

GOAL

ANNUAL REPORT 2022

FROM
CRISIS
TO RESILIENCE



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WHO WE ARE

Women carrying water in Uganda

OUR VISION

GOAL believes in a world where poverty no longer exists, where vulnerable communities are resilient, where barriers to wellbeing are removed and where everyone has equal rights and opportunities.

OUR MISSION

GOAL works with the most vulnerable communities to help them respond to and recover from humanitarian crises, and to assist them in building transcendent solutions to mitigate poverty and vulnerability.

OUR VALUES



HUMANITARIANISM:

We believe in the essential dignity and respect of all human beings and in serving, supporting and advocating on behalf of marginalised people and those affected by poverty, crises and exclusion.



COURAGE:

We believe in standing with the communities we serve, listening, and taking the necessary risks, appropriately assessed, in order to respond effectively to people's needs.



INCLUSIVENESS:

We listen and believe in the power of collaboration to effect change in people's lives. We are welcoming and embrace diversity. We are committed to a culture of inclusion, cooperation and offer respect for everybody in our words and actions.



PARTNERSHIP:

We believe that GOAL's work is optimised when we work in partnership with communities, local civil society partners, peers, governments, donors and both the public and private sectors.



TRANSPARENCY & ACCOUNTABILITY:

Our actions and relationships with our stakeholders are characterised by honesty and openness in all our dealings. We hold ourselves and each other accountable and to operate to the highest professional and ethical standards.



A GOALie distributing emergency supplies in Haiti



A GOALie with artisanal fisherman supported under GOAL's MiPesca Programme, Honduras



A GOALie overseeing a VSLA meeting in North Darfur, Sudan

HOW WE WORK

GOAL's Theory of Change

If we engage communities, build on their inherent capacities and strengthen the systems in which they live and work, then poor and vulnerable households will achieve greater resilience and wellbeing.



GOAL Shelter Engineer, Sarab, NW Syria

WHERE WE WORK



2022 GLOBAL REACH 14,600,000

| | |
|--------------|-----------|
| ETHIOPIA | 3,669,000 |
| SUDAN | 2,705,000 |
| SIERRA LEONE | 2,473,000 |
| SYRIA | 2,164,000 |
| ZIMBABWE | 1,948,000 |
| SOUTH SUDAN | 995,000 |
| UGANDA | 234,000 |
| NIGER | 150,000 |
| HONDURAS | 130,000 |
| HAITI | 60,000 |
| IRELAND | 32,000 |
| TÜRKIYE | 32,000 |
| UKRAINE | 14,000 |
| COLOMBIA | 9,000 |

A MESSAGE FROM THE CHAIRMAN



GOAL Chairperson
Barry O'Connell

It is once again an honour to write to you as Chair of this extraordinary agency, playing such a critical role in vulnerable communities around the world.

As the primary custodians of GOAL, the job of my fellow Directors and I is to safeguard the fundamental stewardship of the organisation. It is to ensure that the Senior Management Team has the direction, resources and support it needs to implement GOAL's mission, all-the-while within an assuring accountability and governance framework. While events in Ukraine and elsewhere have made our mission particularly challenging, I continue to be inspired by our capacity to meet these challenges and still make 2022 a year in which GOAL reached over 14 million people directly.

In 2022, GOAL continued to enhance its governance capacity with the appointment of three new Board members, with Brona Kernan, Sean Fitzpatrick, and Edel Briody all bringing their considerable expertise to bear at our deliberations. Furthermore, GOAL USA, the US affiliate, saw in the appointment of a new Chairperson, Ronan Ryan.

2022 was also the roll out of GOAL's new ambitious strategy and a key theme is partnership. From a business lens, it is particularly heartening to see the rich tapestry of GOAL's engagements with the private sector continue to flourish. GOAL's collaboration with AIB, initially in respect of the GOAL

Mile, has seen an ever-growing and fruitful partnership develop. AIB was also in contact within days of the initial invasion of Ukraine and played a crucial role in enabling our rapid response in the immediate days and weeks of the crisis. Thereafter, AIB leveraged the generosity of their staff and customers to further enable GOAL responses. This is an excellent example of an authentic partnership in action.

2022 also saw the launch of GOAL's Programme Innovation Lab, with the aim of fostering programme innovation across GOAL's approaches. The dynamism of this initiative is reflected in the diversity of partners who are engaging with GOAL to innovate our programme offering, such as Irish Aid, Harvard University, EY, Dropbox and Kingspan. An organisation-wide appeal for programme innovations has already yielded promising results for the Lab, with innovative products and processes now in pilot, such as bio-waste briquettes for heating purposes and low-cost water-metering systems to ensure maintenance of rural water points.

Elsewhere, Water-Share Ireland, an umbrella group of Irish water and engineering companies, is another glistening example of what can be achieved through partnership. By harnessing the expertise of the Irish water sector and combining it with GOAL's programme offering, innovative, ambitious, and lasting water and sanitation solutions are being implemented in communities

across Northwest Syria, northern Uganda, and Sierra Leone.

These are but two examples of GOAL working in partnership to achieve a better world. To all our donors and supporters, particularly our enduring relationships with Irish Aid, USAID, and the EU, thank you so much for continuing to underpin this vital work.

But as I write, it is still only four months since the horrific Türkiye-Syria earthquake and the heartbreaking consequences of that natural disaster continue to unfold. As you know 46,000

people lost their lives that night, across 400 kms of destruction, tens of thousands were injured and thousands more were made homeless. The disaster was also a profoundly personal one for GOAL, as 32 of our colleagues, who had served their communities with compassion and dedication, lost their lives that dreadful night and many of them perished with their families. GOAL teams continue to stand by the communities affected in Southern Türkiye and Northwest Syria and work in partnership with them to help these communities move from crisis on to greater and longer-term resilience.

To my fellow Directors and Advisory Board members, the Senior Management Team, and all our GOAL teams on the frontlines and at home, ambassadors, and volunteers, thank you for continuing to support that GOAL spirit; to see lives saved and the poorest and most vulnerable communities across the world supported.

Sincerely,

Barry O'Connell,
Chairperson, GOAL



Maternity Care
Darfur Sudan

A MESSAGE FROM THE CEO



GOAL CEO
Siobhán Walsh

2022 marked another year of crisis, conflict, displacement, and in some cases, extreme hunger, across the Global South. Indeed, at times, the year has been characterized by a deadly mix of crises, each as complex and convulsing as the next.

Barely had we stepped out into the post-COVID world when we were plunged into a fresh humanitarian crisis in Ukraine. As tanks and trains rolled in, heartbreaking scenes that revived age-old trauma across continental Europe were broadcast across the world. GOAL was on the ground within days of the initial invasion, tending to the needs of those displaced by the violence with the core essentials of water, food, clothing, hygiene items, cooking utensils, and temporary shelter. Thereafter, GOAL pivoted to offer psycho-social support, legal support and worked with a variety of city councils to adapt buildings for temporary habitation, while also delivering vital heaters and power generators to key sites.

Now again, at the time of finalising the report, our attention is drawn to a disastrous power struggle engulfing Sudan, with hundreds of thousands of civilians sent fleeing and millions more hunkered down, amid violence, looting and lawlessness. Sudan's fragile health system is reportedly collapsing, and food insecurity is rising in a country where 16 million people rely on humanitarian intervention. GOAL has over 250 local personnel in Sudan, whose safety and security are our top priority, while all international staff have been evacuated. Thanks to the

courage of our personnel, GOAL is continuing to deliver existing humanitarian aid programme in North Darfur and South Kordofan.

The developments in Sudan compound an already deeply worrisome context in East Africa, with large parts of Ethiopia, Uganda, South Sudan, and Sudan experiencing five consecutive failed rainy seasons, with drought conditions the worst in 20 years. The UN confirmed that 82 million people are food insecure, with 7.2 million children in the region declared acutely malnourished. All of this amid steep inflation in food prices and agricultural inputs.

East Africa and Ukraine are just the most striking examples of darkening humanitarian trends in our work. 2022 marked the year in which we surpassed the grim milestone of over 100 million people displaced, driven from their homes at either the point of a gun, the path of a storm, or the paucity of their soil. Approximately half of all child deaths in 2022 were caused by malnutrition, while the number of women who have experienced physical or sexual violence in their lifetime surpassed one in three. It is clear the catena of conflict and climate change continue to wreak havoc across the Global South, with many of the assumed humanitarian advances now in retreat.

All the while, the important work of operationalising our new Strategy 2025, titled, From Crisis to Resilience is underway. The approach focuses on strengthening local capacities by stabilising and supporting



local systems, as communities move from crisis, to survival, and ultimately onto greater resilience. It is grounded in the reality of what our communities face, while relying on years of GOAL experience operating in complex and fragile environments. This strategy, the product of countless hours of input from people and functions across GOAL, represents how, where, with what, and with whom GOAL can have the most impact in carrying out its mission.

The compilation of our 2022 Annual Report, has also given us time to reflect on the devastating consequences of the catastrophic earthquake which struck Southern Türkiye and Northwest Syria early on the morning of Mon 6th February 2023. As a result of the earthquake, it is estimated that up to 1.9M people were displaced in the 11 affected provinces in Southern Türkiye and up to 55,000 families who were already displaced because of the on-going conflict in Northwest Syria were displaced again. GOAL teams have been working in Southern Türkiye since 2016 and in Northwest Syria since 2021, numbering 1,200 staff in all. Within hours of the earthquake, these teams, who were all experiencing their own intense personal trauma were on the ground, helping to rescue their fellow citizens from the rubble and delivering life-saving aid. But these regions were already extremely fragile. The complexity and severity of this crisis therefore cannot be overstated, and it will take years to rebuild these communities.

Despite the profound challenges of this work, there is also much

to be hopeful and grateful for. In 2022, GOAL reached 14.6 million people directly, either through emergency response, through a health clinic, through a supported livelihood or other intervention. GOAL piloted an integrated food security and health programme in Niger, titled: Systems for Nutrition (S4NUT) which achieved a 40% increase in household food security.

In Uganda, GOAL'S water supply programming saw the rollout of an affordable metering scheme with a 95% approval rating within communities. This sustainable model in rural Uganda offers a promising solution to the notorious challenge of rural water supply maintenance in developing countries.

Meanwhile, in Latin America, our Blue Economy work, which supports the sustainable use of ocean resources for economic growth and improved livelihoods, while preserving the health of the ocean ecosystems, continues to grow in strength. In GOAL, we believe that sustainable fisheries, a growing aquaculture sector and ultimately thriving Blue Economy can be part of a solution to ending hunger.

Closer to home, it gives me great pride to proclaim that our Global Citizenship Development Education programme reached over 2,400 curious young minds, through over 100 'Changemaker' workshops in primary schools across Ireland, using innovative means to engage pupils in crucial common themes such as climate-change, sustainability, nutrition, health, and conservation.

These results are made possible

only through the power of partnership. In a world of increasingly complex and interweaved crisis, we must respond with the dynamism demanded to have real impact. This work teaches you to be humble: no one organisation possesses the tools to solve the myriad of challenges faced in these environments. Partnership enables us to achieve collectively what we cannot achieve individually. This report, therefore, represents what we and our donors, supporters, suppliers, and peers – our national and international partners, have achieved together.

A number of our partners are worthy of special mention. From our enduring and dynamic partnerships with Irish Aid, USAID, the EU, FCDO and other government donors, to our burgeoning private sector partnerships with AIB, Kingspan, MasterCard, Folens, Shamrock Rovers and others, thank you for continuing to stand in solidarity with GOAL. Thank you for enabling our work.

Finally, to GOAL's own: From our colleagues in programme operations across the globe and in all support operations teams, to our truly dedicated Board of Directors, to Advisory Board members, consultants, ambassadors, and volunteers, thank you profoundly for all that you do to ensure the mission of GOAL continues to be as strong as ever.

Sincere thanks,

Siobhán Walsh,
CEO, GOAL



GOAL

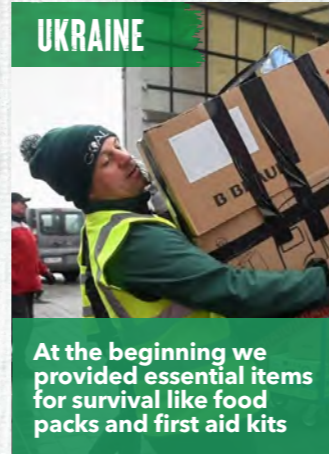
YEAR IN REVIEW

2022



UKRAINE

When conflict broke out in Ukraine, GOALies were on the ground within days assessing the nature and magnitude of the crisis



UKRAINE

At the beginning we provided essential items for survival like food packs and first aid kits



HAITI

GOAL is one of the primary NGOs responding to the rapidly escalating food insecurity and hunger crisis in Port-au-Prince's gang controlled neighbourhoods. We are also scaling up our response to a highly threatening resurgence of cholera cases across Haiti



HAITI

We established a community-based epidemic surveillance system and are reporting on cholera cases in communities that we have access to, and analysing water quality consumed by households



UKRAINE

From June 2022, our response focused on the provision of counselling sessions and legal aid services in partnership with Right to Protection, across five oblasts



UKRAINE

As winter and freezing temperatures descended, our focus was on equipping shelters with generators and heaters



UGANDA

GOAL's Uganda team was part of the wider EVD (Ebola Virus Disease) response following the declaration of outbreak in September



UGANDA

Early identification was key to tracing EVD cases and engaging local communities



EAST AFRICA

In July, the hunger crisis worsened across East and Horn of Africa, leaving 23M people in need of humanitarian aid



EAST AFRICA

GOAL Teams were on the ground supporting stabilisation centres and providing medical aid, food baskets for families, basic sanitation, and shelter



UGANDA

We trained 23 healthcare workers on IPC (Infection Prevention and Control) in the Kyegegwa district



UGANDA

Our focus then changed to driving CLA (Community Led Action) and mass media to prevent the spread of EVD



EAST AFRICA

GOAL Teams were in camps for IPDs working to prevent and treat malnutrition



SYRIA

Millions of Syrians, displaced by conflict, are completely dependent on humanitarian aid to survive



SYRIA

In July we called on the UNSC to vote to keep a vital border crossing between Northwest Syria and Türkiye open for another year to allow for lifesaving aid to reach millions in need



SYRIA

The resolution was passed for six months only so we will need to advocate again in January 2023



COLOMBIA

GOAL continued to respond to the Venezuelan migrant crisis in urban settlements with access to shelter and food, in addition to early warnings and responses to landslides, floods, and other risks



COLOMBIA

Two targeted responses for families affected by flooding during 2022 hurricane season delivered cash assistance and livelihoods restoration



MALAWI

Up to transition, GOAL was focused on disaster risk reduction, WASH, nutrition, agricultural livelihoods and cash transfers across five districts in the Southern Region and in Dzaleka



A young girl at a refugee camp in Hatay, Türkiye

WHAT WE DO

STRATEGY 2025 - GUIDING OUR WORK (FROM CRISIS TO RESILIENCE)

In the past twenty years, we have experienced the collapse of the global financial system, a global pandemic, and significant shocks to the global food system alongside the ever-deepening impact of the climate and environmental crisis.

Humanitarian crises are increasing in number, magnitude, and complexity across the globe and a growing number of states and regions are characterised as even more fragile and conflict affected.

In our globalised interconnected world, shocks in one corner can ripple across the globe. They can often worsen crises elsewhere by triggering conflict, displacement, and spirals of regressive coping behaviours.

Crisis disproportionately affect those facing poverty and exclusion and threaten their lives, health and well-being, and lives. According to the International Committee of the Red Cross there are two billion people affected by fragility, conflict, or violence today

and by 2030, half of these people will live in extreme poverty. Over 100 million people are displaced due to violence and conflict and an estimated 243 million people worldwide depend on some sort of humanitarian assistance.

The international community's adoption of the Sustainable Development Goals in 2015 was a commitment to transform our world, recognising the complex interaction between humanitarian, development and peace imperatives, and the universality of the challenges faced by our global family. While there has been important progress, the UN Secretary-General clearly states that the world is 'tremendously off track' to achieve the Sustainable Development Goals (SDGs) by 2030. With the global pandemic, progress has stalled and, in some cases, sadly, decades of progress have been reversed.

The international community is increasingly recognising that more must be done to move vulnerable populations exposed

to disaster hazards, particularly those living in fragile, and conflict affected contexts, beyond humanitarian crisis and to achieve greater resilience. Key to this is strengthening local capacities by stabilising and supporting local systems, as populations move from crisis to survival and onto greater resilience.

To meet these growing and complex challenges, a new way of responding to crises is required and this is the cornerstone of GOAL's new strategy, titled From Crisis to Resilience. For GOAL, crises are defined as local systems being unable to respond or continue to function when confronted with risk events. GOAL works to deeply understand these shocks and stresses, including conflict, climate change, environmental degradation, rapid unplanned urbanisation, weak or unstable governances, inequality, and forced displacement. These are some of the many risks that threaten the health, safety, security, and well-being of vulnerable communities.



FROM CRISIS TO RESILIENCE



Bishara with her four children at the Danot camp for IDPs in the Somali region of Ethiopia

STRATEGIC GOAL **1**

**PEOPLE SURVIVE
CRISES**

STRATEGIC GOAL **1**

**PEOPLE SURVIVE
CRISES**

Conflict, instability, post-pandemic cost of living and climate change continued to create an unprecedented level of humanitarian need in 2022. Often spanning multiple geographies and generations, crises are becoming increasingly complex and protracted, with affected communities needing additional support for longer periods of time.

