

ANNUAL REPORT

2024




Comhlámh
GLOBAL SOLIDARITY IN ACTION







Established in 1975, Comhlámh is the Irish Association of International Development Workers and Volunteers. As a membership organisation, we build and mobilise a community around global justice issues. Comhlámh nurtures and supports work for change, locally and globally, and advocates for a world beyond injustice.

Comhlámh has 50 years of experience in solidarity-based engagement that addresses the most pressing issues of our time. We support people and organisations to mobilise for global justice, including through values-led volunteering, humanitarian responses, and active citizenship. All of Comhlámh's work is underpinned by a commitment to Global Citizenship Education (GCE), which deepens understanding of the structural causes of inequality and unsustainability, as well as the connections between local and global challenges. Overall, Comhlámh provides a unique and vital space to work in solidarity with others towards a shared goal of a world beyond injustice.

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WHO WE ARE AND WHAT WE DO

Our identity – who we are

Comhlámh was set up in 1975 by Irish returned development workers, who defined the association's principal objective as, 'to enable persons who have rendered services overseas in developing countries upon their return to Ireland to bring to bear their own particular experience in order to further international development co-operation.' Membership was subsequently extended to all those who see their work in a global perspective and support our aims. Comhlámh members have always seen international development work and volunteering as part of a broader commitment to global development and solidarity.

Increasingly, we are recognising the uncertain, fragile, and complex nature of our interconnected and interdependent world. The scale of the challenges we are facing requires radically different ways of being and doing. Comhlámh's community is made up of our members, development workers, volunteers, volunteer sending agencies, and those interested in exploring and creating new possibilities for action.



Comhlámh Team

Vision

Our vision is of 'people together imagining and activating new possibilities for a world beyond injustice.'

Mission

Our mission is to 'nurture and support the work for justice locally and globally'. We work to:

- **Shape Thinking:** where we create the space to nurture and support transformative thinking.
- **Shape Practice:** where we create the space to nurture and support transformative practice.
- **Shape Action:** where we create the space to nurture and support transformative action.

To achieve this mission

Our work involves training and education, values-led international volunteering, and public outreach and engagement, including through our active member groups.

At all times, it supports exploration of the complex, interdependent and unequal world of which we are part, and the envisaging of a more just and sustainable future for all. We encourage people to begin from a place of compassion and critical inquiry, focusing on the exploration of uncomfortable topics and the building and sustaining of allyships, in an effort to deepen work for justice and planetary repair.

As we carry out this work, we are committed to:

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



Comhlámh Members at the Electric Picnic 2024

Values

We are motivated by the following values:

RESPECT:

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

INTEGRITY:

Honesty, fairness, transparency, and accountability in everything we do.

SOLIDARITY:

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

ECOLOGICAL SUSTAINABILITY:

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



Comhlámh weekly solidarity with Palestine action - Nov 2024

FOREWORD FROM OUR CHAIRPERSON



NIAMH PHELAN
Interim Chairperson

Dear Members and Supporters of Comhlámh,

2024 saw Comhlámh continue make ongoing progress in delivering its strategy ('Global Solidarity in Action 2023-2028'). This included completing the second year of our multi-annual strategic programme of work that is funded by Irish Aid.

Our key achievements during the year included:

- **Strengthened Thought Leadership** – Expanded engagement in sector-wide discussions on values-led volunteering and global solidarity, leading to greater visibility and influence.
- **Deepened Commitment to Diversity & Inclusion** – Fostered equitable and inclusive participation across all areas of our organisational practice, and our wider community.
- **Policy Advocacy & Influence** – Engaged key decision-makers, shaping policies that align with values of global justice and solidarity.
- **Capacity Building & Learning** – Delivered training programs that enhanced knowledge and skills across the volunteering sector.
- **Increased Member Participation** – Strengthened engagement through structured support and active involvement in social change initiatives.
- **Transformative Volunteering** – supported new approaches that emphasised ecological-sustainability, justice, and values-led practices.

As you read through this annual report, you will also see how our member groups continued to grow and develop as they worked on addressing the issues they have come together to support, or to challenge.

Comhlámh's member groups are:

- Access to Medicines
- Trade Justice Group
- Justice 4 Palestine Group
- Ireland Says Welcome Group
- Dympna Meaney Women's Leadership Fund.

These groups are at the heart of Comhlámh, driven by dedicated volunteers and supported through membership fees, donations, and small independent grants. Like many organisations, we face ongoing funding challenges, so we encourage you to renew your membership, sign up if you haven't already, or consider making a small donation. Your support is invaluable in keeping these groups active and enabling them to continue their important work. On behalf of the board, staff, and member groups, we deeply appreciate any contribution you can make.

I would like to acknowledge our institutional funders: Irish Aid, The Wheel via its Training Links programme, European Commission, Irish Aid PSPS and WDW Scheme Payments, Shared Island Civic Society Fund, Communicating Europe Initiative and Concern Worldwide.

I'd also like to thank our Solidarity Partners: Action Aid Ireland, Brighter Communities Worldwide, Department of International Development–Maynooth University, EIL, Fairtrade Ireland, Plan International Ireland, Scouting Ireland, Tearfund, UCD Volunteers Overseas, Viatores Christi, Vincentian Lay Missionaries and Voluntary Service International, the University of Limerick, NUI Maynooth, i4Life.

A special thanks to those who contributed to the Dympna Meaney fund, to our individual donors in our Solidarity Circle and to you, our members. Through all this support, Comhlámh can continue its work. This support is greatly appreciated by the board.

Finally, the Comhlámh staff are truly exceptional. Their dedication, integrity, and purposeful approach create a culture of shared learning, reflection, and mutual trust. Their commitment is both inspiring and instrumental in driving our work forward. Together, we look forward to advancing our vision and mission in the year ahead.

