(55,028)</u>	<u>225,026</u>

20. RELATED PARTY TRANSACTIONS

TRANSACTIONS WITH DIRECTORS

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

21. 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.

22. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to €11,572 (2020 - €11,512). Contributions were fully paid to the fund at the balance sheet date.

23. 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.

24. APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on 31/05/2022.

Notes



WWW.COMHLAMH.ORG



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