GOAL is an early responder to humanitarian crises, facilitating access to life-saving emergency relief, while partnering with protection experts to ensure we do no harm. Our emergency response function focuses on saving lives and alleviating human suffering, while prioritising immediate needs such as food, water, shelter, cash, and other non-food items (NFIs).

Our response also sees GOAL reduce morbidity and mortality in humanitarian crises through the delivery of targeted health responses. In certain contexts, these initiatives may transition into more sustained and long-term programmes where the focus shifts to the rehabilitation of local health, water, sanitation, food, and market systems.

In 2022, GOAL supported over 2.2 million people in eleven countries with emergency response and/or preparedness

including **Colombia, Ethiopia, Haiti, Honduras, Niger, Sierra Leone, South Sudan, Sudan, Syria, Zimbabwe, and Ukraine.**

The Climate Crisis

The climate crisis presents the single biggest threat to achieving the Sustainable Development Goals (SDGs) by 2030. In 2022, a UN Intergovernmental Panel on Climate Change (IPCC) report indicated that the climate crisis will push an additional 120 million people into poverty by 2030. While climate change is expected to affect every country in the world, its impact is disproportionately felt in communities in which GOAL works – communities which have contributed least to this acute global problem.

The devastating impacts of climate change add to existing environmental, social, health, political and economic challenges. In fragile and conflict-affected communities, climate change is the ultimate 'threat multiplier,' heightening already existing vulnerabilities and risks to peace and security. This is true for many of the regions that GOAL operates in, especially East Africa.

In **Southern and Eastern Ethiopia**, a fifth consecutive

failed rainy season is aggravating the most severe drought in recent history, further compromising the fragile livelihoods of almost 10 million people. Overall, the drought has affected 24.1 million people in Ethiopia, with 11.8 million requiring food assistance. Droughts are not new to East Africa. What is new, and unprecedented, is their frequency and severity. The lack of pasture, coupled with scarce access to water, resulted in the deaths of more than eight million livestock in southern and south-eastern Ethiopia in 2022.

Limited food availability in East Africa has led to increased migration as populations move in search of food and pasture. As of 2022, Ethiopia is home to over five million Internally Displaced People (IDPs). Pastoralism, the nomadic herding of animals, is a centuries-old way of life ideally suited to the region's drylands. But even these resilient and adaptable communities have been unable to save millions of their livestock from dying.

Neither food insecurity nor drought necessarily leads to mass displacement, in part because famines are caused by a varying set of economic, political, and environmental factors. But recent evidence suggests that migration is more common when

people are less able to adapt in place to changing environmental conditions, as is the case for many in agriculture-dependent, low-income, and politically unstable countries. This leads to an increase in inter-communal violence as populations compete for increasingly limited resources.

The knock-on effects of climate change have made East Africa less resilient to external shocks, and have compounded pre-existing humanitarian crises, resulting in an unprecedented hunger

emergency. The rise in the cost of goods, and the subsequent rise in the cost of delivering programmes in East Africa, has been a significant challenge.

In 2022, the GOAL Ethiopia team was working with limited resources. While the conflict raged on, public transportation ceased to function, means of communication were extremely limited and there was sporadic access to banking services. Like millions of people in the region at the time, GOAL staff and their families were struggling to survive.

Due to the ongoing conflict, fuel shortages meant that GOAL staff had to procure bicycles to attend cluster and implementation partner meetings, in addition to travelling to UN agency compounds to access the internet. Staff also used bicycles to deliver letters, travel to nearby IDP centres, and visit suppliers. During lulls in the conflict, GOAL staff even supported impacted communities by using donkeys and carts to transport humanitarian aid. Despite such difficult circumstances, GOAL's team in Tigray was determined to continue their work by supporting local communities affected by the conflict. A peace deal was eventually brokered in November of 2022.

War in Ukraine

GOAL was previously operational in Eastern Ukraine from 2015 to 2017, assisting thousands of displaced people in the Donbas Region with food and financial assistance. We returned in March 2022, following the Russian invasion and scaled up our emergency response programme directly and through local partners.



Chulke Wochita with the livestock she lost due to drought in Dubluk Village, Ethiopia

17.7 million people in Ukraine need humanitarian assistance. Over 15,000 civilian casualties have been reported since the start of the war and the estimated reconstruction cost is €190 billion. At the time of writing this Report, there are 5.4 million people internally displaced in Ukraine with an additionally eight million Ukrainian refugees in European countries.

GOAL teams responded to the Ukraine crisis within days, knowing that critical emergency response items would be to the fore, but also, that deeper, concomitant humanitarian issues were at play that demanded a dedicated and long-term response.

Violence in Haiti

In 2022, GOAL was the primary NGO responding to the rapidly escalating hunger crisis in Haiti's capital, Port-au-Prince. GOAL engaged regularly with the UN Security Council over the course of eighteen months as heavily armed groups began to capitalise on the political instability in Haiti, following the assassination of the Haitian President, Jovenel Moise, in July 2021.

In October of 2022, the Ministry

for Population and Public Health (MSPP) in Haiti officially announced a resurgence of cholera cases in the country. The last epidemic declared in 2010 killed more than 10,000 people and affected at least 800,000 before ending in 2019. The return of cholera is a major concern for Haiti in view of the significant levels of insecurity and civil unrest, the precarious situation of the health system, and the current lack of access to clean water for a large portion of the population. Daily protests, barricades, and the blocking of Haiti's largest port and fuel stores have had a severe impact on all public and private services, perhaps most notably on the capacity to provide potable water and sanitation services in the city of Port-au-Prince.

The severity of the civil unrest posed a significant challenge to aid workers in 2022. However, GOAL was uniquely positioned to respond to this unfolding crisis due to our network of over 200 community-based organisations in Port-Au-Prince, which allowed our staff to access some of the city's most dangerous, high-risk, and vulnerable neighbourhoods, including Bas-Delmas, Cite Soleil, and Carrefour.

IMPACT

Syria

Political instability in Syria poses a significant challenge to delivering aid to conflict affected populations. In 2022, GOAL Syria analysed its preparedness and response planning in case of non-renewal of the UN Security Council Resolution (SCR) 2642 in January 2023. The UN Security Council ultimately adopted a compromise resolution, extending the use of the Bab Al-Hawa border crossing for the delivery of humanitarian aid into Northwest Syria for six months until 10 July 2023, pending the adoption of another resolution.

The cyclical nature of drought and flooding continued to affect Northwest Syria in 2022. By the second week of December 2022, GOAL Syria reached approximately 41,500 households with winterisation and flood responses totalling \$6.2m.

Under GOAL's emergency response programme in Syria, we deploy multipurpose cash assistance (MPCA) to assist vulnerable people, especially those living in camps, collective centres, and informal settlements, to enable them to



Children in a refugee camp in Hatay, Türkiye



Emergency food items being delivered to Kutum, North Darfur, Sudan



GOAL staff delivering aid supplies to an IDP centre in Yavoriv, Ukraine



Non-Food Item (NFI) distribution in Idlib, Syria

meet their basic winter needs and cope with harsh winter days, thus reducing reliance on negative coping strategies. GOAL also provided First Line Emergency Response (FLER) to communities affected by man-made crises and/or natural hazards (for example, displacements due to military escalation, flooding, and snowstorms). In 2022, GOAL Syria reached more than 900,000 people per month with emergency response measures.

Colombia

In 2022, GOAL continued responding to the Venezuelan migrant crisis with targeted interventions with host communities and migrant populations in informal urban settlements. Activities include improving access to shelter and food security, while also supporting improved social cohesion and assisting migrants with registration. GOAL also helped implement Early Warning and Response mechanisms – especially in areas where informal settlements are at risk from landslides, flooding, and other natural disasters. GOAL also undertook two targeted responses for families affected by flooding during the 2022 hurricane season with cash assistance and livelihood restoration. GOAL is in advanced discussions with USAID regarding further scaling of this response effort in Colombia.

Venezuela

A key ambition for GOAL in 2022 was making a strategic entry into Venezuela. In early 2022, GOAL worked with local partners to complete a large-scale assessment of humanitarian needs in Venezuela, including an analysis of the sectors and geography in which GOAL could add value to the overall response effort.

GOAL commenced its first response actions in Venezuela with nutrition and WASH responses for vulnerable families. If registration is successful, a further scale-up is expected in 2023. Across the LAC (Latin America and Caribbean) Region in 2022, GOAL continued to scale the Resilient and Inclusive Neighbourhood Approach (RINA) which is now being implemented in eight cities.

RINA acknowledges the risks of rapid and unplanned urban expansion, and that we are now facing a global urban crisis where over a billion people are living in informal and precarious urban settlements. Such communities are marginalised from society and essential services, and are particularly vulnerable to extreme poverty, conflict, and the negative impacts of climate change. GOAL will continue the large-scale promotion of shock-responsive social protection systems in Honduras,

Guatemala, El Salvador, and the Dominican Republic.

Honduras

In LAC, several humanitarian response actions were undertaken during 2022. In Honduras, this included concluding the first phase of the \$20million response to the major storm events that occurred in November 2021 and the impact of COVID-19. In addition, GOAL has responded (with the support of the InterAmerican Development Bank) to a large-scale landslide that impacted 400 families in Tegucigalpa. The landslide and flood Early Warning and Response System (EWRS) supported by GOAL played a key role in protecting families from more severe impact.

Haiti

In Haiti, GOAL has shifted focus of its humanitarian response to include shelter repair, cash distribution, livelihood restoration, and the distribution of WASH supplies (in partnership with UNICEF) given the severity of the civil unrest in Port-Au-Prince. GOAL also began responding to a cholera outbreak in October of 2022 by distributing 520 cholera kits to vulnerable families and schools, facilitating Hygiene Promotion Campaigns, decontaminating the homes of people who had been in contact with cholera, establishing new public water

and sanitation access points, and repairing and maintaining existing access points. GOAL Haiti also established a community-based epidemic surveillance system in which members of community-based organisations would report information on suspected and confirmed cholera cases in their communities to GOAL staff.

Ukraine

In February, the onset of the war in Ukraine prompted GOAL into quick and decisive action to meet the needs of communities affected by the conflict. GOAL responded with generous funding from public appeal funds and donors including Irish Aid, AIB, JP McManus Charitable Foundation, Electric Aid, and the Bryan Guinness Charitable Trust. Working in tandem with local structures and partners, GOAL immediately began tending to the needs of displaced people and, in partnership with the NGO Polish Humanitarian Action, organised the provision of essential items for survival, including hot meals, food packs, blankets, and other critical emergency items. As the perilous war continued to escalate, our response, in partnership with Ukrainian NGO, Right to Protection, prioritised Mental Health and Psychological Support Services (MHPSS), legal support and the provision of information on

protection and ways in which to access critical social services.

Niger

In West Africa, the multi-sector humanitarian response by the Niger team expanded significantly throughout 2022. Starting in 2020 with some seed funding from Irish Aid, the GOAL Niger team added a refugee response component supporting Malian refugees in 2022, through both direct implementation and indirectly via a new national NGO, ADKOUL. There are currently 65,847 Malian refugees in Niger.

Sierra Leone

In 2022, GOAL responded to multiple small-scale emergencies in Sierra Leone, particularly related to community-based approaches to managing infectious disease outbreaks, such as Anthrax, EVD (Ebola Virus Disease), and Monkeypox. GOAL was one of the main actors that supported its Ministry of Health and Sanitation (MoHS) to control the EVD epidemic, treat those affected and save lives. Our response included infection prevention and control (IPC) in health facilities, the set-up and management of an Ebola Treatment Unit; Risk Communication and Community Engagement (RCCE), as well as support for children who were separated from their parents due to quarantine.



IMPACT

Communities affected by crises **overall**, that consider their needs are met in a timely fashion

91%

Communities affected by crises, in **specific countries** of operation, that consider their needs are met in a timely fashion

Sudan
86.4%

Syria
97.5%

Sierra Leone
99.8%

Honduras
98.1%

People affected by crises, including the **most vulnerable groups**, that consider their needs are met in a timely fashion

99.8%

Target population who report that they feel their community is **well prepared to respond** and recover in the event of a disaster

81.5%

CHRISTMAS IN UKRAINE JULIA'S STORY (DEC 2022)

Julia, aged 39 years, is from Mykolaivka, a small town in the Donetsk Oblast (province) of eastern Ukraine. She lived happily and peacefully with her family until conflict broke out in 2014.

"I lived in an apartment building which was damaged by the conflict in Donbas in 2014. When things started again in February, we were afraid that if more bombs would come, the building would not survive. We had no choice but continue to live there".

While Julia got used to frequent shelling in the region, she had a close escape in May.

"I was working in the electricity plant when one afternoon my colleagues and I were suddenly told to prepare to go home mid-shift. On the way home, shells began to hit the ground around our bus. It was terrifying."

Having shells land so near to her and then seeing her workplace on fire in the distance, Julia decided that this was the last straw and decided to leave. She managed to get home and told her mother, Kateryna (70), and daughter, Diana (18), to pack their things – they were

leaving. She made the difficult journey west in an extremely uncertain time for her and her family, leaving their home and everything behind.

Challenging Living Conditions

"When we first arrived here in Lubny, we were put into a local school which was closed, as most were in the country at the time. There were 16 families there, and it was quite comfortable. More people kept coming, however, and then in September, when school began to start again, we were moved to older buildings on the grounds."

She now lives with her daughter and mother in a small bedroom in old Soviet-era school buildings re-purposed as a temporary displacement centre. Two small kitchens and bathrooms are shared by many families, who have to work together to ensure facilities are accessed equally.

Since November, residents have electricity for just two hours a day. To add to their discomfort, there is no warm water in the building. To shower, wash dishes or clothes, gas stoves are

used to heat water.

The manager of the centre, Galyna, a local woman from the town, works tirelessly to try to meet people's needs. Unfortunately, resources are extremely limited as the war continues.

Over 6.5 million people have been displaced since the conflict in Ukraine broke out in February 2022. Some displaced families are able to rent houses in safer areas of the country, while others stay with relatives. Many, like Julia and her family, have nowhere else to go but displacement centres like in Lubny.

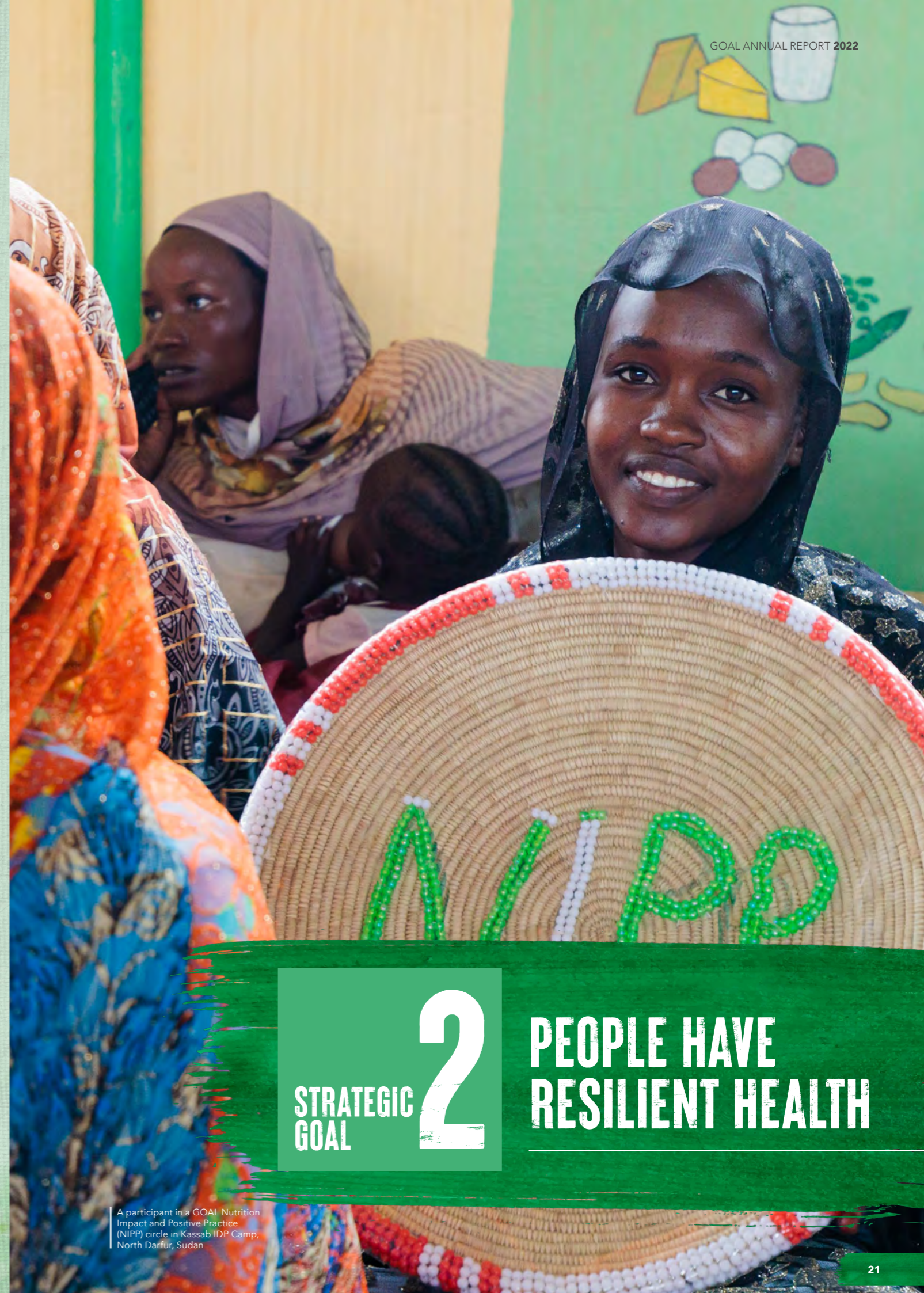
"It's quite ok here," Julia says, "and we are grateful for the support, but because of the lack of enough heating, it's getting very cold in the building. We have mould growing on the walls, which is causing illnesses already. We're afraid the living situation will get worse as it gets colder outside. It is just the start of winter and already it is too cold."