Niamh Phelan

Interim Chairperson

REPORT INTRODUCTION



DR CAROLINE MURPHY
Chief Executive Officer

Dear Members and Supporters of Comhlámh,

As we reflect on 2024, it is with immense gratitude that I present this annual report. Your continued support and dedication to solidarity, justice, and transformative change remain the foundation of our work. This past year has been one of deep reflection, solidarity action, and strengthened connections – both within Comhlámh and across the wider global justice movement.

At the core of our efforts this year has been the ongoing implementation of our 2023–2028 strategy. In a world facing multiple crises, we have remained committed to fostering resilience, care, and values-led engagement in international volunteering and global solidarity. Through our Irish Aid-funded programme, Towards Transformative Approaches: Evolving Ireland's International Volunteering Traditions, we have worked to ensure that volunteering continues to be values-led, rooted in justice, and reflective of the communities it works alongside.

Our members and member groups continue to be at the heart of our work. In 2024, we deepened our engagement by strengthening our membership structures and creating new opportunities for active participation. Comhlámh has always been shaped by the energy, insights, and activism of our members, and this year was no different. From mobilising solidarity initiatives to influencing policies, their impact has been vital in driving change.

This year, we also stood firmly in solidarity with communities experiencing oppression and injustice. The genocide in Palestine and other global struggles for justice reminded us of the urgency of collective action. As an organisation, we amplified the voices of those calling for peace and justice, and we reaffirmed our commitment to rights-based activism.

None of this work would have been possible without the dedication of our staff, Board, and volunteers. Their passion, integrity, and unwavering commitment to Comhlámh's mission inspire me every day. As we look ahead, we do so with a renewed commitment to nurturing transformative thinking, shaping ethical practices, and driving meaningful action in global solidarity.

Thank you for standing with us.

Dr Caroline Murphy, CEO



Comhlámh visioning day

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

Niamh Phelan (Interim Chair)

Morgane Clarke

Kate O'Donnell (Company Secretary - resigned 19 June 2024)

Gavin Timlin (Treasurer)

Aideen Elliot

Siobhan Reynolds

Karen Jeffares

Omolola Morenike Ade-Onojobi (Staff Liaison Officer)

Una Owens (appointed 19 June 2024)

Edith Chukwu (appointed 19 June 2024)

Abdulai Mansaray (appointed 19 June 2024)

Duduzile Simkhumba (resigned 19 June 2024)

Company Secretary:

Kate O'Donnell (until June 2024); Siobhan Reynolds (from July 2024)

Chief Executive Officer:

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

Registered office:

12 Parliament Street, Dublin 2.

Auditors:

RBK Business Advisers, Chartered Accountants and Statutory Audit Firm, Termini, 3
Arkle Road, Sandymount, Dublin 18

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



DIRECTOR'S REPORT

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



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 2024. We wish to acknowledge the support and partnership of our principal donor, Irish Aid. We also acknowledge our other donors: The Wheel, European Commission, Irish Aid PSPS and WDW Scheme Payments, Shared Island Civic Society Fund, Communicating Europe Initiative and Concern Worldwide. 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.

2024 saw Comhlámh undertake a considerable amount of work and make great progress towards the organisational strategic plan, ‘Global Solidarity in Action 2023–2028’. In line with the Strategy, Comhlámh completed the second year of a three-year Irish Aid funded programme that aims to support the evolution of Ireland’s volunteering traditions towards transformative approaches rooted in exchange, engagement, and active citizenship. This programme sees Comhlámh focus on policy, practice, pedagogies, and action for solidarity-based change, all of which are rooted in GCE approaches.



IVCO 2024 Team

Key achievements:

Code of Good Practice:

We introduced a new compliance process alongside the revised 2024 Code, with 25 volunteer sending agencies (VSAs) participating in the Holistic Review and Action Plan process to strengthen values-led approaches and engagement.

End Orphanage Volunteering Campaign:

We expanded support for the campaign, contributing to the inclusion of recommendations in the Department of Foreign Affairs (DFA's) "Know Before You Go" travel advisory and other international networks.

Educational Resources:

Nine new resources were disseminated to 100+ strategic partners globally, driving interest in long-term action for global change.

International Volunteer Cooperation Organisations (IVCO) 2024 Conference:

Co-hosted with Northumbria University and Forum, the conference brought together 150+ thought leaders from international organizations, NGOs, and government institutions.

Management of Volunteer Development Worker Scheme & Public Service Pension Scheme:

Streamlined the administration of these schemes, improving efficiency and oversight while sustaining dedicated staff expertise.

Capacity Building:

We delivered eight training workshops for Volunteer Sending Agencies (VSAs), reaching 40+ staff, board members, and volunteers, who shared learning with over 800 international volunteers. In total, 92% of participants reported mainstreaming learning across their organisations to improve values-led volunteering practices

Training & Education:

We developed 19 online and in-person courses, engaging 500+ learners and educators, with over 85% reporting increased knowledge and skills in values-led international volunteering and solidarity-based global citizenship.

Public Engagement:

Through 12 events (4 online, 8 in-person), we reached 1,000+ members of the public, deepening engagement with solidarity-led global justice.

National Volunteering Strategy (NVS) Objective 4:

We advanced the promotion of the IVOL database and engaged over 100 volunteers and 10+ volunteer centres in Ireland, contributing to the development of the National Volunteering Strategy.

Key achievements contd.

Expanded National & International Partnerships:

Collaborated with partners, including Irish Development Education Association (IDEA), Oxfam, and the Centre for Global Education on events and resources that contribute to global change.

Global Volunteering Influence:

Comhlámh's involvement in international forums, including the Global Volunteering Standard advisory group, strengthened global child protection standards, with case studies from Ireland shared to improve child-safe volunteering globally.

Partnerships for Palestine:

We collaborated with Artists Against Genocide to host Palestine 101 events, focusing on Palestinian artists to raise awareness and encourage advocacy. Additionally, our work with the Centre for Global Education and Siolta Chroi mobilised the development education sector in response to the genocide in Gaza, leading to the formation of the IDEA Palestine Working Group.



Finally, this year saw us continue to support expressions of solidarity activism with Comhlámh members and member groups whose goals are aligned around transformational change and justice. As you read through our key achievements below, you learn more about all areas of our work, as we strive to create an ecosystem of care that nurtures and supports the new expressions of global solidarity that are so necessary in these volatile and uncertain times.



Comhlámh Code of Good Practice 2024

STRATEGIC OBJECTIVE 1:

Shape Thinking

We will create the space to nurture and support transformative thinking. In shaping thinking, we aim to build:

- An innovative, engaged, and resilient values-based movement providing thought leadership.
- A diverse and inclusive body of knowledge shaping and contributing to transformative thinking.
- Exploratory, experimental, and collective initiatives working to influence policy and key decision makers.



2024 saw us:

- Create space for open inquiry, exploration of the complex, interdependent and unequal world of which we are part, and the envisaging of a more just and sustainable future for all.
- Host dialogues and knowledge-sharing events that deepened understanding of global solidarity.
- Develop research and publications that contributed to transformative thinking in our communities of practice.
- Strengthen engagement with academic institutions to foster thought leadership.
- Encourage critical reflection on volunteering practices, deconstructing traditional narratives, and building solidarity.



Peer Support Meeting

IVCO 2024 Irish delegates



- Centre the experience and expertise of partners from the Global South voices, enriching the discourse on global justice and solidarity activism.
- Integrate emerging themes including ecological sustainability and intersectionality into strategic discussions.
- Expand online learning and discussion spaces to support continuous reflection.
- Foster cross-sector collaborations to challenge conventional approaches.

OBJECTIVE 1: KEY RESULTS

19

Trainings/
Courses

500+

Learners

85%

Improvement

9

Resources

Development and delivery of **19** online and in-person **training and education courses** that engaged **500+ learners and educators**, with over **85% reporting increased knowledge, skills and capacities** to engage in values-led international volunteering.

Nine new educational resources (six in-person and one online course, two training manuals) that were disseminated to **100+ strategic partners**, nationally and internationally.

Advancement of **Objective 4 of the National Volunteering Strategy** – promotion of **IVOL database**, dedicated training/information workshops reaching **100+ volunteers based in Ireland**, mentoring and engagement with **10+ Volunteer Centres and Volunteer Ireland**.



STRATEGIC OBJECTIVE 2:

Shape Practice

We will create the space to nurture and support transformative practice. In shaping practice, we aim to build:

- Practice that supports transformative change embedded across the volunteering sector.
- Recognition of GCE as crucial to establishing conditions for learning and transformation and applied across practice.
- An active and critically engaged volunteering sector with the knowledge, skills, dispositions, and stamina to respond to injustices and unsustainability in ways that are rooted in solidarity.



Seeding Change course participants 2024

UCDVO Be the Change course participants

2024 saw us:

- Expand our training and education programme, encouraging learners to critically question and, in the pursuit of justice, engage with challenging topics while fostering solidarity.
- Develop new resources to support best practices in values-led volunteering.
- Strengthen partnerships to align volunteer programs with principles of justice and ecological sustainability.
- Encourage sector-wide reflection on power dynamics in volunteering.
- Support organisations to integrate GCE principles across all areas of their work.
- Establish mentorship and peer-learning initiatives to enhance practice-sharing.
- Support the emergence of volunteering models that prioritise equity and community-led development.
- Provide tailored guidance to volunteers, ensuring values-led, reflexive engagement.



OBJECTIVE 2: KEY RESULTS

25
VSAs

8
Trainings

40+
Practitioners

800+
Volunteers

New compliance process to accompany our updated Code of Good Practice engaged **25 volunteer sending agencies** via one-to-one mentoring, in-person meetings, online support, and peer-led practice sharing

8 tailored trainings/workshops, reaching **40+ staff/ board/ volunteers**, who mainstreamed learning into values-led programming for **800+ international volunteers**

VDW/PSPS Scheme



UCDVO Be the Change course participants

STRATEGIC OBJECTIVE 3:

Shape Action

We will create the space to nurture and support transformative action. In shaping action, we aim to build:

- Diverse, active, and sustained Comhlámh membership and member groups thriving, learning, and acting for change.
- A critical and reflexive public discourse engaging target groups, social change movements, and their audiences.
- An ecosystem of care directly and indirectly nurturing and supporting new expressions of global solidarity.



2024 saw us:

- Strengthen grassroots activism and member-led initiatives for social change.
- Expand public engagement efforts, amplifying voices advocating for systemic transformation.
- Develop action-oriented campaigns connecting volunteers with broader social movements.
- Provide spaces for volunteers to reflect, connect, and sustain long-term activism.
- Foster alliances with international networks to scale collective action.
- Strengthen ecosystems of care to support volunteer well-being and resilience.
- Amplify narratives of solidarity and justice through targeted media and advocacy work.
- Encourage long-term volunteer engagement beyond initial placements.

OBJECTIVE 3: KEY RESULTS

- Increased national and international support for the **End Orphanage Volunteering Campaign**, with recommendations mainstreamed into **DFA's "Know Before You Go" travel advisory**, the updated Global Volunteering Standard, and other global volunteer networks.
- With Northumbria University and Forum, development and coordination of the **2024 IVCO Conference**, attended by **150+ thought leaders** from international organisations, NGOs, research centres and government institutions based in Africa, Asia, Europe and the Americas.
- **Strategic partnerships with IDEA, STAND, Dóchas, Oxfam, Concern, Maynooth University, WWGS, and the Centre for Global Education** to co-create events on topics including international volunteering, migration, and child-centred care reform.
- **Our public engagement programme** reached over **1,000 individuals** through arts-based events, festivals, online workshops, and information stalls. Of these, more than **80% expressed interest in staying engaged**.