Hope to Return Home

Julia would like to relocate her family to better accommodation but knows there are few alternatives at the moment.

"For now, we live here. I feel I should have nothing to complain about because we are at war and people are experiencing much worse than this. I am ready to endure these conditions until we win the war, when I can get back home, if that is ever going to be an option."

"After shelter and meals, hygiene products have been a big support, as these can be costly. I am very thankful for any help people are giving until I can hopefully go home one day."



STRATEGIC GOAL 2 PEOPLE HAVE RESILIENT HEALTH

A participant in a GOAL Nutrition Impact and Positive Practice (NIPP) circle in Kassab IDP Camp, North Darfur, Sudan



STRATEGIC GOAL **2**

PEOPLE HAVE RESILIENT HEALTH

In partnership with government, private sector, and community stakeholders, GOAL stabilises and strengthens health systems at local and district levels in fragile and conflict affected contexts. By supporting local health systems to become more resilient, they are better able to provide accessible, affordable, and accountable health and nutrition services to vulnerable populations who need it most.

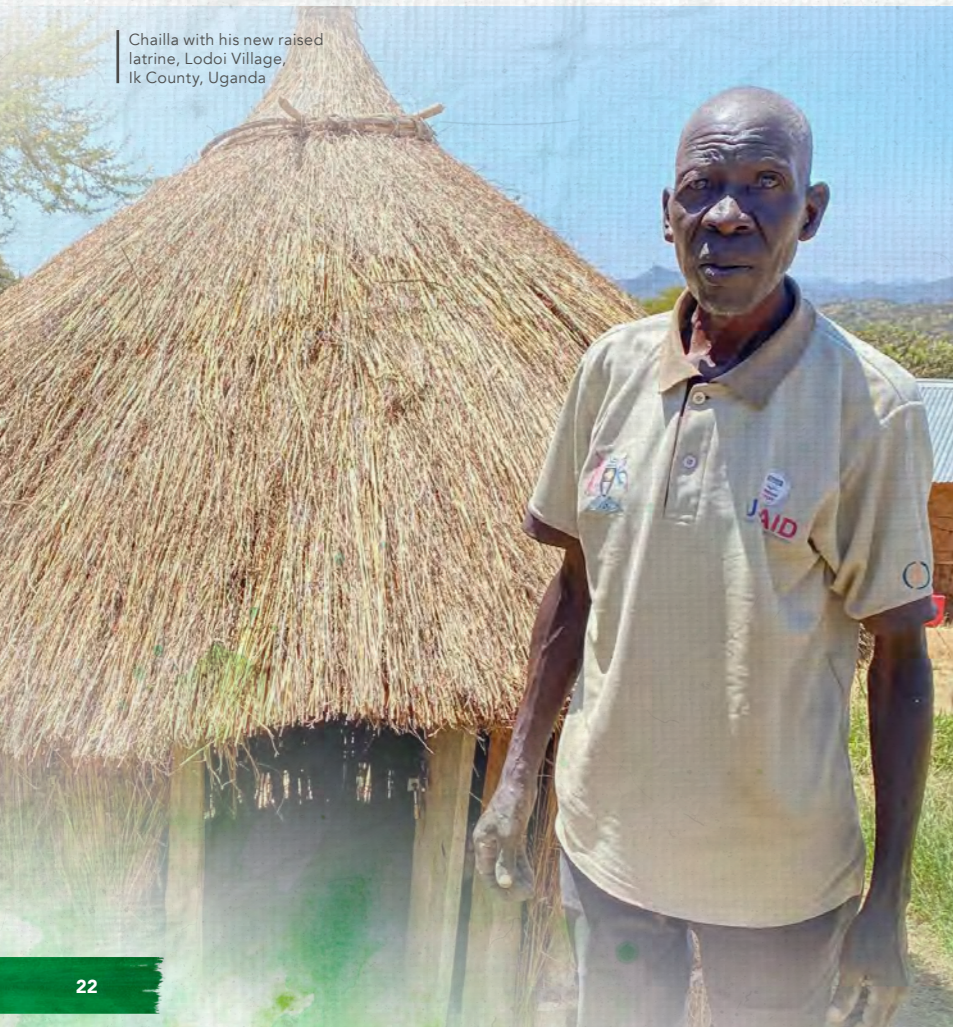
Last year, our resilient health programmes reached over 6.4 million people in 8 countries: Ethiopia, Honduras, Syria, Niger, Sierra Leone, South Sudan, Sudan, and Uganda. Globally, GOAL continued to focus on strengthening systems for the delivery of quality health, nutrition, and WASH (Water, Sanitation, & Hygiene) services through working with Ministries of Health (MoH) and other national and district institutions, as well as at

the community level to address the gender, cultural, attitudinal, and other barriers that impede the ability of communities to care for their own well-being.

Early in the year, COVID-19 was still a significant challenge. Our focus is on maintaining Infection Prevention & Control (IPC) measures and supporting the uptake of COVID-19 vaccines including addressing misinformation which leads to vaccine hesitancy.

IMPACT

The Momentum Integrated Health Resilience (MIHR) global programme is now into year three of five. Key achievements in 2022 include supporting ARC-D health assessments. ARC-D health assessment enable Analysis of Resilience of Communities to Disasters. Key achievement also included initial system mapping for R4S (Rural Resilience) in South Sudan and Niger, updating the general Guidance for Strengthening Health Resilience for the project, developing, and rolling out a Health Facility-level Emergency Preparedness and Response Planning tool, and developing a template to guide the development of country-level health resilience strategies.



Chaila with his new raised latrine, Lodoi Village, Ik County, Uganda



A child being screen for malnutrition in Kassab IDP camp, North Darfur, Sudan

GOAL is engaging the Harvard School of Public Health to review the MIHR health resilience framework and tools, to help improve and validate the work to date.

Water-Share Ireland

Water-Share Ireland is an alliance of Irish water sector stakeholders, who collaborate with GOAL to deliver sustainable water, sanitation, and hygiene (WASH) programmes to vulnerable communities in developing countries. In 2022, Water-Share Ireland delivered a range of projects, including:

- Construction of a Borehole and Mini-Pipe Scheme to serve 800-1,000 people directly with drinking water in the rural community of Mulombi in Eastern Uganda. Thanks to Water-Share Ireland, Malcolm Edger (Engineer), and substantial funding from Ward & Burke Construction Ltd, the Mulombi Borehole and Mini-Pipe Scheme will be completed in 2023.

- Continuing to support the first ever 'pilot' faecal sludge treatment system in Freetown, Sierra Leone and seeking to bring this to scale in other areas. The plant was built with the help of Water-Share Ireland in 2021 and became fully operational in 2022. It now operates six days a week and dewaters an average of 11 trucks of latrine sludge per day. Freetown is a growing city of 1.05 million people, and half a million barrels of raw faecal sludge are produced each year. In the absence of a treatment plant, this sludge was previously dumped on top of solid waste on the town landfill, without any treatment. The sludge seeped through the waste and entered waterways which was proving to be a critical health hazard.
- Completion of a water network study and establishing water loss measurement systems in the town of Salqin in Northwest Syria and developing a groundwater model for a large catchment area to

ensure that the population has access to safe, clean drinking water despite the on-going conflict.

Zimbabwe

In 2022, GOAL was positioned to present to donors and pitch for funding to support resilient health programmes through improved SBC (Social Behaviour Change) approaches and CVA (Cash and Vouchers Assistance) programming. In Zimbabwe, community health workers were supported by the GOAL LINKAGES programme, funded by ECHO (European Union Humanitarian Aid & Civil Protection). The programme aimed to improve child nutrition in the cities of Harare and Bulawayo using fortified foods and cash-based assistance for vulnerable families. The ECHO Linkages programme ended in August and the GOAL Zimbabwe team is now evaluating the efficacy of cash and fortified foods during treatment for paediatric malnutrition and post-discharge to present to donors.

Ethiopia

GOAL was the first organisation globally to trial an innovative new infant nutrition service in an operational setting, targeting infants from birth to aged six months. The initiative is called MAMI (the Management of Small and Nutritionally At-Risk Infants Under Six Months and their Mothers). In 2022, after three years of preparatory work, GOAL began to collect data for a Randomised Control Trial (RCT) studying MAMI, in collaboration with the London School of Hygiene and Tropical Medicine, the Emergency Nutrition Network, and Jimma University in two locations in Ethiopia. In May of 2022, GOAL completed operational research in Gambella's refugee camp on the impact of targeting men to support behavioural change for improved health and nutrition outcomes; findings showed that although the community understood the need to change current practices, this was being stifled due to social norms and stigma associated with change. As such, the team designed and are trialling new ways of working to tackle these underlying barriers. Findings were presented at the Irish Global Health Network (IGHN) annual conference and through the MAMI Technical Network.

South Sudan

In South Sudan, GOAL expanded its health systems support work with funding from ECHO that enables WASH in health facilities and provision of assistance to 30,000 new IDPs. In addition, ECHO has allocated additional funding to enable the agency to undertake EVD (Ebola Virus Disease) preparedness. UNICEF confirmed that it will fund GOAL's work in implementing nutrition programming starting in 2023. This is a landmark decision, given that we have not received funding from UNICEF for South Sudan since 2016.

Sudan

Accessing essential healthcare in Sudan can be extremely difficult. Years of conflict have hindered the development of accessible region-wide healthcare. With no mechanism to coordinate the planning and delivery of primary healthcare, and no links to the State Ministry of Health, management of health service delivery in many regions of Sudan is informal and somewhat disparate, leaving pregnant women, new mothers, and new-borns at greater risk. The HealthPro project, funded by the European Union, aims to help achieve universal health coverage among

internally displaced persons (IDPs), returnees and host communities.

The HealthPro project was successful in 2022, overseeing ongoing infrastructure rehabilitation, the provision of equipment and supplies, and social accountability training with community health committees. A key milestone in this project was the handover of incentive payments for health workers from GOAL to the National Health Insurance Fund in July 2022, and reduction of subsidies on co-payments for prescription medicines. An external evaluation of HealthPro will be used to inform a planned extension of the project, including an expansion to South Kordofan state.

Sierra Leone

GOAL supports evidence-based, community-led Social Behaviour Change (SBC) approaches in Sierra Leone, using Care Groups, Community Dialogues, Community-Led Action (CLA) and Nutrition Impact & Positive Practice (NIPP) to improve people's health. To ensure SBC approaches are effective and appropriate, GOAL engages the government, civil society, the private sector, and communities to design and support context-specific programming. GOAL

is one of the lead SBC and community-engagement organisations in Sierra Leone and has successfully scaled CLA Total Sanitation, in addition to CLA approaches as a go-to-approach for outbreak and epidemic response.

The CLA approach was derived from the Community Led Ebola Action tool employed by GOAL during the Ebola crisis. It was adapted to mobilise communities during the pandemic and has since been adopted by the Sierra Leone government as a national-response tool to COVID-19. CLA is used in all 16 districts of Sierra Leone to encourage COVID-19 vaccination, helping the country achieve 70% vaccination of adults against COVID-19 as of December 2022.

GOAL's CLA approach for disease outbreak continued to be the national community engagement approach in 2022, with mobilisers in all communities who can trigger communities to respond to a disease outbreak. These mobilisers were activated to respond to a suspected outbreak of Ebola and to raise awareness of Monkey Pox.

Uganda

In September 2022, the Uganda Ministry of Health declared an outbreak of the Sudan variant of Ebola Virus Disease (EVD), prompting a multi-agency response to curb the spread of the disease. GOAL's response during this period included provision of support to the

Ministry of Health by training 23 healthcare workers on Infection Prevention and Control (IPC) and case identification in Kyegegwa District, Western Uganda.

GOAL's response to the EVD outbreak was based on the SMART (Social Mobilisation Based on Research and Training) approach. The approach recommends a combination of Community Led Action (CLA), mass media and interaction with local leaders to leverage an empowering community-centred response that can be scaled up for operation on a national scale. GOAL implemented two pillars of the SMART approach, (CLA and mass media) in Kyegegwa district with a focus on Kyegegwa Town Council, covering 18 villages. The team was able to train 46 community mobilisers on CLA, facilitating 164 triggering sessions and reaching a total of 3,726 community members while supporting them to develop 96 community action plans.

GOAL teams in Uganda contributed to the end of epidemic, with the Government of Uganda formally announcing an end to the EVD outbreak on 11th January 2023, after marking 42 days without recording a single case in Uganda, as per World Health Organisation (WHO) standards.

IMPACT

Target population who report that **public services meet their health/nutrition/WASH needs** as a result of GOAL facilitated accountability programme

90%

Target community members with **ability to care for their own well-being** (as a result of GOAL's community engagement and SBC approaches addressing health/nutrition/WASH behaviours)

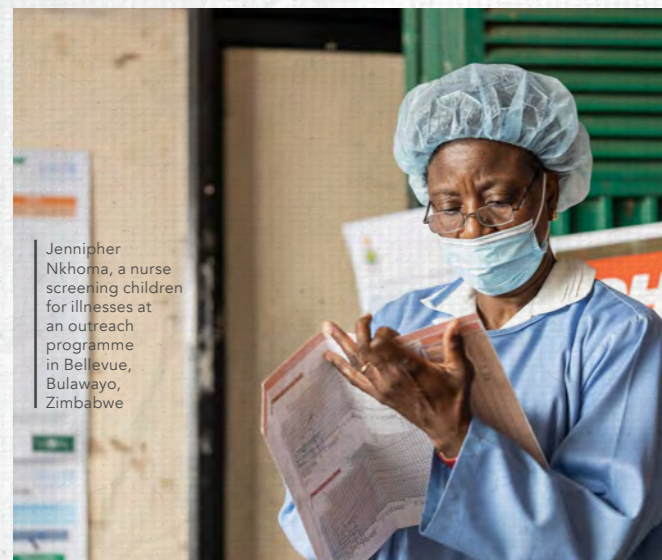
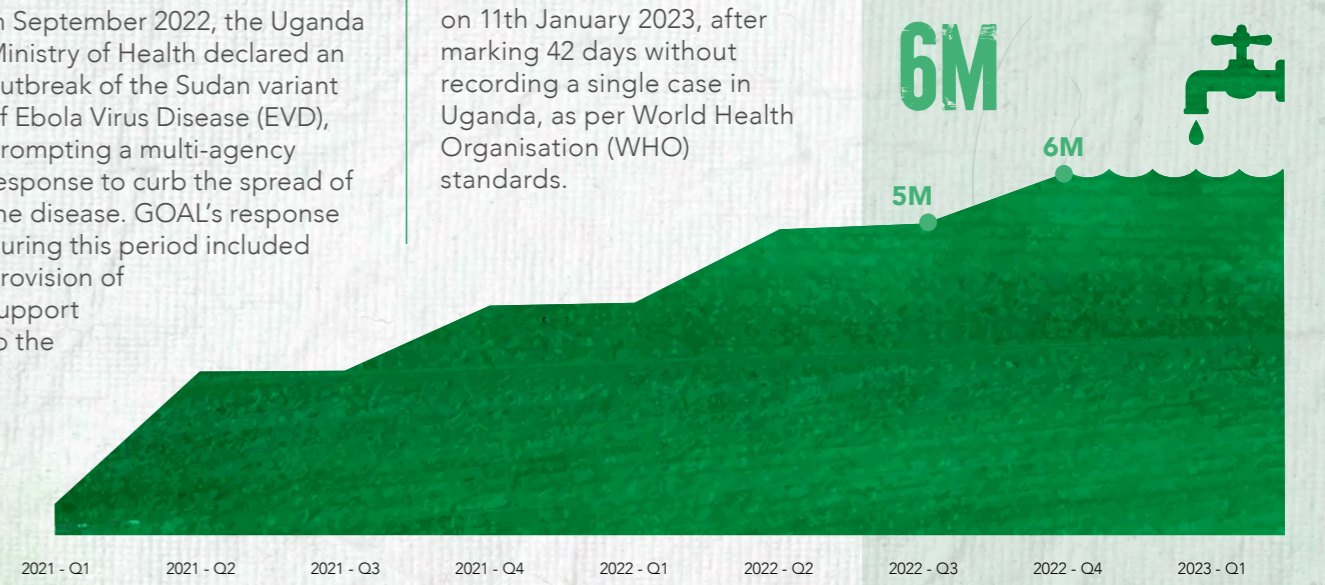
88%

Target population **benefiting from strengthened WASH systems**

77%

People with increased **access to safe water**

6M



Jennifer Nkhoma, a nurse screening children for illnesses at an outreach programme in Bellevue, Bulawayo, Zimbabwe



A young girl being screened for malnutrition in North Darfur, Sudan

IMPROVING ACCESS TO HEALTHCARE IN SUDAN

Accessing essential healthcare in North Darfur State, Sudan, can be extremely difficult. Years of conflict have hindered the development of accessible region-wide healthcare. For people living in Umbaro, it has been especially challenging.

“Before, there was no government body to manage health services in Umbaro,” says Zahra Sulaman, Head of the newly established Locality Health Department (LHD) in Umbaro.

With no mechanism to coordinate the planning and delivery of primary healthcare, and no links to the State Ministry of Health, management of health service delivery in Umbaro Locality was informal. Access to basic healthcare for people in the area was limited. Pregnant women, new mothers and new-borns were particularly at risk.