IVCO 2024 conference

150+
Thought
Leaders

1000
Individuals

80%
Interested in
engagement

2024 also saw us support expressions of solidarity activism from our member groups. As highlighted below, this included values-led activism and campaigning at local, national, and international levels.



Comhlámh at the Electric Picnic 2024

The Access to Medicines Member Group (ATM)

ATM has made significant strides in promoting global health equity. The group continues to meet regularly and is actively working on initiatives to support health and development NGOs, health professionals, academics, and civil society groups.

ATM members have also been involved in several key events throughout the year. They participated in the Electric Picnic stand in August, raising awareness among festivalgoers about global health issues. Additionally, ATM members presented at the Irish Global Health Network (IGHN) Leadership Essentials in Global Health summer program and the IGHN annual conference, further contributing to the global conversation on health equity.

The Trade Justice Member Group

The group continued its collaboration with the Irish Coalition for Business and Human Rights (ICBHR) through Trócaire, focusing on advocating for robust national legislation to address gaps in the EU's Corporate Sustainability Due Diligence Directive (CSDDD). The group aims to apply pressure on the Irish government to introduce ambitious and comprehensive legislation that will address the gaps and weaknesses in the EU's CSDDD.



Comhlámh Members Meeting



Comhlámh at the Palestine solidarity rally

The Ireland Says Welcome Member Group

The group continues to work on its vision of a welcoming, participatory, and inclusive Ireland for those escaping war, persecution, and poverty. This year saw the group promote cultural and social engagement of new communities in Ireland through hosting a very successful Culture Night event in September.



The Justice for Palestine Member Group (J4P)

J4P has continued to organise and support a variety of impactful events, including national marches, solidarity demonstrations, and workplace actions in support of Palestine. In June, they participated in the Ireland Palestine Solidarity Campaign's (IPSC) call for workplace actions and also set up a stand at Electric Picnic in August. The group successfully organised several key events throughout the year including:

- A screening of the film, *Where Olive Trees Weep* at the Teachers Club.
- Hosting Palestinian scientist, author, and activist Mazin Qumsiyeh who gave an insightful talk about his work and the Palestinian struggle.
- Collaborating with others to bring Dr. Abdelfattah Abusrouf to Ireland for the Beautiful Resistance Tour. Dr. Abusrouf, founder of Alrowwad Cultural and Arts Society in Bethlehem, shared his philosophy of "Beautiful Resistance," using arts and culture to inspire peace and hope in oppressed communities.

Ireland Says Welcome graphic produced by Ireland Says Welcome Member Group to reclaim the Irish Flag (Design: Sanaa El Habbash)

The Dympna Meaney Women's Leadership Development Fund

Members of the group continued to work to connect 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.

FUTURE PLANS

2024 marked the second year of the delivery of our strategic plan, 'Global Solidarity in Action 2023–2028'. In 2025, we will monitor and review this plan, to ensure it continues to inform our ongoing programme of work, and to assess the effectiveness of our work in relation to achieving organisational strategic objectives.



Comhlámh visioning day

2025 will also see us:

- **Working directly with Volunteer Sending Agencies** on tailored action plans and capacity building around DEI, fundraising, ethical communications, and safeguarding.
- **Engaging new audiences around volunteering in orphanages**, in response to requests from the second-level sector about immersion trips.
- **Reaching new audiences via training and education**, including via Volunteer Centres and Local Authority Integration Teams (focus on intercultural learning).
- **Strategic partnerships will grow** to include the Centre for Global Education via the Shared Island fund.
- **Deepening connections with Volunteer Ireland and the volunteer centres**, including through collaboration on the proposed review of the National Volunteering Strategy.
- **Public engagement programme** will have an emphasis on collaboration with strategic partners, as well as creative, arts-based methodologies.
- **Collaborating with strategic international partners**, including joint research with Forum, in the run-up to IVY 2026.



Culture Night 2024



IVCO 2024

Comhlámh's 50th Anniversary (2025):

- Reflect on Comhlámh's impact and amplify its vision.
- Engage wider audiences in global solidarity efforts.
- Build on the successful public engagement programme, extending it using arts-based methodologies to draw in new audiences across Ireland.

Solidarity Activism:

- Continue to provide unwavering support to our members and member groups in their solidarity-based actions, ensuring they have the necessary resources, guidance, and platform to advocate for social justice and human rights.
- Foster collaboration and strengthen partnerships with like-minded organisations to amplify collective efforts and advocate for systemic change.
- Promote the exchange of knowledge and best practices among communities of practice to enhance the impact of their solidarity work, ensuring that initiatives are inclusive, intersectional, and rooted in principles of equity and justice.
- Encourage active participation in global movements and support the mobilisation of resources for grassroots efforts that contribute to lasting positive change in communities worldwide.
- Actively support and amplify efforts focused on Palestine, advocating for justice, human rights, and an end to the occupation and genocide. This includes supporting Palestinian self-determination and endorsing campaigns for international solidarity with Palestinian communities.



Comhlámh at the Electric Picnic 2024

FINANCIAL REVIEW

Comhlámh's work in 2024 was mainly funded through the Irish Aid multiannual funding agreement (2023-2025), EC funding, and its own resources, such as the income generated by facilitation and the financial support of our members and solidarity circle donors. The organisation's unrestricted funds are currently at almost €206,000, which covers six months.

Overall, Comhlámh works to ensure strong financial management, policies, and oversight at all levels of the organisation. Financial oversight is well defined in the Finance Policy Manual. Through our organisational Results Based Management Annual Activity Plan, we have continued to strengthen links between senior management and Board levels, with the Audit, Governance and Risk (AGR) Board sub-committee directly liaising with senior management to ensure effective oversight and scrutiny of organisational annual budgets, risk management and all financial systems, implementation, and controls. This ensures robust internal accountability and strong reporting systems to the Board. Budgeting and management of expenditure are carried out under the principle of cost effectiveness to ensure we obtain value for money in the provision of services. Potential financial risks are mitigated by the controls included in Comhlámh's Risk Register and Action Plan.

RESERVES POLICY

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

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

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

The Board is responsible for making strategic decisions on the activity plans, budgets, and policies, and for defining the strategic direction of Comhlámh's programmes. It is accountable to the membership. On a daily basis, the Association is managed by the CEO. The Board met several times in 2024, ensuring that the Association is performing and delivering against annual work plans and the wider strategic plan, adhering to financial procedures, remaining solvent while expending the budget according to the annual plan, reviewing the outcomes of the statutory audit, and complying with all legal requirements.

There is one formal sub-group of the Board: the Audit, Governance and Risk (AGR) group. The AGR group is made up of the Chair, Vice-chair, and Treasurer. It met several times in 2024, and it covers risk management, health and safety, human resources, legal and finance issues. The AGR group provides advice and guidance on issues between Board meetings; it is also at times mandated by the board to make decisions prior to the next Board meetings if these are required urgently. Issues, decisions, or recommendations made by the AGR group are reported back to the Board. At each Board meeting, the decisions made by the AGR group are formalised or, if deemed necessary, reversed.

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

In 2024, the board was active in monitoring, reviewing, and updating policy and procedures as part of continued work to reach for the highest standards of governance and accountability.

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 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, business development, research, policy and advocacy work, diversity and inclusion, and development education.

Comhlámh is committed to best practice in the communication of images and messages in all its publications as laid out in the Dochás Guide to Ethical Communications. Comhlámh is also a signatory to IDEA's Code of Good Practice on Development Education since its launch, and we are on a journey to mainstream and deepen its principles in all aspects of our work.

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

Risk Management

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

The risks identified by the Board are detailed in our Risk Register and scored in relation to impact, likelihood and controls to provide a gross score, as per industry best practice and the Charities Regulator's recommendations on Risk Management. The top risks identified for 2024 included the retention of institutional knowledge and insufficient organisational income. For each of these issues, mitigating controls were identified and the risk owner identified – the progress of these will be monitored at board meetings. More generally, the board is satisfied that it has appropriate control systems in place at this point in time to manage the risks of the association, though the risk register and controls are monitored and updated on an ongoing basis through the year. The board recommends making risk management more accessible and inclusive as part of operational culture. A risk register review is scheduled for the next accounting period to ensure evolving risks are included such as ESG and AI and so that the methodology and controls are up to date, user friendly and can be included as part of business-as-usual decision making.

Management and staff

The executive management team, comprising the CEO, the Finance and Administration Manager, and the Programme Manager, oversees the implementation of programmes internally and reports to the Board. The team is made up of 6.9 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 workplan, all of which are shared with each staff member. Monthly supervision meetings are conducted with each staff member, allowing for a review of progress and guidance as needed to bring the work forward. A staff handbook is in place which covers employees' terms and conditions: this is subject to review, in agreement with staff.

Staff through 2024

Dr Caroline Murphy (CEO)

Dervla King (Programme Manager)

Sive Bresnihan (Training and Education Coordinator)

Julia Haimlinger (Education and Outreach Coordinator; left in Nov 2024)

Aga Wiesyk (Communications Coordinator)

Fiachra Brennan (Solidarity and Capacity Development Coordinator)

Elena Garcia (Finance and Admin Manager)

Silvana Socci (Finance and Admin Assistant)

Grace Vanee (Information and Support Administrator)

Jose Vanegas (Receptionist; joined Oct 2024)



National workplace action day to mark 'Naksa Day' 2024

Lobbying and political donations

There were no political donations in 2024, 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

Since year-end, the environment in which we operate has become increasingly challenging, with many organisations facing funding challenges as a result of the defunding of USAID, EU aid cuts, and the UK reassigning parts of their aid budget to the military. We need to be mindful of how the changing environment will impact Comhlámh, in particular because of our heavy dependency on Irish Aid. Although the dependency has reduced in recent years, Irish Aid funded 56% of our activity in 2024.

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.

Taxation Status

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

Accounting records

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

Disclosure of information to auditors

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, RBK Chartered Accountants, being eligible, have expressed a willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014.

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

Signed on behalf of the directors:

Niamh Phelan, Director

Gavin Timlin, Director

DEFY Project training in Slovenia



Directors' responsibilities statement

The Directors are responsible for preparing the Directors' 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 Charity as to the financial year end 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

The Directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Charity, enable at any time the assets, liabilities and financial position to be determined with reasonable accuracy, enable them to ensure that the financial statements and the 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

They are responsible for the maintenance and integrity of the financial information included on the website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Directors and signed on its behalf by:

Niamh Phelan, Director

Gavin Timlin, Director

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Comhlámh Development Workers and Volunteers in Global Solidarity CLG (the 'Charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective 1 January 2019.

In our opinion the financial statements: ☐

- give a true and fair view of the state of the Company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended; ☐
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and ☐
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA"), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

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

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

We have nothing to report in this regard.



Opinion on other matters prescribed by the Companies Act 2014

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

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

Based on the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' report. The Companies Act 2014 requires us to report to you, if in our opinion, the disclosures of Directors remuneration and transactions required by Section 305 to 312 of the Act are not made. We have nothing to report in this regard.