Zahra says, “It was only after GOAL constructed and equipped an office that the State Ministry of Health deployed staff, including myself. We started from scratch, but with full support from the GOAL’s HealthPro project, we are up and running.”

The HealthPro Project

In three localities in North Darfur, GOAL is implementing a range of interventions targeting:

- Health system governance
- Human resources
- Health service delivery
- Supply of essential medicines
- Healthcare financing
- Health information systems

The HealthPro project, funded by the European Union, aims to help achieve universal health coverage among internally displaced persons (IDPs), returnees and host communities. The project is also carried out in Kutum and Serf Umra.

Under the HealthPro project, GOAL teams constructed a new office facility in Umbaro. Local staff also provided computers, printers, and furniture to ensure the necessary infrastructure is in place to support the newly established district health team. Financial and technical support was also provided for the deployment of six technical staff, including the head of the LHD, to the office. Essential training was delivered, as well as a four-wheel drive vehicle, and financial support for conducting regular support visits to local health facilities.

Thanks to the project, Umbaro now has a dedicated health management team to support the local community. In the last six months, the team has conducted three supportive supervision visits to the health facilities across the locality and developed a five-year health sector strategic plan.

Healthcare for Thousands

The project is set to directly benefit an estimated 60,000 people in over 90 communities. The strengthening of governance at the LHD level is also expected to have a far-reaching impact across the entire region.

Dr. Ali Sayed, Health System Coordinator with GOAL, is positive about the results and hopeful for the future, “I believe key health indicators such as maternal and new-born mortality rates in the community will improve soon due to the creation of the district health office. It is great that we made this a reality despite the organisational challenges faced from working in this remote area.”

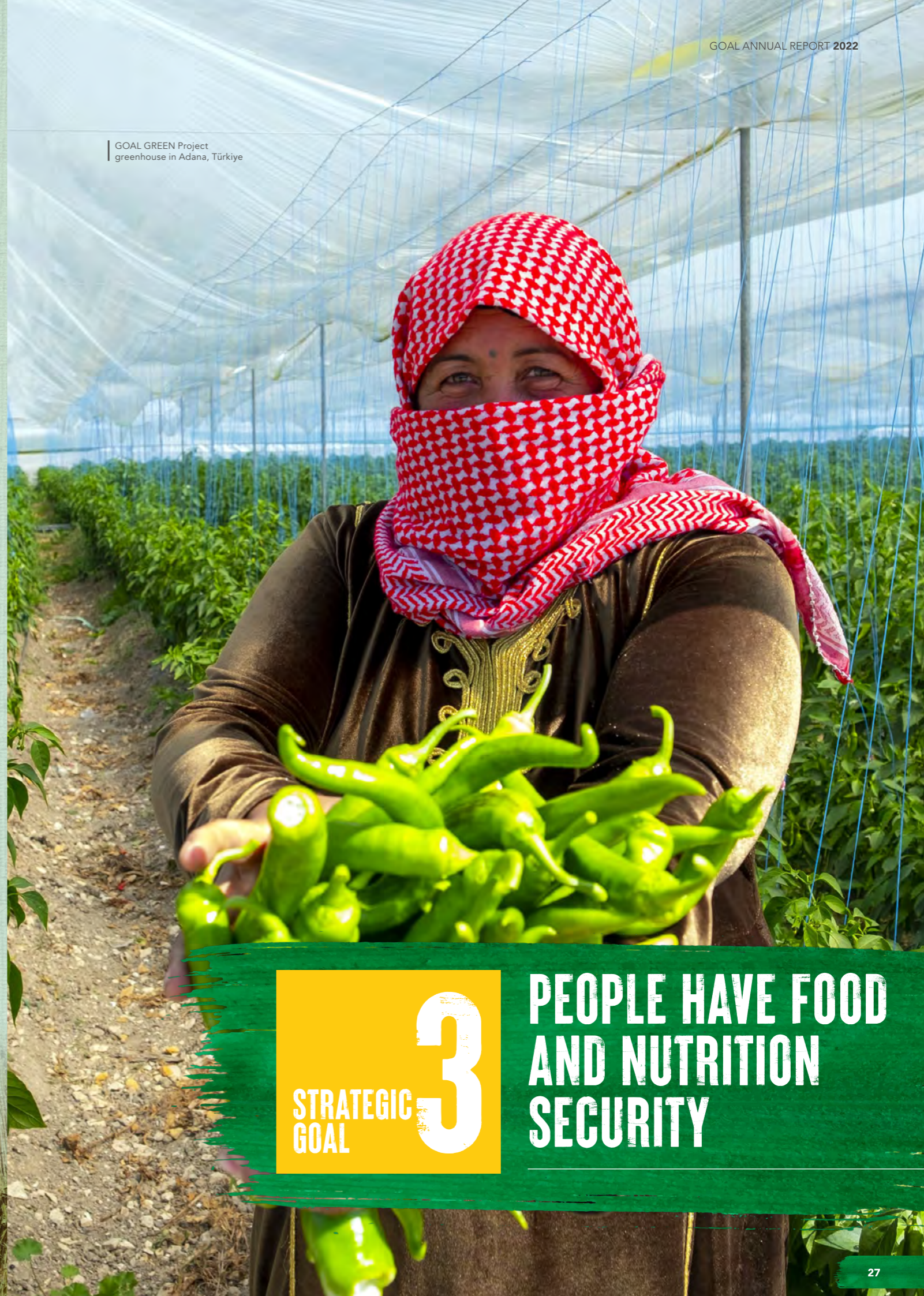
Local leader, Jafer Ali Mohamedain, King of Umbaro, is grateful for GOAL’s work in the area.

“GOAL’s support has led to substantial improvements in the availability and quality of health services our community are receiving. We thank GOAL a lot for this support. We also hope it will expand the work and operate in the locality for a long time.”



Sudan Locality Health Department (LHD) Head, Zahra Sulaman

GOAL GREEN Project greenhouse in Adana, Türkiye



STRATEGIC GOAL **3**

PEOPLE HAVE FOOD AND NUTRITION SECURITY

STRATEGIC GOAL
3

PEOPLE HAVE FOOD AND NUTRITION SECURITY

Globally, nearly 800 million people do not have enough food to meet their basic nutritional needs. Demand is rising. Set against a background of population growth, conflict, migration, and climate change, it is more important than ever to find innovative and sustainable ways to help vulnerable communities achieve food and nutrition security.

Food security is one of the key underlying determinants of good nutrition, focused primarily on the availability of food, economic and physical access to food, and the stability of food supplies. Nutrition security comes from having an adequate supply of diverse food, as well as a range of additional factors, including access to safe water, health services, care and hygiene practices, and the role of

women in decision-making at the community level. Investing in smallholder farmers and fishers is an important way to increase food and nutrition security in vulnerable communities, in addition to providing food for local and global markets.

GOAL's work in food and nutrition security focuses on improved subsistence production, better commercial



A beneficiary under the Uplift-Simudza Project, Zimbabwe



A GOAL seed beneficiary in her garden in North Darfur, Sudan

production (linked to market access and the availability of nutritionally diverse products) and the consumption of an adequate diet by all. We mobilise this by:

- Identifying the risks, gaps and permanent actors in relevant systems including market systems, financial services, and food production.
- Promoting food security and livelihoods in the aquaculture/agriculture sectors.
- Partnering with climate-smart actors to ensure agriculture/aquaculture practices and strategies of vulnerable communities are tailored to the demands of a changing climate.
- Linking producers and communities with informal and formal financial services.
- Working with Micro, Small & Medium Enterprises (MSME), with a focus on women and youth, to sustainably increase the scale of climate-smart food production and linkages to market.
- Identifying root causes of food and nutrition insecurity of vulnerable communities.

- Increasing the resilience of households to food insecurity and malnutrition by improving knowledge and practice of food processing, preservation, and storage techniques.
- Creating an enabling environment for understanding of and addressing malnutrition through appropriate care and feeding practices at community level.
- Collaborating with key stakeholders to influence local and national policies and regulations that will enhance food and nutrition security.

East Africa Hunger Crisis

The scale of the hunger crisis in East Africa was a significant challenge in 2022. Over 11.8 million people in Ethiopia require emergency food assistance, 4.6 million IDPs (Internally Displaced Persons) need humanitarian support, and over 3.9 million children are severely malnourished. In Tigray, Northern Ethiopia, over 20% of children under five, and half of all pregnant or breastfeeding women, are malnourished.

In Sudan, over four million women and children are

malnourished, while over one million IDPs need humanitarian assistance, and in South Sudan, 7.7 million people are estimated to be food insecure. Almost two million women and children are malnourished, and the country is home to over 3.7 million IDPs, all of whom are at a greater risk of malnourishment.

The War in Ukraine impacted the availability and cost of food in 2022. Russia and Ukraine, whose food exports account for approximately 12% of total calories traded worldwide, produce high volumes of wheat, grain, and other agricultural products that vulnerable communities without sustainable or resilient food systems rely on to survive. However, the War in Ukraine has now disrupted a quarter of the global grain trade and food costs have increased by 300% in some areas of Sudan and South Sudan, leaving vulnerable communities unable to access necessities for survival.

Colombia, Central America, and Haiti

GOAL has continued to implement its Resilience of the Blue Economy programme targeting small scale fisheries and eco-tourism in indigenous and afro-descendent communities.

A Markets for Youth programme beneficiary, Uganda





A Markets for Youth programme beneficiary, Uganda



Millet and bean producer, Bachir Zabeirou, inspects his harvest with Elhadi Bachir Samouga, Zinder Region, Niger

Key interventions include the installation of renewable energy solutions to enhance cold chain management, improved adoption of traceability, improved market access, targeted interventions to strengthen financial inclusion and improvement to the management of marine coastal resources.

All interventions integrate economic incentives which have positive environmental and social outcomes. In Honduras, GOAL supported 400 MSMEs (Micro, Small and Medium Enterprises) to improve and diversify their business operations and consolidate as 10 business networks. Over 100 businesses have now collaborated to establish a multi-service business which provides business development, supply chain and marketing services to their members. In Colombia, GOAL supports MSMEs owned by Venezuelan migrants in the recycling 'circular' economy, to access formal markets to improve their incomes and employment conditions and enhance their food and nutrition security.

Uganda

Uganda has one of the world's youngest populations in the world. According to the World Bank, more than 75% of

Uganda's population is below the age of 30 and at least 13.3% of them are unemployed.

The Markets for Youth programme, managed and delivered by GOAL Uganda in partnership with the Mastercard Foundation and implementing partners, aims to create dignified and fulfilling work in the agricultural sector for 210,000 young women and 90,000 young men between the ages of 16 and 35 years in 18 Districts in Uganda. This includes 30,000 refugees and 15,000 young people living with disabilities.

In 2022, the programme worked with 17 private sector partners and three Civil Society Organisations (CSOs) to achieve this goal. Since the launch of the programme in 2020, 23,000 young people have been reached and 10,200 young people have been engaged.

Ethiopia

GOAL's Resilience in Pastoral Areas (RIPA) programme, funded by USAID, uses market systems development and SBC approaches to enhance food security and make economic growth in pastoral and agro-pastoral communities more inclusive, sustainable, and resilient. In 2022, GOAL Ethiopia completed market

assessments in livestock, crop, and financial systems, and worked with private sector partners to leverage resources to increase the supply and demand of livestock veterinary services, crop seed, nutritionally improved fodder and fodder seed, water filters, mechanisation for small scale irrigation, and financial services such as index-based livestock insurance.

Drought-affected pastoral and agro-pastoral communities in southern and eastern Ethiopia have suffered from the impact of multiple and often recurring shocks. In response, GOAL implemented agreements with funders to move funding to support the commercial destocking of livestock and veterinary services. GOAL's SBC approaches focus on education to urge families to adopt appropriate household nutritional practices.

Niger

GOAL is implementing food and nutrition security programming with UNITLIFE and Irish Aid funding, working in partnership with two private sector partners to increase access to nutritionally improved and climate-adapted seed. In 2022, 15 tons of improved millet, groundnut, and cowpea seed was sold to farmers with a 40%

sale price. 275 Kgs of vegetable seed was also sold, with a 40% discount for women.

GOAL is also facilitating access to informal financial services, including Village Savings & Loan Associations (VSLA). Community Conversations to address the impacts of social and gender norms on household decision-making processes are now ongoing in 20 communities in Niger. Substantial increases in production were recorded, and GOAL awaits further results in relation to improved diet diversity and social inclusion.

Syria

In 2022, GOAL Syria delivered food assistance to approximately 460,000 people every month. GOAL's food security programming also addressed persistent food insecurity by providing up to 40% of the flour and yeast needed to support local bakeries in Idleb and North Aleppo Governorates - an intervention that ensures bread is available at reduced stabilised prices for more than 440,660 people every day.

GOAL Syria piloted the Self-Reliance Index (SRI) in 2022, which is a tool for measuring the progress of vulnerable households toward self-

reliance. A nutrition context analysis found that stunting affects around a quarter of children under 5 years, and that acute malnutrition is high in both young children, less than 18 months of age, and PLW (Pregnant and Lactating Women).

In response, GOAL implemented the Graduation Approach to help lift displaced and host communities in Azaz out of social safety net programming using small-scale livelihood interventions. The approach targets vulnerable households with mentoring, access to financial services, and training that allows beneficiaries to upskill and take up opportunities in the labour or enterprise markets.

Türkiye

In 2022, GOAL completed construction of a Greenhouse to support women from refugee and host communities to access skills' training and sustainable employment. The Greenhouse is an automated and energy efficient production facility that is powered by solar panels. The municipality will procure all greenhouse produce (flowers, seedlings, shrubs, etc.) from the co-operative to use in the urban landscaping as part of their routine services.

Akullo Dillish with some of the produce she grew under the Markets for Youth programme, Uganda



IMPACT

1,114

SMEs have secured investment

82%

of target farmers are using natural resource management practices

A GOAL seed beneficiary in her garden in North Darfur, Sudan



COMMUNITY HEALTH WORKERS HELPING TO TACKLE MALNUTRITION IN ZIMBABWE: SHAILET'S STORY.

Victoria Manyama, aged 24 years, holds her two-year-old daughter Makanaka's hand, to measure the mid-upper arm circumference (MUAC). As Victoria watches on nervously, it takes just a few seconds for GOAL staff to determine that her child is malnourished.

Victoria's concern was shared by thousands of families across Zimbabwe. When Covid-19 induced lockdowns were imposed, families were hit hard. The majority of people in the high-density suburbs of the country's capital, Harare, survive on a hand-to-mouth basis, so disruption of informal work left people struggling to put food on the table. Children were badly affected, as inadequate access to nutritious food led to malnutrition.

Identifying malnutrition can be difficult for parents without a MUAC measuring tape, or the knowledge to use it. Seeing this, GOAL teams in Zimbabwe sought local community health workers in Harare to help support local families and raise awareness of infant malnutrition. 59-year-old Shaillet Maravanyika volunteered to help her community in Kuwadzana.

"I am a community health worker with over 34 years' experience, I was trained and supported on passing on child growth monitoring and malnutrition identification techniques as part of the LINKAGES programme. I'm also helping mothers with malnourished children here in Harare."

The LINKAGES Programme

Shaillet is supported by GOAL's LINKAGES programme, funded by European Union Humanitarian Aid. The programme aims to improve child nutrition in vulnerable communities in the cities of Harare and Bulawayo.

LINKAGES provides training and capacity-building on the identification and treatment of severe malnutrition in children under the age of five. As a result of the programme nurses and community health workers are now receiving invaluable support to serve their local community.

Simple Solutions: MUAC Tape

"Most mothers do not know that their babies are unhealthy," says Shaillet, "as they did not get to the clinic. Child growth monitoring became less of a priority because of the pandemic. When restrictions were eased, most mothers were afraid and still did not go with their children to clinics."

"I distributed MUAC tape and imparted knowledge on how to use it to mothers in their homes. If the tape shows green, it means the child is healthy. But yellow and red mean they should seek medical treatment immediately. The idea is to identify malnutrition before the MUAC tape shows red, which is severe acute malnutrition."

"During the home visits, I also educate mothers on the proper feeding regime for their babies. Some have stable incomes to access the right food, but they lack the knowledge on what's best to feed their babies. I advise them to give them food that has

a diversity of nutrients including traditional foods."

Financial Support to Improve Nutrition

To support families and prevent child malnutrition from occurring, GOAL teams are also providing financial assistance in the form of cash-based transfers. The scheme ensures families can afford to buy healthy, nutritious food in times of economic hardship. The scheme is having a huge impact according to Ladisclous Machona, a local nutritionist who assists in treating the malnourished children referred by Shaillet.

"We used to have cases of relapse, but we are observing a decrease. I believe it is in part because of the cash-based transfer, which is supporting mothers with basic needs," he said. "At the clinic, the rate of children returning with repeated malnutrition went from 50% down to 12% in one year."

While financial support ensures families can access nutritious food, education also plays a crucial role. Economic hardship continues to create nutritional challenges in Zimbabwe. Thankfully, with the support of the LINKAGES programme, community health workers like Shaillet are ensuring at-risk infants are identified early and given the best possible medical care.



Shaillet Maravanyika Community Health Worker, Kuwadzana, Zimbabwe



STRATEGIC GOAL **4** PEOPLE PURSUE A SUSTAINABLE, RESILIENT, AND INCLUSIVE WORLD

STRATEGIC GOAL 4

PEOPLE PURSUE A SUSTAINABLE, RESILIENT, AND INCLUSIVE WORLD

Through strengthened engagement with public and society leaders, GOAL is enhancing the knowledge, attitudes, values and skills of young people, students, teachers, professionals, society leaders and duty-bearers on the role they can play in addressing the causes and consequences of sudden onset emergencies, health crises and food and nutrition insecurity crises, in pursuit of a more equal, fair, and sustainable world.

How we act and live as individuals and communities can impact vulnerable communities living in fragile

and conflict-affected settings. We are helping to empower a generation of Global Citizens to critically reflect on and better understand how our world is interconnected.

Through education, engagement and skills training we want to ensure that children, young people, and adults believe that a fairer, more equal, and sustainable world is possible; a world where the UN Sustainable Development Goals (SDGs) can be realised. We actively work to build links between the voices and experiences of people in crisis, young people, communities, and decision-makers in Ireland

and internationally through public engagement, global citizenship education and influencing activities.

GOAL is also working to engage with young people in Ireland to take action to influence the global dimensions of humanitarian crises. GOAL is also working to Influence leaders and duty-bearers to address international crises with local, national and international policies.

Global Citizenship (GC) Education in 2022

In 2022, the GC education programme reached over 2,400

primary school pupils across 14 counties through 100 online workshops leveraging GOAL Changemakers, Water Wishes and the new infant resource 'Water Comes to Me', which was developed in close consultation with GOAL Honduras, The Marine Institute with input from GOAL's first teacher Advisory Group and the 2021 youth participants. The team also engaged 267 student-teachers and 51 teachers with GC education workshops online.

Influencing and Public Engagement

The GC Team aimed to strengthen GOAL's work influencing policies that impact on poverty eradication, and in July 2022, the team published a Position Paper on the Blue Economy in partnership with the LAC (Latin America and Caribbean) Regional Team and this formed the basis of significant engagement at the UN Ocean Conference (UNOC) 2022. The Team also initiated and coordinated cross-department action towards the development of GOAL's new Advocacy Strategy 2022-25.

In October, the GC Team hosted our first successful NextGen Youth Exchange, bringing two youth members from Malawi & Uganda to Ireland during Climate Action Week, which provided these young leaders with excellent opportunities to engage and bring their expertise to an Irish peer network.

This programme of activity included the launch of a youth engagement video called 'Vision for Change' which was the result of a creative partnership with Irish spoken word artist, Adam Mohammed, which reached 5,000 young people online and directly at public events and festivals.

Collaboration And Partnerships

In 2022, GOAL continued to build on established, successful partnerships to deliver global citizenship programmes and contribute to good sectoral practice. GOAL is self-assessing its Global Citizenship programmes against the Irish Development Education Association (IDEA) Code of Good Practice and, during the year, cooperated with peer agencies, networks, institutions, influencers and social enterprises, including Flossie and the Beach Cleaners, Fridays for Future, Food Cloud Ireland, Mar Alliance, the Marine Institute, An Gaisce, Irish Girl Guides, University College Cork, Royal College of Surgeons, and Worldwide Global Schools.

GOAL was also represented in sectoral working and advisory groups including the IDEA Code of Good Practice, co-chairing the IDEA Quality and Impact Working Group, Irish Coalition 2030, the Dochas Worldview research project - Policy Working Group Public Engagement Working Group (Co-Chair) and Stop Climate Chaos.

REACH

2,400

primary schools pupils reached with **Global Citizenship Education Programme**

318

student-teachers and teachers reached with **Global Citizenship Education Workshops on-line**

Global Citizenship Education Partnerships

- An Gaisce
- Flossie and the Beach Cleaners
- Food Cloud Ireland
- Fridays for Future
- Irish Girl Guides
- Mar Alliance
- Royal College of Surgeons
- The Marine Institute
- University College Cork
- Worldwide Global Schools

Felix, Nancy and Criomhthann from GOAL's NextGen Youth Network with GOAL's Deputy CEO Mary Van Lieshout



A Global Citizenship education programme

NEXTGEN EXCHANGE NANCY'S STORY

In 2022, GOAL hosted the very first NextGen Exchange. Nancy Kamwaza from Malawi and Felix Onan Olindi from Uganda travelled to Dublin during Climate Action Week to engage with the public at a range of events on the experience of climate change in their communities. Representing their own stories, these young activists had a profound impact on the Irish public. Here Nancy Kamwaza recalls the week she had in GOAL HQ in Dublin.

From Malawi to Dublin

I was over the moon when I found out I had been chosen to go on a trip to Dublin, Ireland. I had always dreamed of visiting the beautiful Emerald Isle, and the thought of experiencing its rich culture and history first hand was exhilarating.

After the longest flight of my life, we arrived in Dublin on a Thursday morning. The first few days were filled with training from experts at GOAL, a global

humanitarian organization, on topics such as safety in the city and safeguarding issues.

Friday was a busy day, with more training on communication and gender and inclusion. The highlight for me was interviewing Siobhan Walsh, the CEO of GOAL. She shared her leadership journey and offered tips on how to be a great leader. As she said, "when you're ready for the leaders you need at that particular moment, they will show up."

Friday evening was the launch of the Arts and Human Rights Festival, and we were honoured to meet Sabina Mary Higgins, the first lady of Ireland and an activist herself. On Saturday, we travelled to Grangegorman for the COP ON festival, where my fellow exchange participant Felix Onan Olindi was a panellist on a discussion about arts and climate change. The GOAL Global Citizenship team and I set up a pavilion at the festival, and attendees stopped by to appreciate the youth project

#Connected2: Climate and Food Systems and share a picture of their own that depicted how they saw the interconnectedness between food and climate change. We ended up with a beautiful gallery of pictures from various people.

Sunday was a day for exploring the city. Our hosts Roisin and Anya took us on a tour of the Dublin city centre, where we saw historic buildings and parks that are significant in Irish history. We also visited Trinity College and took a long walk on the Dun Laoghaire pier, where we enjoyed the beautiful views and tried the traditional pub lunch.

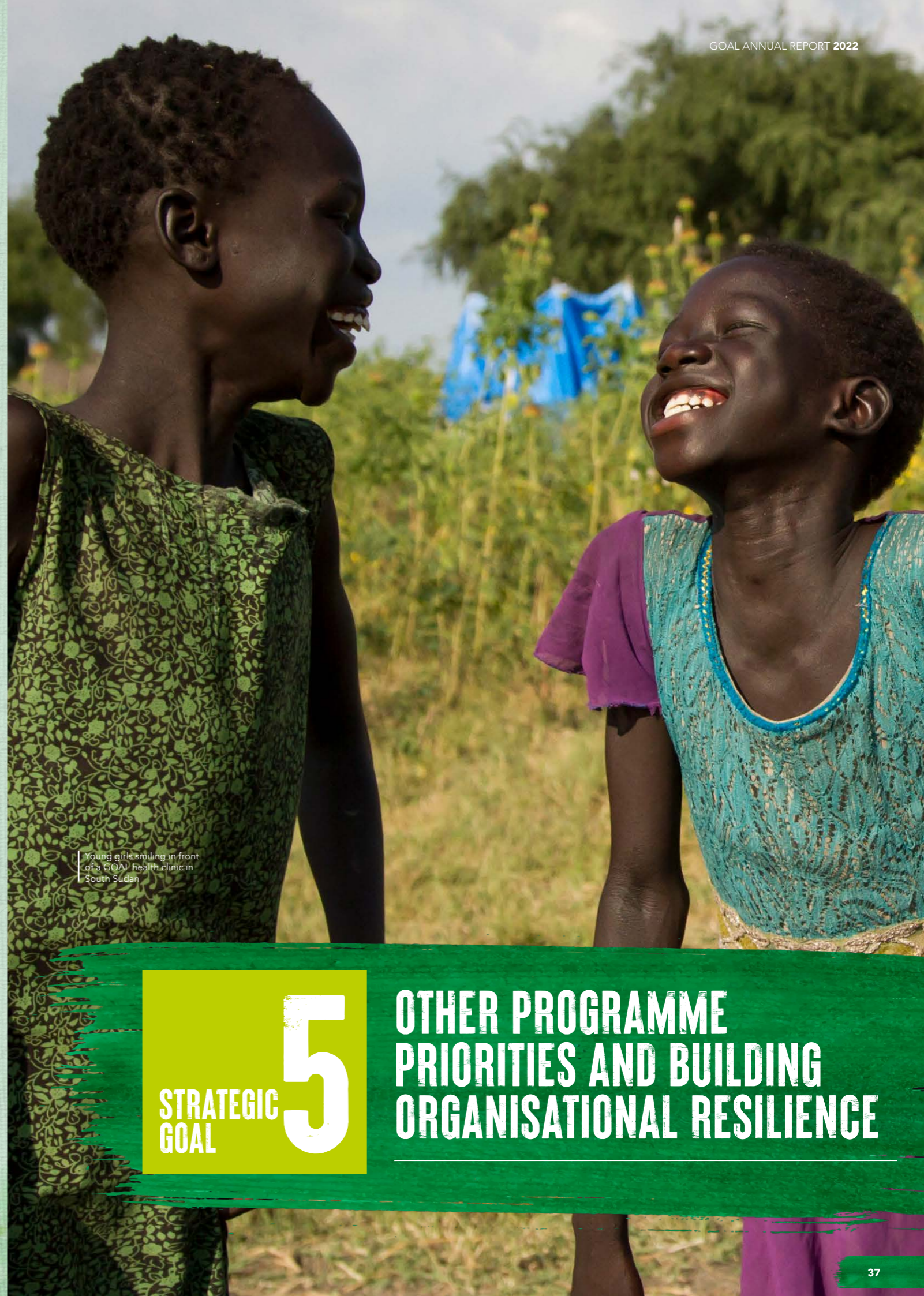
Monday was another busy day, with inductions at the GOAL Communications and Fundraising departments. Later that day we attended a GOAL Global Citizenship Webinar, where Felix and I presented on how the program has impacted us. Finally, we joined a GOAL NextGen Instagram live, sharing our experiences on being young activists.

On our final day in Dublin, we attended the Dublin Arts and Human Rights Festival for a performance Gathering on the Pond, an educational show for students on climate change. Felix and I participated in a post-show discussion where we spoke to the students about our experiences in this area and the power the arts hold in educating on climate change.

My trip exposed me to a world of passionate individuals who are doing everything they can to make the world a better place. The experience reenergised me to continue my work and do my part in changing the world for the better.



Nancy and Felix arrival to Global Citizenship 2022 NextGen Exchange



Young girls smiling in front of a GOAL health clinic in South Sudan

STRATEGIC GOAL **5**

OTHER PROGRAMME PRIORITIES AND BUILDING ORGANISATIONAL RESILIENCE

STRATEGIC GOAL
5

OTHER PROGRAMME PRIORITIES AND BUILDING ORGANISATIONAL RESILIENCE

SAFE, ACCOUNTABLE, AND INCLUSIVE PROGRAMMING

As an organisation committed to **Safe, Accountable and Inclusive Programming (SAIP)**, we place people at the centre of our programmes, to inform programming and ensure the safeguarding of children and adults. GOAL is also fully accountable to those we work with, and we are inclusive in our approaches to ensure that the barriers and mechanisms that prevent inclusion are understood and used to inform programming.

This supports those facing exclusion to participate in and help shape their societies and have equitable access to goods and services.

In 2022, GOAL continued to strengthen its culture where our staff and volunteers understand and embrace the importance of SAIP (Safe, Accountable and Inclusive Programming) and embrace and honour GOAL's values, behaviours, and Code of Conduct.

Highlights from 2022 include.

- Consultations with colleagues from various departments, country teams and donor organisations to embed these principles and ensure it is grounded in the identified needs & priorities, while adhering to global best practice.
- GOAL's Global Safeguarding Advisor travelled to Uganda and Türkiye to support and promote a culture of safeguarding in programme activity, including with programme partners.
- GOAL's Safeguarding team also developed GOAL

case studies to highlight safeguarding being built into emergency response programming in Ethiopia and Ukraine.

- Development of the Safeguarding e-learning training for GOAL staff. The training is available in five languages and was launched in November 2022.
- The development of demand-driven tools, including a guide on using needs' assessments to inform rapid gender and age analyses, and a project-level risk assessment tool which has undergone piloting and testing.
- Collaborating with external consultants to help further guide and shape our approach to safe, accountable & inclusive programming going forward, and in so doing, acknowledging that this is a continuous process.

BUILDING DYNAMIC PARTNERSHIPS AND LOCALISING APPROACHES

Working in partnership is one of GOAL's organisational values, and we are committed to progressing the ambitions of a localisation agenda. Recognising that local systems are made up of local actors, GOAL's 'value add' is to be a temporary facilitator of change alongside the permanent local actors, knowing they are the principal catalyst of change that will steward the longer-term system development. This approach ensures that our efforts do not undermine or duplicate the work being carried out by resident actors.

generate more robust evidence and learning, catalysing systemic change to achieve impact at scale.

Choosing Local Partners

GOAL has developed a clear partner typology and works with a broad range of entities, including local government ministries and departments, private sector businesses and social enterprises, local NGOs and CSOs, informal community groups, academic/research institutions, think-tanks/innovation hubs, and peer INGOs.

GOAL maps-out and analyses local actors in each context to determine which will be most effective at catalysing positive, longer-term change within a system. The preferred partners

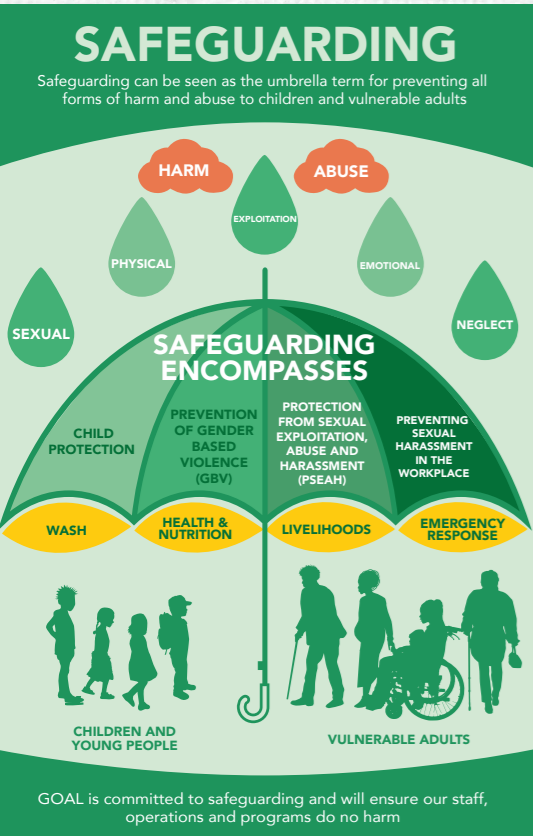
in these contexts are permanent local actors – organisations that are 'local' to each country (community) and which act as first-responders in a crisis, as well as providers of long-term support.

Supporting Local Partners

GOAL also sources and provides technical programmatic advisory or training services to its local partners. GOAL prioritises strategic partnerships with government agencies and other local partners to strengthen early warning response systems for national disaster-management, shock-responsive social protection and resilient healthcare systems and services.



Akullo Dillish, who participated in the Uganda Markets for Youth programme, with some of her produce



GOAL is committed to safeguarding and will ensure our staff, operations and programs do no harm



Mahir and his family who fled conflict in Syria to build a new life in Mersin province of Türkiye



Training in safeguarding in emergencies, Zimbabwe

PRIORITISING A CULTURE OF INNOVATION

GOAL defines innovation as a new perspective, idea, technology, or process that leads to better solutions or improvements to resolve important challenges. An innovation should be more than just a good idea; something that can be validated in terms of its capacity to achieve change and can be replicated by others facing similar or related challenges, while having the potential to achieve change at scale.

In 2022, GOAL launched its Programme Innovation Lab, building on the success of GOAL's Resilience Innovation and Learning Hub. The Lab's key objectives are to provide strategic direction for fostering programme innovation in GOAL, to proactively engage and support global, regional, and country programme teams and innovators within GOAL, and to fund innovation projects within GOAL.

Four innovation projects were supported in 2022

- In **Zimbabwe**, GOAL is working with local service providers to create and share information on the effects of Gender Based Violence (GBV) towards men. This pilot project aims to compliment GOAL's work with a local telecommunications provider to spread messaging on GBV towards women and girls. This information is being shared via a smartphone app which is interactive and provides referral pathways to assistance.
- In **Uganda**, GOAL has teamed up with the Practica Foundation to pilot metered water taps, which ensure

sustainable funds are raised towards consistent maintenance of the tap. This reduces the need to raise management funds.

- The Innovation Lab piloted the use of home BioGas technology in Freetown, **Sierra Leone**, as a sustainable way of processing and managing human waste while reducing the demand for wood and charcoal for cooking. The project will be explored

further in 2023, with a focus on its potential to scale.

- In **Haiti**, GOAL has been piloting the use of drone technology to create up-to-date maps of regions which are at risk of disasters such as earthquakes. With uncontrolled urbanisation causing changing land-uses, up-to-date mapping can inform the local Directorate for Civil Protection and GOAL towards improved disaster risk management.

Martina, a participant on the Barrio Resilient Project, Colombia, with her little daughter



Norbelis, a Venezuelan migrant living in Colombia who received livelihoods support from GOAL

A young girl in front of a mural in Türkiye



EVIDENCE AND LEARNING AT GOAL

GOAL has a strong commitment to evidence and learning, and with continued investment in a culture of learning and accountability, as well as Monitoring, Evaluation and Learning (MEAL) infrastructure, GOAL aims to ensure that we become a resilient organisation prepared for the challenges of 21st-century crises.