Responsibilities of Directors

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

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

Auditor's responsibilities for the audit of the financial statements

Auditor's responsibilities for the audit of the financial statements Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Say No to Orphanages workshop: Katharina Thon, Programme and Capacity Building Office at the OSCE Office of the Special Representative and Co-ordinator for Combating Trafficking of Human Beings. and Dr Kate van Doore, a child rights lawyer, Deputy Head of School at Griffith Law School in Brisbane



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 Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Ronan Kilbane

for and on behalf of

RBK Business Advisers

Chartered Accountants and Statutory Audit Firm

Termini 3

Arkle Road

Sandyford

Dublin 18

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Income from:					
Donations and legacies	4	67,160	39,744	106,904	75,481
Charitable activities	5	600,715	7,543	608,258	585,355
Other activities	6	1,862	-	1,862	6,710
Total income		669,737	47,287	717,024	667,546
Expenditure on:					
Raising funds		-	10,849	10,849	10,978
Charitable activities	7	615,994	26,987	642,981	628,213
Other (Dympna Meaney Fund)		1,356	-	1,356	4,386
Total expenditure		617,350	37,836	655,186	643,577
Net movement in funds		52,387	9,451	61,838	23,969
Reconciliation of funds:					
Total funds brought forward	16	26,971	196,589	223,560	199,591
Net movement in funds (see above)		52,387	9,451	61,838	23,969
Total funds carried forward	16	79,358	206,040	285,398	223,560

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

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 €	2023 €
Fixed assets			
Tangible assets	13	980	-
		<u>980</u>	<u>-</u>
Current assets			
Debtors	14	27,404	4,815
Cash at bank and in hand	20	281,113	245,476
		<u>308,517</u>	<u>250,291</u>
Creditors: amounts falling due within one year	15	(24,099)	(26,731)
Net current assets		284,418	223,560
Total net assets		285,398	223,560
Charity funds			
Restricted funds	16	79,358	26,971
Unrestricted funds	16	206,040	196,589
Total funds		285,398	223,560

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

Niamh Phelan, Director

Gavin Timlin, Director

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 €	2023 €
Cash flows from operating activities			
Net cash generated by operating activities	19	37,107	29,156
Cash flows from investing activities			
Purchase of tangible fixed assets	13	(1,470)	-
Net cash (used in) investing activities		(1,470)	-
Change in cash and cash equivalents in the year		35,637	29,156
Cash and cash equivalents at the beginning of the year	20	245,476	216,320
Cash and cash equivalents at the end of the year	20	281,113	245,476

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

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

2. Accounting policies

2.1. Basis of preparation of financial statements

The financial statements of the Charity have been prepared on the going concern basis, under the historical cost convention, in accordance with The Financial Reporting Standard Applicable in the UK and Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Ireland (FRS 102) (Charities SORP (FRS 102) (effective 1 January 2019)) and the Companies Act 2014. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Comhlámh have applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland, however, it is considered best practice. The Directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the Charity.

Comhlámh Development Workers and Volunteers in Global Solidarity CLG meets the definition of a public benefit entity under FRS 102.

2.2. Going concern

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

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

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

2.3. Incoming resources

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

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

2.4. Recognition of expenditure

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

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

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

2. Accounting policies (continued)

Raising funds

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

Support costs

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

Governance Cost

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

Donated services/gifts in kind

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

2.5. Taxation

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

2.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation of fixed assets is provided on cost in equal installments 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 – 33% Straight line

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

2. Accounting policies (continued)

2.7 Lease agreements

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

2.8. Debtors

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

2.9. Cash at bank and in hand

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

2.10. Creditors

Short term creditors are measured at the transaction price.

2.11. Financial instruments

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

2.12 Fund accounting

Funds held by the charity are:

Unrestricted funds

These are funds which can be used in accordance with the charitable objects at the discretion of the Directors.

Designated funds

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

2. Accounting policies (continued)

Restricted funds

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

2.13. Reserves

The Charities reserves are set by considering the following:

- Risks associated with each stream of income
- Planned activity level
- Charity's commitments

The Board assesses the amount of reserves that are required to fulfil the charity's obligations on a yearly basis and makes appropriate provision.

The Charity sources the majority of its funding to deliver its strategic objectives from donor funders. The Directors deem it necessary to maintain a level of reserves to ensure that the Charity's core activities could continue during a period of unforeseen difficulty with funding receipts. As a rule, the Charity's reserves should be no more than 12 months running costs. The Charity also aims to hold normal reserves that should fund normal activity for a minimum period of six months.

Reserves are normally held in the form of cash funds. It is intended that these funds will be held in a manner that ensures they can be accessed if required to meet urgent funding needs. It is policy therefore that funds to facilitate two months of normal activity are held in immediately liquid assets.

2.14. Investment

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

2.15 Pension scheme

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

3. Judgements in applying accounting policies and key sources of estimation uncertainty

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

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

The Charity 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 as discussed below.

Going concern

The Directors consider it appropriate to prepare the financial statements on the going concern basis which assumes the Company will continue in operational existence for the foreseeable future. The Directors have prepared annual budgets and cash flows to assist in financial planning matters for the organisation. These Budgets and cash flows inevitably involve elements of estimation and judgement with regard to predictions of future activity and are monitored, flexed and reviewed on a regular basis. These budgets demonstrate that the organisation will have sufficient resources to continue in operation for a period of at least 12 months from the date of approval of these financial statements and to continue to have the ability to discharge its obligations as they fall due.