The results, data and evidence gathered from our programming is pivotal to our learning and decision-making. Research, evaluations, mid-term reviews, base and end line surveys are also critical inputs. Data driven decision-making is critical for GOAL, and we invest in technologies and processes that enable the monitoring and collection of high-quality evidence from diverse sources, ensuring that evidence is regularly reviewed and used to inform courageous strategic decisions.

Learning throughout the programme cycle is supported through GOAL's System for Consolidating and Reporting

MEAL information (SCORE). This is an internal system where all programmatic results (beneficiary reach, outcomes, and outputs) are inputted and analysed in real time and are made available for use in evidence-based decision-making.

The MEAL team conducted research with Trinity College Dublin on GOAL's significant reach over the last three-to-five years and its findings were presented at the annual Development Studies Association of Ireland Conference.

A new internal Learning Portal was launched by the MEAL Team for GOAL staff in late 2022, comprising a wealth of learning, with most of the materials generated by the MEAL Team since 2019. These include Learning Briefs, webinars recording and presentations, evaluations, research reports and impact stories.

In 2023, the MEAL function will further strengthen its evidence base through robust monitoring, rigorous evaluation and innovative research, while piloting innovative technologies in GOAL's MEAL unit.

SAFEGUARDING IN THE FUTURE: THE OUTCOME OF INTEGRATING SAFEGUARDING INTO A MARKETS' SYSTEMS APPROACH IN UGANDA

YOUNG AFRICA WORKS PROGRAMME

To address the ongoing crisis of youth unemployment, GOAL Uganda is partnering with the Mastercard Foundation and implementing partners on the Young Africa Works programme to provide 300,000 young Ugandans with access to dignified and fulfilling work in the agricultural sector.

GOAL Uganda has established a safeguarding strategy to clarify how staff and partners can take steps to ensure that prevention, detection, and response to harm and abuse is firmly embedded throughout our programming.

GOAL aims to be at the forefront of humanitarian safeguarding practices by integrating safeguarding throughout the market systems' approach. A market systems' approach aims to reduce poverty by enhancing the capacities of people in vulnerable communities to integrate and play key roles in the mainstream markets, provide them with jobs, income and access to services.

Community and Partner Engagement

The Young Africa Works: Markets for Youth project involves working with a wide range of partners (private sector actors, civil society organisations, small and medium enterprises, corporate businesses, and social investors) to help young people acquire skills and opportunities in sustainable agribusiness.

GOAL is responsible for ensuring

that participating partners meet the minimum safeguarding standards and supports partners in strengthening practices, while also learning from them and sharing that learning across the consortium.

Applying GOAL's Safeguarding Strategy

To improve community engagement, GOAL's Safeguarding Team have developed a community-led training manual which includes over 15 tools and activities to raise awareness of safeguarding amongst youths. In practice, GOAL's Safeguarding Focal Points train 'youth champions' to cascade this knowledge through community peer groups. These groups work together to explore and identify negative behaviours, attitudes, and practices that increase their risk of abuse, and implement changes to adopt safeguarding practices.

In May 2022, Mandy Yamanis, GOAL's Global Safeguarding Adviser, travelled to northern Uganda to visit the Young Africa Works: Markets for Youth programme with Victoria Tendo, GOAL Uganda's Safeguarding and Accountability Manager. They were able to pilot tools from the training manual with programme partners.

Training Programme Partners

Multi Community-Based Development Initiative (MUCOBADI), a local Civil

Society Organization (CSO) in Uganda, partnered with GOAL on the programme. Their Programme Specialist, Yosia Emukule, said, "before I worked with GOAL, I had limited understanding of what safeguarding is. These trainings have made me realise that safeguarding is beyond protecting myself. Safeguarding should be part and parcel of everything."

Since partnering with GOAL, MUCOBADI has developed its first Safeguarding Policy, appointed safeguarding focal points, and trained all staff. Yosia believes this partnership will "push MUCOBADI as an organisation to a higher level". Robert Basaaza, Director of another GOAL partner, Guide Leisure Farm (GLF), has also said that since partnering with GOAL, their safeguarding systems have also been significantly strengthened.

Raising Community Awareness

GOAL's Safeguarding Team held safeguarding sessions with youth champions to test the community-led safeguarding training manual. During these sessions, young people indicated that Community Conversations would be the best way to share knowledge of safeguarding amongst their peers. They found visual aids and videos were very helpful. Another interesting outcome was that the word safeguarding is not easily understood among the

Yosia Emukule, MUCOBADI Specialist, Uganda, engaging with youth champions

public; prompting discussions to use alternative words such as "protection, guiding, counselling."

In Lamwo district, GOAL's team met with more youth champions from Palabek refugee camp. They were open to sharing examples of abuse in their community. The Safeguarding Team were then able to test the 'string game' from the manual, which explores how abuse and harm is currently reported in the

community. The exercise also facilitates the development of a locally appropriate reporting mechanism. The group were then able to identify who to report concerns to in their community. Challenges raised also included the use of the word safeguarding – as it is easily comprehended by users of the information – the youth.

Safeguarding the Future

Early signs are promising.

The new approach has led to significant learnings that will enhance GOAL's safeguarding work. GOAL Uganda will continue to work with its partners to strengthen all areas of safeguarding in the Young Africa Works programme. GOAL is committed to enabling an environment that promotes a strong safeguarding ethos and culture by ensuring that safeguarding is at the heart of all GOAL's operations.





A young woman in a refugee camp in Türkiye

ADVOCACY AND CAMPAIGNS

ADVOCACY AND CAMPAIGNS

At GOAL, we are committed to strengthening the organisation’s impact using effective public advocacy and influencing strategies. We understand advocacy as the intentional effort to influence change and action at local, national and/or international level in pursuit of our vision, which is ‘a world beyond humanitarian crises where poverty no longer exists, where vulnerable communities exposed to shocks and stresses are resilient, where barriers to well-being are removed and where everyone has equal rights and opportunities.’

Guiding Principles

Clear principles guide GOAL’s advocacy initiatives and drive decisions when choices need to be made on opportunities to

pursue. These principles are set out below:

- All GOAL advocacy is rooted in GOAL’s programmatic expertise and aligned to the organisational strategic priorities as set out in GOAL’s Strategy 2025.
- Our advocacy efforts offer clear benefit to the communities with whom we work.
- GOAL advocacy is relevant to contemporary national and international public policy agenda and will add best value considering our expertise, size and geographic presence.
- GOAL works in partnership with communities, peers, and other key stakeholders to achieve effectiveness to maximise impact.

ADVOCACY IN 2022

United Nation Security Council (UNSC) Türkiye-Syria Border Resolution

GOAL, in partnership with Trocaire, Oxfam Ireland, Concern, and World Vision Ireland, called upon the UNSC in June 2022 to vote to keep the vital border crossing between Türkiye and Syria open to allow for lifesaving aid to reach millions of conflict-affected people in Northwest Syria. The UNSC, of which Ireland was a member from 2021 to 2022, established a cross-border resolution in 2014 which allowed for four crossings for humanitarian aid delivery. Since 2020, these have been whittled down to only one crossing at the Türkiye-Syria border, called the Bab al-Hawa crossing.



Artisanal fishermen supported under GOAL’s MiPesca Programme, Honduras



Artisanal fishermen supported under GOAL's MiPesca Programme in Honduras

Since the resolution came into effect in 2014, millions of Syrians have benefitted from UN-led cross-border assistance despite continued insecurity, conflict, and access constraints. In 2021, the cross-border humanitarian response enabled aid agencies to reach over 2.4 million people per month in the northwest. This provided food for 1.8 million people, nutritional assistance for 85,000 people, educational support for 78,000 children, access to life-saving dignity kits for 250,000 women and girls and critical medical items and supplies to help people survive the cold winter months.

In July 2022, the UNSC voted to keep the vital Bab al-Hawa and only remaining border aid crossing between Türkiye and Northwest Syria open for another six months, until 10th Jan 2023. GOAL acknowledged and appreciated the diplomacy shown by the Irish Government (as an elected member of the Security Council for the 2021-22 term) to seek an extension of the border mechanism for a

further twelve months, which would have provided a more stable solution, but emphasised that a more long-term solution is required to provide security and stability for the 4.1 million people still trapped in Northwest Syria.

UN Oceans Conference

In July 2022, In GOAL's Latin America Countries of operation, the Regional Director, and Global Director for Programmes and Innovation, Bernard McCaul, spoke at the UN Oceans Conference in Lisbon. Delegates heard how GOAL's 'Resilience of the Blue Economy' programme supports the critical role of coastal communities in generating food and economic security across 1,500km of coastline in five countries in the LAC Region - including Honduras, Haiti, Guatemala, Colombia, and El Salvador.

Using a 'Local Systems Approach' (LSA) GOAL works with indigenous and Afro-descendent communities in the LAC region whose livelihoods

are heavily dependent on fishing. The LSA focuses on building linkages and partnerships among local stakeholders in the fishing industry including community leaders, community-based organisations, regulatory bodies, authorities, and academic institutions among others. This strengthens the resilience of the Blue Economy by protecting biodiversity and preventing the overexploitation of shared environmental resources, which helps vulnerable communities prepare for and mitigate the impacts of climate change.

GOAL believes that promoting the Blue Economy and sustainable fisheries are key to the future of global food security, climate change adaptation and poverty reduction. By building sustainable linkages and strengthening local relationships using innovative models like the LSA, the fishing industry can move from being destructive to being a force in building community resilience.

Dóchas Horn of Africa Crisis Campaign

In June 2022, GOAL joined forces with Dóchas, Trocaire, Concern, and Oxfam Ireland to urge greater political action on severe hunger in the Horn of Africa. Dóchas hosted a briefing for politicians, at which a representative from each aid agency explained the reality for the people of Somalia, Ethiopia, and Kenya, and urged the Irish government to demonstrate and hold firm leadership at an international level to ensure an immediate and radical mobilisation of aid in the region.

The recommendations included:

1. Rich nations, including Ireland, should immediately scale up and release flexible multi-year funding to meet the UN humanitarian appeal for Ethiopia, Kenya, and Somalia.
2. Ireland should remain an outspoken advocate at the UN Security Council for accountability for those who seek to use starvation as a weapon of war. Parties to conflict should be called upon to facilitate unhindered access to humanitarian aid, and to respect the

integrity of items essential to the survival of the civilian population.

3. National governments in the region should be encouraged and supported to scale up investments in social protection programmes through support for the reduction or cancellation of national debt burdens.
4. Major grain exporting countries must immediately refrain from imposing food export restrictions and protect WFP supply chains at risk because of the Ukraine crisis to help low-income, food-import-dependent countries. Pending political resolution of the conflict, UN Member States must proactively identify new sources of staple foods and other commodities at scale to mitigate impact on regional (and global) food security.
5. Rich polluting nations, including Ireland must do more and do better to lower global CO2 emissions, compensate East African countries for their climate losses and damages, and provide increased finance to support adaptation measures.

6. The international community must be alert and responsive to the collective impact of COVID-19, climate change and conflict on the world's poorest who, through no fault of their own, are bearing the brunt of such shocks.

COVID-19 Vaccine Equity

In May 2022, the People's Vaccine Alliance (PVA) Ireland, of which GOAL is a member, called for the Government to support the local production of COVID-19 vaccines, tests, and treatments worldwide. PVA Ireland appeared before an Oireachtas Committee to discuss the Government's continued opposition to a TRIPS waiver, which would facilitate the local production of COVID-19 vaccines, tests, and treatments in low and middle-income countries.

In May of 2022, only 13% of people in low-income countries had received two vaccine doses, compared to 75% of people in high-income countries. Less than 1% of people in low-income countries had received their booster shot, compared to over 60% of people in Ireland.



Billy Abimilla, Country Director, GOAL Ethiopia surveying drought conditions with local community leaders



Om Karan and her children with GOAL Shelter Engineer, Sarab, in NW Syria



Sailor and Olympic Medalist, Annalise Murphy with former Ireland rugby international, Mick Quinn at the launch of GOAL Mile 2022

FUNDING OUR WORK

FUNDING OUR WORK

We are grateful to every individual, family, community group, club, company, foundation, and institution that supported GOAL to deliver lifesaving and life-changing aid throughout 2022. Without this support, we would not have been able to reach over 14 million

people in some of the world's most vulnerable communities. We are committed to maintaining a sustainable annual income, to continue to be able to reach people in need of humanitarian support, and to help build resilience to future crises.

In 2022, we worked with an operational budget of €203m (unrestricted income €3.4m and restricted income €200m), thanks to kind support from people both in Ireland and abroad, and from our institutional donors. This represented a 18% increase in income from €173m in 2021.



GOAL Mile 2022, Munster Technological Institute, Cork



GOAL Mile 2022, Dangan Running Track, Galway



INSTITUTIONAL FUNDING

| |  |  |  |  |  |
|------|---|---|---|---|---|
| | | | | | (‘000) |
| 2022 | €112,940 | €20,332 | €13,835 | €11,293 | €5,494 |
| 2021 | €91,372 | €17,798 | €11,181 | €6,564 | €3,426 |

Thank you to our other key donors for their support during 2022, including

- Charity Water
- Eleanor Crook Foundation
- FCDO
- IOM
- Light for the World
- MasterCard Foundation
- Norad
- The Bureau for Population, Refugees and Migration (BPRM) - USDOS
- UNICEF
- UNHCR
- WFP





GOAL Ambassador, Roisin Upton, celebrating Jersey Day



Corporate Cycle 2022 EY Team

Jersey Day 2022 Knocknacarrá NS, Galway

PUBLIC FUNDRAISING

Public fundraising income remained strong in 2022, despite the challenges of emerging from COVID-19 and rising inflation due to the war in Ukraine, with incredible generosity of spirit from so many. Fundraising income is comprised of income generated from the strong public support from the Irish public through donations and legacies, trusts, and foundations, as well as fundraising events.

GOAL Mile and Jersey Day 2022

We continued to see the growth of our two flagship fundraising events, GOAL Jersey Day and GOAL Mile.

We also added three new long-term events to our portfolio including the GOAL Golf Classic, the GOAL Corporate Cycle and Pedal West Cycle.

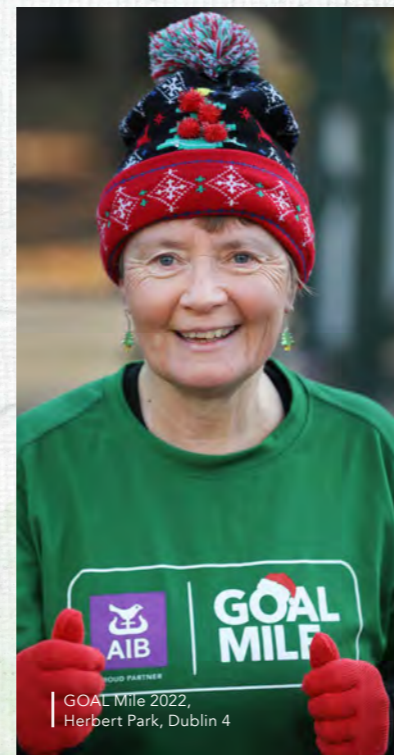
Ukraine Crisis Appeal

The crises resulting from the Russian invasion of Ukraine was the most important external factor for GOAL's Fundraising and Communications activities in 2022. Over €500,000 was raised for Ukraine, following the launch of an appeal of the conflict beginning in February, which, in conjunction with funding received from Irish Aid, supported our relief efforts in Ukraine.

Trusts, Foundations and Legacies

We would also like to send a heartfelt thanks to the people who have decided to leave a gift to GOAL in their will, and their families. Income performance in 2022 has been above expectations, with a further €800,000 in unrestricted income raised. In parallel with this strong performance, we have progressed our work

on legacy development to further develop our strategy, proposition, investment, and future income modelling in this space.



GOAL Mile 2022, Herbert Park, Dublin 4



CORPORATE PARTNERSHIP SPOTLIGHT



AIB

In GOAL, we believe in the power of partnership to optimise our work, and in turn, effect change in people's lives. Our partnership with AIB is an exemplar of this, and we are deeply grateful for the incredible support and commitment of all our friends there.

AIB GOAL Mile

Together, AIB and GOAL embarked upon a journey to ask communities across Ireland and around the world to step up with us for the GOAL Mile.

The GOAL Mile is GOAL's longest running fundraiser and is a Christmas tradition for thousands of families. The event sees people run or walk a mile in villages, towns, and cities across the island of Ireland and virtually throughout the world to raise funds for GOAL. After over 16 years of supporting GOAL through fundraising events, in 2021, AIB became official lead sponsor of GOAL's flagship fundraising event, the GOAL Mile.

The results have spoken for themselves: in 2021, our first year of partnership, we held the biggest and most successful GOAL Mile to date. And then, in 2022 we grew the event even further! With the backing of AIB, since 2021 the GOAL Mile has raised over €800,000.

But AIB's incredible support of GOAL's mission has gone even further. As the crisis in Ukraine unfolded at the beginning of 2022, AIB stepped up to support. AIB Group donated €250,000 to GOAL's Ukraine Emergency Appeal and launched a staff fundraising campaign. This incredible generosity allowed GOAL to act quickly as this

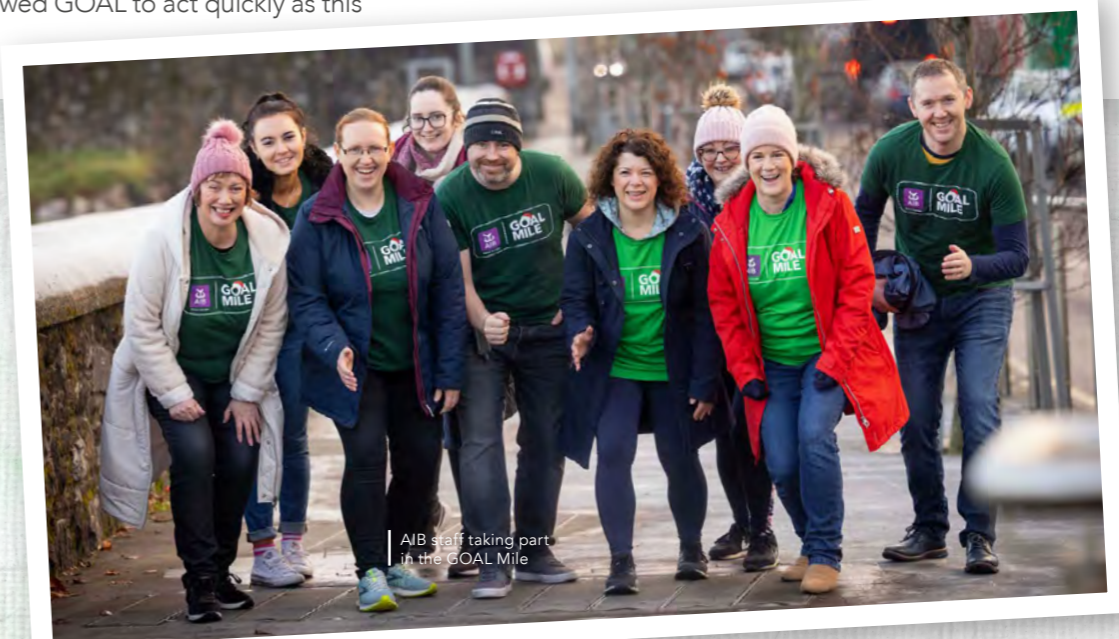
crisis unfolded, with staff on the ground within days, assessing the humanitarian needs and delivering life-saving support.

And again in 2023, following the devastating 7.8 magnitude earthquake in Türkiye and Syria, AIB decided to do more. Launching a fundraising campaign on the AIB mobile banking app for GOAL's Emergency Appeal.

AIB staff have amazed the GOAL team with their generosity - continually stepping up to take part in GOAL's fundraising events:

- Members of AIB's SMT and AIB Investment Banking taking up GOAL's 2022 Corporate Cycle Challenge, completing a 54km spin from Dun Laoghaire to Howth on a blustery September day.
- Staff around in AIB branches around Ireland pulling on their favourite Jerseys for GOAL Jersey Day, having fun as a team and connecting with customers over a great cause.
- AIB Castlerea hosting their first GOAL Mile, bringing together 150 members of the local community for some festive fun!
- Over 50 AIB teams around Ireland braving wintry conditions to complete their 2,000 steps for the 2022 GOAL Mile.

We would like to thank everyone at AIB and AIB's customer base, for being part of GOAL's movement for change, for making a positive contribution to society, and for showing the power of community at both the local and global scale.



AIB staff taking part in the GOAL Mile



CORPORATE PARTNERSHIP SPOTLIGHT



2022 saw GOAL and Kingspan Group continue to work successfully together as part of our exciting five-year partnership. The Cavan-headquartered organisation is global leader in advanced insulation and building solutions, is operational in 70 countries across the world and employs over 15,000 staff. Together with financial contributions, product offering and their building expertise the partnership is going from strength to strength.

Our shared thinking aligns with GOAL's core values on resilience building and sustainable programming, and our partnership showcases both GOAL's and Kingspan's commitment to responding to complex societal issues. Demonstrated in our current project, which will see the delivery of a large hospital ward in Cortés Hospital Honduras. The new Sayri Molina wing is named in honour of our GOAL colleague, who sadly lost her life to the pandemic. The project uses a combination of Kingspan's building envelope panel solutions for walls and roofs, and Cleanroom Modular Unit technology (prefabricated panels) providing hygienic and safe rooms. The new wing will provide the hospital with increased capacity to provide critical care for patients in a city of 70,000 people.

Kingspan is committed to delivering an ambitious sustainability agenda throughout its activities and this approach squarely aligns with GOAL's commitment to embed sustainability as a fundamental cross-cutting theme throughout our programming. This shared value corporate partnership provides a platform for collaboration, innovation, and impact that can help address some of the most pressing social and environmental challenges of our time.

Commenting on the significance of the project to the local community in Puerto Cortes, Dr Nelson Hernández, M.D. in medicine and surgery

and Executive Director of the Hospital said 'Thanks to GOAL and Kingspan's support for this project, a new recovery area which can accommodate patients will be constructed, which will see more space between patients, better accessibility, better connectivity, and closer proximity to the operating room. This project will transform care at the hospital. We are so grateful.'

Being part of this project is hugely rewarding not only because we are supporting people in need and providing dignified care, but the partnership with Kingspan comes with new learnings for us, since we are using new materials not previously used in Honduras. The hospital ward will comply with all biosafety measures and be of a very high-quality improving services for the surrounding community.

Kimberly Rivera, GOAL Honduras Technical Adviser

Kingspan is a world leader in construction products, and I the partnership represents a significant opportunity for GOAL to support the vulnerable population of Puerto Cortés since, despite being a main centre, communities have limited access to health care services and as a result many issues go neglected especially for the elderly, children, and pregnant women.

Luigi Loddo, Country Director, GOAL



Kimberly Rivera, Technical Advisor, GOAL Honduras



VOLUNTEER SPOTLIGHTS

EDEL DONLON

Four years ago, I started a Charity Committee at Our Lady's School, Terenure. I knew I wanted to instil a sense of social justice in the students, develop their social conscience and to nurture empathy through charitable work. A Charity Committee that met weekly seemed like a great opportunity to bring students together to discuss local, national, and international issues and plan events to respond to the needs we all saw out in the world.

GOAL is one of the charities we support because of the great work the organisation does internationally. When the students heard about the Türkiye/Syria

Earthquake, a Charity Committee meeting was booked for the Monday to discuss what we could do to support GOAL's earthquake appeal. The students decided on 'Wear a pair to show you care', wearing red socks and green socks to represent the colours of the flags. They wanted this fundraiser to be visual so that they could share with people who asked why they were doing it.

The school first got involved with the GOAL Mile at Terenure College 6 years ago and it is now a feature of the school calendar. From the beginning the students were so enthusiastic about taking part and each year they take on several tasks and bring lots of energy and commitment. From setting up the event to giving out certificates and



Termonfeckin GOAL Mile organiser, Edel Donlon (pictured left)

managing the announcements and logistics, they work hard to make the day a success. They also help advertise the event including promoting the GOAL Mile at the annual carol concert. This has a great impact on the support of the GOAL Mile with families and friends coming along and getting involved. In 2022, the Charity Committee decided that they would like to do more for GOAL so now we also take part in Jersey Day. The students are always looking for opportunities to help others which is fantastic to see.

ROBERT FITZPATRICK

As a runner a few years back, my main reason for getting involved in GOAL and the GOAL Mile was Eamonn Coughlan. Not only was Eamonn an inspiring Olympic Athlete, but he also played a key part in the first fundraiser for what would become GOAL. This synergy between exercise and fundraising for an organisation that did such great work around the world really appealed to me and so began the GOAL Mile at Rosses Point, Sligo.

We started the GOAL Mile in 2010 and I remember the year well because it was the year that Sligo Rovers won the cup and the cup featured at our very first GOAL Mile! That first year involved a 1 mile walk and a cuppa on St Stephen's Day and now it's grown to be a big community event with a festival feel and surrounding villages taking part. Last year we invited singer/songwriter Paddy Keyes along to perform, he was

fantastic, those who couldn't make the mile itself came down a bit later for the music and food and donated. I really do think that the more fun the event is, the more generous people are.

The GOAL Mile is also about raising awareness. I've always had a bit of a volunteer streak and I think that stems from an understanding of how lucky I am. Rosses Point in Sligo is a beautiful part of the world and I continue to want the GOAL Mile to be a barometer in our community, a reminder of how fortunate we are and an opportunity to give something back.

It's now a tradition, all ages get involved from eight weeks to 80 years and those who ran the GOAL Mile as children are now grown up with some living all over the world. Thanks to the introduction of online donating, you can take part wherever you are. Part of my promotion of the GOAL Mile now is to share that if you are from Sligo but can't get home for Christmas, do the GOAL Mile wherever you

are in the world, and you'll feel like you're there taking part with us. I am amazed by the generosity of the community who give and support anyway they can year on year, and I would encourage everyone to give organising a GOAL Mile a go. It's enormously fun and seeing the smiles on everyone's faces knowing that you are all there together supporting such a great cause is a Christmas tradition worth starting.



Rosses Point GOAL Mile organiser, Robert Fitzpatrick (pictured right)



DIRECTORS' REPORT

A sustainable livelihood beneficiary with the produce he grew under the Markets for Youth programme, Uganda

OUR STRUCTURE, GOVERNANCE, MANAGEMENT & BOARD

Constitution

- In 1977, GOAL was founded for the charitable purpose of alleviating poverty amongst the poorest of the poor worldwide. Since then, the world has changed and evolved in many unpredictable ways. GOAL has also grown and evolved, however, our organisational commitment to helping the most vulnerable in our world has remained steadfast.
- To support this mission, GOAL is committed to robust and effective governance and compliance globally, through GOAL's Board and the Boards of Directors of its subsidiaries; GOAL (International), trading

as GOAL UK, GOAL Kenya, GOAL Ukraine, and its independent affiliate, GOAL USA, Inc.

- GOAL is incorporated in Ireland as a company limited by guarantee without having a share capital. GOAL is registered with the Companies Registration Office in Ireland (company registration number: 201698) and with the Irish Charities Regulatory (charity registration number: 20010980).
- GOAL is recognised by the Revenue Commissioners as having registered charity status. GOAL adheres to all relevant Irish law, including company law, charity

law and to the Charities Regulator's Governance Code. GOAL's Constitution sets out the charitable objects of the organisation, including GOAL's powers; the obligations and responsibilities of the GOAL Board (including outlining board succession) obligations to disclose and avoid conflicts of interest; and ensuring transparency and accountability to all stakeholders.

- On these specific matters, the Constitution is further supported by the GOAL Board succession plan and GOAL's Conflict of Interest Policy, among others.



Food distribution at Muswera Primary School, Zimbabwe

Good Governance

- Consistent with a culture of continuous improvement, GOAL is committed to maintaining the highest levels of good governance across our organisation. From board level to frontline management, the effectiveness of our governance and management practices are routinely monitored to ensure that they are achieving best practice in circumstances which are fast-changing and in which unexpected challenges can arise. The highest standards of accountability are demanded when we engage with all our stakeholders, particularly the communities, donors, and partners that we work with.

GOAL's Board in Operation

- To ensure effective governance and oversight, the GOAL Board of Directors (GOAL Board), had four scheduled Board meetings in 2022.
- GOAL Board meetings, briefings, training, and inductions took place through a combination of in-person, virtual and hybrid meetings. GOAL continued to leverage its strong technology infrastructure to ensure effective communications and processes were in place to support remote engagement, information sharing, decision-making and oversight. GOAL's Annual General Meeting (AGM) was held remotely in July 2022.
- The GOAL Board continued to be supported and advised by GOAL Advisory Boards during 2022. Advisory

Boards are actively engaged with management and are made up of industry, sector and technical specialists who contribute their time and expertise on a voluntary basis to support GOAL's various areas of work. Each Advisory Board has a member of GOAL's full Board to ensure clear, effective, and two-way communication and information flow.

- GOAL finalised the review of its governing documents in 2022 and will be submitted to the Charities Regulatory Authority (CRA) in advance of presenting these for approval before GOAL members at the 2023 AGM.

GOAL UK, GOAL US and Group

- GOAL (international) (trading as GOAL UK) is incorporated in the United Kingdom as a company limited by guarantee without having a share capital. GOAL UK is registered with the Companies House in the United Kingdom (company registration number: 04154994) and with the Charity Commission for England and Wales (charity registration number 1107403).
- GOAL US is an affiliated but independent organisation which is incorporated in the United States of America as a 501(c)3 not-for-profit organisation.
- GOAL UK and GOAL US each have their own independent Board of Directors that meet regularly throughout the financial year. Board meetings in the UK and US have taken place remotely as scheduled in 2022.

- Like GOAL, GOAL UK completed a review of its governing documents in 2022, and for GOAL UK, these will be presented for approval before GOAL UK Board members at the 2023 AGM.

Corporate Governance

- The GOAL Board, which is fully comprised of Non-executive Directors, is committed to maintaining a high standard of corporate governance and is responsible for ensuring delivery of the organisation's mission, for setting its strategic direction and for upholding its vision, mission, and core values. The GOAL Board is also responsible for overseeing the organisation's progress with its strategy and approving the financial plan. The CEO is not a Director of GOAL.
- Matters reserved for the Board are set out clearly in the GOAL Board standing orders and its annual schedule for Board agendas. The Board acts on advice and information received from the CEO and Senior Management Team. GOAL Directors may and do, where appropriate, seek independent professional advice to assist them to fulfil their role and discharge their fiduciary duties.
- At each quarterly Board meeting, the Board reviewed and discussed a number of standing agenda items, which included an operational update from the CEO; the senior management team; and in-country senior management, to whom the GOAL Board delegates day to day management of the organisation. These agenda

items include assessing performance and progress against the organisation's Strategy, an update on its financial position, updates from each Advisory Board chair, and assessing organisational risks and opportunities.

- The GOAL Board exercises more detailed oversight and engagement with management through the Advisory Boards structure. The composition is made up of GOAL directors and voluntary, independent external experts. The Chair of each Advisory Board reports back to the GOAL Board at each meeting. GOAL provides a comprehensive induction programme for each new Director or Advisory Board member, covering all aspects of their role, their statutory

obligations and departments within the organisation.

- At the December GOAL Board meeting, the Board reviewed year-end achievements in delivering against agreed objectives for 2022, and approved 2023 priorities and annual Budget.
- The Board is assisted in carrying out its duties by the Company Secretary and the assistant Company Secretary.

Board Recruitment, Induction and Development

Members of the GOAL Board and Advisory Boards are drawn from a broad range of backgrounds with diverse expertise and experience. In accordance with the

Constitution, GOAL Directors are elected at a general meeting. In addition, the GOAL Board is empowered to appoint new members either to fill any 'ad hoc' vacancies, or as additional non-executive directors to meet specific skills, expertise, and to reflect a diverse inclusive organisation.

Board recruitment may be done through existing networks or by advertisement, depending on the skills and experience required in accordance with its governing documents. The Nominations Advisory Board reviews the GOAL Board composition, and that of all Advisory Boards annually, and makes any recommendations to the Chairperson and the GOAL Board. In accordance with its governing documents, members of the Board cannot receive remuneration for services to GOAL.

CHVs (Community Health Volunteers) at work in Kassab IDP camp, North Darfur, Sudan

GOAL BOARD OF DIRECTORS

Barry O'Connell

- GOAL Chairperson
- Director
- Chairperson of the Nominations Advisory Board
- Tenure since 2021
- 2022 Attendance: 5/5

Christopher Clinch

- Director
- Company Secretary
- Member of the Development (Fundraising and Marketing) Advisory Board
- Tenure since 2019
- 2022 Attendance: 5/5

Alison Cowzer

- Director
- Chairperson of the Development (Fundraising and Marketing) Advisory Board
- Tenure since 2018
- 2022 Attendance: 5/5

Saad Houry

- Director
- Member of the Programmes Advisory Committee
- Tenure since 2021
- 2022 Attendance: 5/5

Mary Jennings

- Director
- Chairperson of the Programmes and Innovations Advisory Board
- Tenure since 2012
- 2022 Attendance: 5/5

Kieran Kelly

- Director
- Chairperson of the Audit and Risk Committee
- Tenure since 2017
- 2022 Attendance: 5/5

Jimmy Deenihan

- Director
- Member of the Development (Fundraising and Marketing) Advisory Board
- Tenure from 2018 (until resignation on 30 March 2023)
- 2022 Attendance: 5/5

Brian Fitzgerald

- Director
- Member of the Audit and Risk Committee
- Tenure since 2019
- 2022 Attendance: 5/5

Jemma Houlihan

- Director
- Member of the Audit and Risk Committee and a Member of the People and Organisational Development Advisory Board
- Tenure since 2015
- 2022 Attendance: 5/5

Tim O'Connor

- Director
- Member of the Nominations Advisory Board
- Tenure since 2018
- 2022 Attendance: 5/5

Board appointments during 2022 were:

- **Edel Briody** appointed 31 March 2022
- **Sean Fitzpatrick** appointed 19 September 2022
- **Brona Kernan** appointed 7 November 2022

Advisory Boards and Committees

The GOAL Board exercises more detailed oversight and engagement with management through the Advisory Boards Structure. Composition is made up of GOAL Directors and voluntary, independent external experts.

As of 31 December 2022, the following is a list of GOAL's Advisory Boards and

Committees:

- Audit and Risk Committee
- Programmes and Innovation Advisory Board
- People and Organisational Development Advisory Board
- Development Advisory Board
- Technology Advisory Board

Terms of Reference for each

of the Advisory Boards and Committees and their respective composition are reviewed annually by the respective Committee/Advisory Board members, and where necessary, amendments to the Terms of Reference are proposed to the GOAL Board; and/or changes to membership proposed to the Nominations Advisory Board, for initial consideration, prior to recommending any such changes to the Board.

GOAL has adopted formal and third-party accredited quality standard systems. GOAL is a member of Dóchas, the Irish association of non-governmental development organisations and contributes to and participates in the range of working groups and forums facilitated by Dóchas.

GOAL's risk management process is a 'whole-of-organisational' process which operates on a quarterly cycle and is guided by ISO 31000 Standards.