4. Income from donations and legacies

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Donations	19,672	22,479	42,151	10,870
Membership	-	6,708	6,708	6,358
Solidarity circle	-	5,596	5,596	6,889
Solidarity partnership (Note 4.1)	-	4,961	4,961	5,281
Donated services (Note 4.2)	47,488	-	47,488	46,083
Total 2024	67,160	39,744	106,904	75,481
Total 2023	46,083	29,398	75,481	

4.1. Solidarity Partners

	2024 €	2023 €
Action Aid	200	200
Brighter Communities Worldwide	491	491
Department of International Development	-	300
EIL	250	250
Fairtrade Ireland	-	500
Plan International Ireland	100	120
Scouting Ireland	1,500	1,500
Tearfund	300	300
UCDVO	220	220
Viatores Christi	250	250
VLM	500	500
VSI	150	150
The University of Limerick	500	500
NUI Maynooth	300	-
I4Life	200	-
Total	4,961	5,281

4.2. Donated Services

18 CMS user licences were donated by the Salesforce Foundation; the market value of the licences was €39,382 (€2023: €32,253). A new partnership with Liffey Partnerships commenced in 2024. A volunteer started working in Comhlamh reception last October with a monetary value of €2,856 (2023: €8,580). The position has been vacant since autumn 2023 and City Centre Volunteers Group continue to look for a replacement. Microsoft provided services to the value of €5,250 (2023: €5,250).

Total donated services for the year came to €47,488 (2023: €46,083)

5. Income from charitable activities

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Irish Aid	400,000	-	400,000	400,000
Concern	12,000	-	12,000	12,000
The Wheel	7,850	-	7,850	-
Community Integrated Fund	-	-	-	2,200
European Commission	34,839	-	34,839	28,800
Irish Aid: PSPS and VDW Scheme Payments	330	-	330	563
Courses and facilitation	13,750	4,675	18,425	18,712
Shared Island Civic Society Fund	17,845	-	17,845	-
Forum	77,004	-	77,004	77,421
New Foundations Project	-	-	-	2,742
Admin refunds	-	2,868	2,868	696
Seattle 2 Brussels Network	35,097	-	35,097	42,221
Communicating Europe Indicative	2,000	-	2,000	-
Total 2024	600,715	7,543	608,258	585,355
Total 2023	565,947	19,408	585,355	

6. Income from other activities

	Restricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Dympna Meaney Fund	1,862	1,862	6,710
Total 2023	6,710	6,710	

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

7. Analysis of expenditure on charitable activities

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total 2024 €	Total 2023 €
Towards Transformative Approaches: Evolving Ireland's International Volunteering Traditions	526,964	747	527,711	539,470
PSPS and VDW Scheme Payments	330	-	330	562
Donated Services	47,488	-	47,488	46,083
Governance Costs (Note 7.1)	-	26,240	26,240	26,005
E-T(r)ick your Mind (20022-2-SI02-KA220- YOU-000102285)	17,090	-	17,090	4,044
DEFY: Building Resilience in the Face of Climate Crisis (2022-2-IE01-KA220-YOU- 000096110)	24,122	-	24,122	12,049
Total 2024	615,994	26,987	642,981	628,213
Total 2023	594,785	33,428	628,213	

7.1. Governance costs

	2024 €	2023 €
External Audit	7,841	7,688
CRO filing fee	220	20
Support Cost Allocation	18,082	18,297
Other governance expenditure - AGM and board meetings	97	-
Total	26,240	26,005

8. Analysis of resources expended by expenditure type

	Raising Funds 2024 €	Charitable Activities 2024 €	Other expenditure 2024 €	Total funds 2024 €	Total funds 2023 €
Wages and Salaries	-	485,013	-	485,013	470,936
Depreciation	-	490	-	490	2,167
Other Expenditure	10,849	157,478	1,356	169,683	170,474
Total 2024	10,849	642,981	1,356	655,186	643,577
Total 2023	10,978	628,213	4,386	643,577	

9. Net movements in funds

	2024 €	2023 €
Net movement in funds is stated after charging (crediting):		
Depreciation of fixed assets	490	2,167
Auditors remuneration - Audit services only	7,841	7,688
Pension costs	13,802	9,860
Operating Lease rentals - Building	26,000	26,000
	<u> </u>	<u> </u>

10. Taxation

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

11. Staff costs

	2024 €	2023 €
Wages and salaries	420,689	415,325
Social welfare costs	50,522	45,751
Staff pension costs	13,802	9,860
	<u> </u>	<u> </u>
	<u>485,013</u>	<u>470,936</u>

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

	2024 No.	2023 No.
Management	3	3
Administration	2	2
Co-ordinators	4	4
Forum*	1	1
Seattle 2 Brussels Network*	1	1
	<u> </u>	<u> </u>
	<u>11</u>	<u>11</u>

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

	2024 No.	2023 No.
In the band €60,001 - €70,000	1	1
	<u> </u>	<u> </u>

Key management personnel include the CEO and the senior management team for whom the total gross remuneration cost, excluding employer pension costs and employers PRSI, was €147,427 (2023: €143,318) in the year.

The CEO's gross salary, excluding employer pension costs and employers PRSI, was €52,078 (2023: €51,562).

*Comhlámh has agreed to process wages for two staff members who work as co-ordinators on behalf of Forum and Seattle 2 Brussels Network. These employee's costs, which are fully recharged in full to Forum and Seattle 2 Brussels Network, are included in the above staff cost disclosures.

12. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2023 - €NIL).

During the year ended 31 December 2024, expenses totaling €NIL were reimbursed or paid directly to Directors (2023 - €NIL).

13. Tangible fixed assets

	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation			
At 1 January 2024	5,891	27,235	33,126
Additions	-	1,470	1,470
Disposals	-	(7,431)	(7,431)
At 31 December 2024	5,891	21,274	27,165
Depreciation			
At 1 January 2024	5,891	27,235	33,126
Charge for the year	-	490	490
On disposals	-	(7,431)	(7,431)
At 31 December 2024	5,891	20,294	26,185
Net book value			
At 31 December 2024	-	980	980
At 31 December 2023	-	-	-

14. Debtors

	2024 €	2023 €
Due within one year		
Trade debtors	950	2,400
Prepayments	2,415	2,415
Accrued income	24,039	-
	<u>27,404</u>	<u>4,815</u>

15. Creditors: Amounts falling due within one year

	2024 €	2023 €
Trade creditors	1,106	3,322
PAYE / PRSI	10,305	10,721
Accruals	12,688	12,688
	<u>24,099</u>	<u>26,731</u>

16. Statement of funds

Statement of funds – current year

	Balance at 1 January 2024 €	Income €	Expenditure €	Balance at 31 December 2024 €
Unrestricted funds				
Unrestricted funds	196,589	47,287	(37,836)	206,040
Restricted funds				
Irish Aid	-	400,000	(396,500)	3,500
Forum Network	208	77,004	(77,004)	208
NGO's	-	19,850	(12,000)	7,850
Counselling (RRC)	325	-	-	325
Seattle 2 Brussels Network	4,330	35,097	(25,710)	13,717
EC- DEFY	5,951	24,039	(24,122)	5,868
EC- E-T(r)ick: Platform on Ethical Communications for Young Volunteers	6,756	10,800	(17,090)	466
PSPS and VDW Scheme Payments	-	330	(330)	-
Donated Services	-	47,488	(47,488)	-
Dympna Meaney Fund	9,401	1,862	(1,356)	9,907
Communicating Europe Initiative	-	2,000	(2,000)	-
Shared Island Civic Society Fund	-	17,845	-	17,845
UCDVO	-	13,750	(13,750)	-
Donations for J4P	-	19,672	-	19,672
	<u>26,971</u>	<u>669,737</u>	<u>(617,350)</u>	<u>79,358</u>
Total funds	<u>223,560</u>	<u>717,024</u>	<u>(655,186)</u>	<u>285,398</u>

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2023 €	Income €	Expenditure €	Balance at 31 December 2023 €
Unrestricted funds				
Unrestricted funds	192,189	48,806	(44,406)	196,589
Restricted funds				
Irish Aid	-	400,000	(400,000)	-
Forum Network	-	77,421	(77,213)	208
NGO's	-	12,000	(12,000)	-
Counselling (RRC)	325	-	-	325
Seattle 2 Brussels Network	-	42,221	(37,891)	4,330
EC- DEFY	-	18,000	(12,049)	5,951
EC- E-T(r)ick: Platform on Ethical Communications for Young Volunteers	-	10,800	(4,044)	6,756
PSPS and VDW Scheme Payments	-	563	(563)	-
Donated Services	-	46,083	(46,083)	-
Dympna Meaney Fund	7,077	6,710	(4,386)	9,401
Communicating Europe Initiative	-	2,200	(2,200)	-
Shared Island Civic Society Fund	-	2,742	(2,742)	-
	7,402	618,740	(599,171)	26,971
Total funds	199,591	667,546	(643,577)	223,560

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

17. Summary of funds

Summary of funds - current year

Summary of funds - current year

	Balance at 1 January 2024 €	Income €	Expenditure €	Balance at 31 December 2024 €
Unrestricted funds	196,589	47,287	(37,836)	206,040
Restricted funds	26,971	669,737	(617,350)	79,358
	<u>223,560</u>	<u>717,024</u>	<u>(655,186)</u>	<u>285,398</u>

Summary of funds - prior year

	Balance at 1 January 2023 €	Income €	Expenditure €	Balance at 31 December 2023 €
Unrestricted funds	192,189	48,806	(44,406)	196,589
Restricted funds	7,402	618,740	(599,171)	26,971
	<u>199,591</u>	<u>667,546</u>	<u>(643,577)</u>	<u>223,560</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €
Tangible fixed assets	-	980	980
Current assets	79,358	229,159	308,517
Creditors due within one year	-	(24,099)	(24,099)
Total	<u>79,358</u>	<u>206,040</u>	<u>285,398</u>

Analysis of net assets between funds - prior period

	Restricted funds 2023 €	Unrestricted funds 2023 €	Total funds 2023 €
Current assets	26,971	223,320	250,291
Creditors due within one year	-	(26,731)	(26,731)
Total	<u>26,971</u>	<u>196,589</u>	<u>223,560</u>

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

	2024 €	2023 €
Net income for the year (as per Statement of Financial Activities)	61,838	23,969
Adjustments for:		
Depreciation charges	490	2,167
(Increase) in debtors	(22,589)	(217)
(Decrease) / Increase in creditors	(2,632)	3,237
Net cash provided by operating activities	37,107	29,156

20. Analysis of cash and cash equivalents

	2024 €	2023 €
Cash at bank and in hand	281,113	245,476
Total cash and cash equivalents	281,113	245,476

21. Analysis of changes in net debt

	At 1 January 2024 €	Cash flows €	At 31 December 2024 €
Cash at bank and in hand	245,476	35,637	281,113
	245,476	35,637	281,113

22. Operating lease commitments

At 31 December 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 €	2023 €
Not later than 1 year	26,000	26,000
Later than 1 year and not later than 5 years	130,000	130,000
Later than 5 years	78,000	104,000
	234,000	260,000

23. Post balance sheet events

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

24. Related party transactions

Transactions with Directors During the year, the Charity did not engage in transactions with related parties. There were no other related party transactions during the year.

25. 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.

26. 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 €13,802 (2023 - €9,860). Contributions were fully paid to the fund at the Balance Sheet date.

27. 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.

28. Comparatives

Comparative amounts have been regrouped for the year ended 31 December 2024 on a basis consistent with current year presentations. 29. Approval of the financial statements The Directors approved the financial statements on