GOAL's programmes use Sphere minimum standards as a series of indicators and benchmarks for its work and strives to achieve them where appropriate.

GOAL has been a member of Active Learning Network for Accountability and Performance ("ALNAP") since 2012. ALNAP is a network of NGOs whose purpose is to strengthen humanitarian action through evaluation and learning.

GOAL is also a member of Humentum, which is a global organisation formed by the merger of InsideNGO, LINGOs, and Mango in July 2017. Humentum provides training, advice and resources on managing compliance and risk and finance, designing programmes, and helping people perform at their best. Humentum assists in the management and operational capacity of the organisation and of staff.

GOAL continues to be a core group member of the INGO Good Practice Network, working to ensure INGOs work closely, share, and develop best practice and learnings.

Since joining Nethope, a technology-focused consortium of leading global non-profit

organisations, GOAL has contributed regularly to the group's various initiatives, forums, and activities. Technology continues to be a priority area for GOAL, both in supporting its internal infrastructure and in delivering effective and innovative programmes.

Assurance & Workplace Integrity Framework

GOAL's Assurance and Workplace Integrity Framework comprises a range of policies, procedures and systems that GOAL has put in place to establish an authentic and 'whole-of-organisational' approach to achieving workplace integrity.



A beneficiary under the Uplift-Simudzha Project in Zimbabwe

The graphic below shows the broad range of backgrounds, expertise and experience that is represented on the Board of Directors and Advisory Network.

BOARD GOVERNANCE AND ADVISORY

BOARD MEMBER SKILLSET

Two **Programme** specialists
One **Governance** specialist
One **HR** specialist

One **Entrepreneurship** specialist
Two **Government Relations** specialists
One **Risk** specialist

One **Technology** specialist
One **Security** specialist
Two **Audit** specialists

GOAL

ADVISORY NETWORK

| FUNDRAISING & COMMS | AUDIT & RISK | HR | PROGRAMME | TECHNOLOGY |
|---------------------|--------------|----|-----------|------------|
| | | | | |

Senior Management Team (SMT)

The Board has delegated day-to-day management of the organisation to the CEO and the Senior Management Team.

GOAL's programming is carried out by its field operations led by in-country Senior Management Teams. Headed by a Country Director, the in-country senior management team meets regularly and is responsible for the implementation of programming and operational

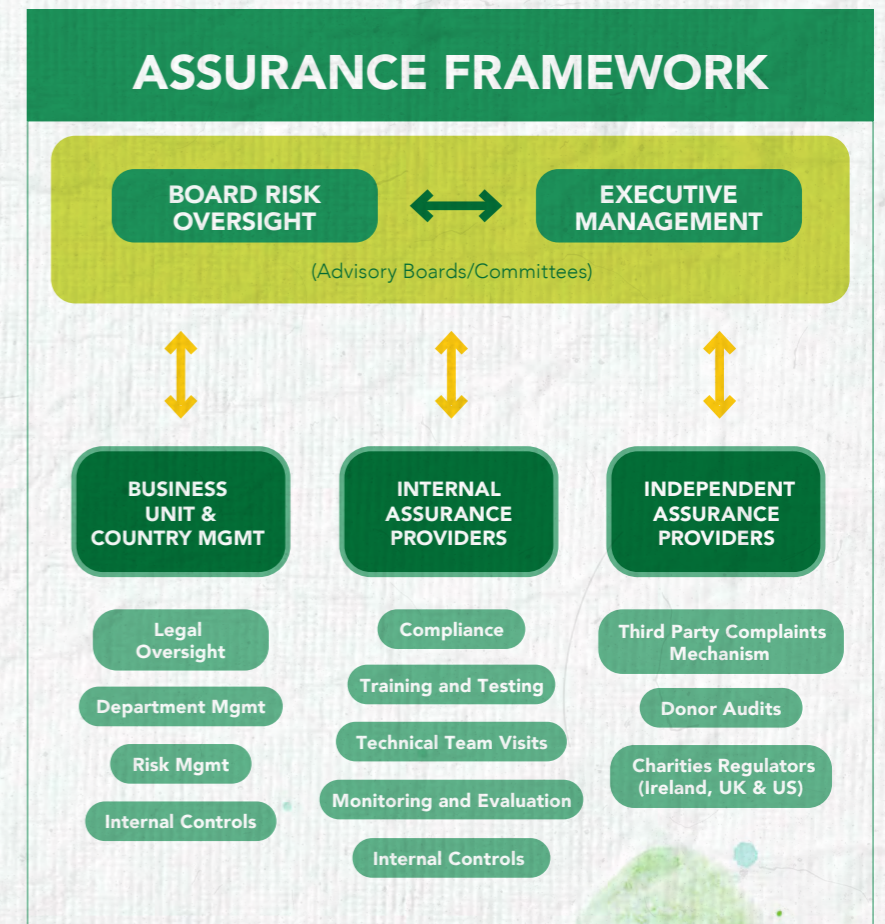
support. Governance at field/country office level is overseen by Regional Directors who line-manage the Country Directors and their local teams.

The Regional Directors report to GOAL's Director of International Programmes and update the CEO and Senior Management Team quarterly. GOAL's Regional Directors provide field level oversight, set, and guide regional programme direction and budget, foster a culture of learning and innovation, and ensure compliance with

statutory and regulatory recommendations.

Best Practices and Quality Standards

GOAL is subject to, and fully compliant with, the Charities Regulator's Governance Code, ensuring best practice to achieve GOAL's charitable objects with integrity, and to further ensure the charity is managed in an effective, efficient, accountable, and transparent way.



Essential to effective risk management, GOAL's line of assurance model is based on COSO's (Committee of Sponsoring Organisations of the Treadway Commission) internal control framework through the control environment, control activities, monitoring, and other components of the internal control system. It provides assurance to the GOAL Board to oversee the organisation's operations on their behalf, the risks are reduced to manageable levels as dictated by organisation's appetite for risks. The lines of assurance concept emphasize a fundamental concept of risk management: Identifying and managing risk is everyone's responsibility.

- Our first line of assurance to promote ethical behaviour starts with tone at the top, with senior management ensuring the proper tone is set across the organisation and understanding that everyone is responsible for risk management.
- Our second line of assurance sees our business unit, country management and process owners managing and understanding their risks. It includes rigorous and clear policies, internal controls and management systems which empower and guide all internal stakeholders.
- Our third line of assurance includes internal assurance providers and processes, designed to strengthen the organisation's capacity to identify and mitigate risks – including programme quality and technical team visits, monitoring and evaluation of our programmes, our conflict-of-interest infrastructure, and compliance and legal

expertise and training.

- Our fourth line of assurance, independent assurance providers working to ensure we have developed systems and targeted resources to ensure that if a wrongdoing occurs, such wrongdoing will be identified swiftly and acted upon effectively. Such resources and systems include our Whistleblowing Policy and Safecall facility, complaints response, investigations, and internal audit functions.

Compliance

The Compliance function is responsible for ensuring that donor-funded programmes are implemented in compliance with donor and GOAL policies and procedures, including but not limited to procurement, financial management & expenditure, anti-terrorism, and sanctions. The function provides both advisory and assurance services to GOAL staff at HQ and in our field Country Offices. Members of the compliance function respond to queries on donor regulations throughout the programme life cycle. The function is also responsible for reviewing and interpreting new donor regulations, including developing and designing training materials for workshops and other tools or resources on various donors' rules and obligations.

Whistleblowing and CFM (Community Feedback Mechanism)

GOAL has placed our Community Feedback and Whistleblowing mechanisms as integral working parts of our support structure. We continue to promote and foster a culture of identifying and reporting

wrongdoing throughout the organisation, facilitated by our SpeakUp, Safecall, and multiple community-facing channels.

The SpeakUp and Safecall channels report directly into our secure and confidential investigation department, staffed by investigation professionals. The Safecall channel facilitates anonymous reporting of wrongdoing which bolsters our whistleblowing platform and culture. The investigation department leads, manages, and advises on all investigations which, in turn, are evaluated and monitored at periodic Complaints Response Group (CRG) meetings. These meetings are chaired by the CRG Director, Mary Van Lieshout, Deputy CEO. All of this is underwritten by our Anti-Fraud Policy which promotes the zero-tolerance policy GOAL promotes toward fraud and related wrongdoing.

Our communities around the world are provided with CFM (Community Feedback Mechanisms) and avail of them in great numbers to ask questions, provide feedback, submit requests for aid, and disclose wrongdoing they have witnessed or experienced. This community mechanism also acts as a powerful tool to provide feedback which informs GOAL's programme designs, and modifications to best serve the needs of our communities. In 2022, we received 324,000 communications across 14 countries through our community-facing platforms, an increase of over 90,000 on the previous year.

Investigation Unit.

The Investigation Unit comprises the Director of

Investigations, Investigation Manager and Financial Investigator, with assistance of a Senior Systems Coordinator. The Department has a direct reporting line to the Audit and Risk Committee and has a seat on the Senior Management Team

In-country teams remained versatile, steadfast, and resilient in 2022, to ensure programming continued in some of the most fragile contexts on earth. In-country teams should be highly commended for the commitment and resourcefulness demonstrated in investigating thoroughly and completely all allegations of wrongdoing received during 2022.

The case management system, developed in 2020, was further engrained into the investigation department's practice in 2022. This system ensured timely and accurate information could be gathered not only from the perspective of meeting reporting requirements, but also from the perspective of conducting high-level analysis of wrongdoing allegations received.

A primary focus for 2022 was utilising the Unit's privileged vantage point to share lessons learned across the organisation, further generating a risk intelligence culture, and establishing a practice of developing controls to safeguard against the possibility of wrongdoing within programmes. Throughout 2022, the Unit shared lessons learned frequently with HQ SMT, Regional Directors, and in-country senior management along with relevant departments such as internal audit, security, legal, HR and procurement.

This continuous engagement with management, along with training of staff will continue to be a key focus of the Unit's endeavours in 2023.

Conflict of Interest

A key element of GOAL's corporate governance strategy is our Conflict of Interest (COI) infrastructure, which supports and underpins our second line of assurance. Our comprehensive COI policy applies to every member of GOAL irrespective of title or geography. Every GOAL member is personally accountable for reporting potential or actual COIs at the earliest opportunity, in addition to submitting an obligatory annual COI declaration. COI oversight is embedded in the highest levels of the organisation, with the Investigations Unit, Compliance Team, and Deputy CEO reporting on COI matters to the Audit & Risk Committee on a quarterly basis.

To assist in the implementation and enforcement of GOAL's COI policy, our IT Solutions Team has developed and rolled out new apps, made expressly for this purpose. Using internally designed interfaces and architecture, the team has created an intuitive, low-cost process by which declarations can be made, addressed, and resolved securely using cloud technology. The launch of these new applications has served a touchpoint by which GOAL has been able to reinforce its COI procedures and has helped to solidify members' understanding of their responsibilities under GOAL's COI Policy.

In creating a new data architecture, GOAL has also been able to develop new

reporting on COIs, ensuring accountability and auditability at every stage of the process. This will help to ensure that conflicts are identified and resolved in a timely manner and will allow GOAL to comply with our obligations more efficiently, to our Donors.

Policy Infrastructure

As part of GOAL's commitment to continuous improvement we continued to strengthen policies, practices, and approaches in 2022 to ensure adherence to the highest standards of governance, programme quality and grant compliance.

Over the course of the year, GOAL's Management Team reviewed GOAL's policies to ensure they comply with best practice and are fit for purpose.

In 2022, the following policies were updated and strengthened to reflect new developments and emerging evidence.

- GOAL Anti-Fraud Policy (May 2022)
- Child Protection Policy (June 2022)
- IT Security Policy (June 2022)
- IT Acceptable Use Policy (June 2022)
- Safeguarding Policy (September 2022)
- Data Protection Policy (December 2022)

To ensure our policy framework strengthens the organisation and protects beneficiaries and staff alike, we have detailed procedures on how organisational policies are drafted/revised, getting input from in-country fields and external experts where

needed. Where necessary, draft policies are put to the relevant Advisory Boards for their consultation and input.

Our detailed policy procedures also set out the approval process for policies. Their roll-out within the organisation and, where necessary, externally, including required translation into the five GOAL working languages (English, French, Spanish, Arabic and Turkish) and adherence of same through continued monitoring and review. A training programme for relevant staff is developed for each policy and overseen by an appointed policy lead, and all new policies are available to staff on our corporate policy page on our intranet.

Internal Audit

GOAL has a dedicated Internal Audit Department that provides independent

and objective assurance on key risks. This Department's mission is to act as trusted independent advisers who continually protect the interests of GOAL's stakeholders by providing assurance on mitigating controls for GOAL's key strategic risks and guidance on how to resolve control weaknesses.

The Head of Internal Audit reports directly to and has unrestricted access to the ARC Chair. This structure enables the internal audit function to operate independently and influence change and continuous improvement. The ARC, acting independently from the Executive, ensures that the interests of all stakeholders are properly protected in relation to financial reporting oversight, internal control, internal and external audit, risk management and corporate governance.



A beneficiary under the Uplift-Simudza Project in Zimbabwe

FINANCIAL HIGHLIGHTS

The 2022 financial performance built on the 2021 performance, with strong income generation from both a restricted and unrestricted perspective. GOAL's expenditure grew significantly in 2022, which was mainly due to increased programme activities in Syria, Ethiopia, and Sudan. GOAL continued to focus on strengthening core functions of the organisation, investing in expertise to drive and grow income generation, continuing to stabilise the global finances, and on maintaining a strong financial model.

The financial outcome is outlined in the Consolidated Statement of Financial Activities.

Income

Total income increased to €203m (2021: €173m). This represents an increase of 17% on 2021. GOAL is hugely grateful for strong institutional funding from national governments including those of Ireland, the USA, as well as from the European Union and the United Nations. GOAL is also supported by a variety of charitable trusts and foundations globally and by the public through donations, legacies, and various fundraising events. Note 5 to the Financial Statements provides details of the donors who supported GOAL during 2022 which we are grateful for.

Key highlights to note are:

- Income of €199m earned from charitable activities was a significant increase

when compared to 2021 (2021: €170m). This was primarily driven by GOAL's strong partnership with the US Government supporting programme expansion responding to two of the most significant migration crises in the world (Syria and Ethiopia).

- Income from Government and multi-lateral agencies increased by €31m, with Donations in Kind reduced by €2.4m due to a spike in 2021 when responding to an Emergency Relief programme in Ethiopia in 2021.
- Fundraising income increased by 50% over the previous financial year, due to the incredible generosity of spirit from so many. Fundraising income comprises income generated from the strong public support from the Irish public through donations and legacies, trusts, and foundations, as well as fundraising events.

- Note 5(a) to the Financial Statements provides a detailed analysis of income received from each of the institutional donors while Note 5(b) to the Financial Statements further explains the donations-in-kind.

- GOAL is grateful for its long standing and growing partnership with Irish Aid with €13.8m of strategic funding to implement GOAL's humanitarian efforts in the developing world (2021 €11.2m). GOAL's received grant support from USAID to the value of €113m (2021: €91m) which equates

to 57% of the total portfolio. GOAL also received strong support for its humanitarian programme from ECHO amounting to €20m of income (10.2% of total income).

Expenditure

GOAL's primary focus is the delivery of aid to those most in need. Our Overseas and Relief Development expenditure increased to €189m (2021: €163m) with significant increases across three countries of operation. The major increases were in Syria due to increased funding from USAID to support those in need in the Northwest Syria; also the emergency response to drought affected and displaced communities in Ethiopia; as well as the humanitarian response to conflict affected populations of South Kordofan and the North Darfur States of Sudan. The scale of programme activity in South Sudan declined in 2022, with this trend expected to continue into 2023. There was also a substantial reduction in expenditure in Malawi, and this was due to the closure of programme operations there during 2022.

Excluding donations-in-kind, Charitable Activities expenditure increased by 17% on financial year 2021. Note 7 to the Financial Statements provides a detailed analysis of the charitable expenditure across each of the country programmes.

Expenditure across other areas of the organisation were broadly in line with prior years.

Statement of Financial Position

Key highlights to note include an increase in total reserves by €4.9m, resulting from an increase in Unrestricted Reserves by €2.4m and an increase in Restricted Reserves by €2.5m.

The financial performance in 2022 left GOAL in a better position for 2023 as the organisation continues to strengthen its financial position. GOAL has continued to grow and implement its programme of work while investing in organisational and programme infrastructure. This will be of heightened importance as the world faces a new set of risks driven by the conflict in Ukraine, as inflation and resource shortages spike. GOAL will continue to manage these challenges throughout 2023 and into the future while remaining steadfastly committed to serving those most in need.

Reserves

GOAL's reserves policy is to maintain a prudent level of unrestricted reserves at a level

to ensure the long-term viability of the organisation, to protect our programme of work from risk of disruption at short notice due to reduction of donor funds and to allow immediate and efficient response to sudden-onset humanitarian crises. GOAL has designated elements of its unrestricted funds to reflect this policy.

GOAL has a target base level of unrestricted reserves of six months of committed unrestricted expenditure equating to €6.4m. At each Board meeting, the Board reviews the level of reserves held with formal approval of reserves on an annual basis. Current levels of unrestricted reserves are equivalent to approximately twelve months' unrestricted expenditure at 2022 budgeted levels. GOAL's total reserves at the end of 2022 were €37.6m (2021: €32.6m) comprising the following:

a. Restricted Reserves €24.4m (2021: €21.9m) These are funds which are for a particular purpose as specified by the institutional donor, individual giver, or legacy.

b. Unrestricted Reserves €13.2m (2021: €10.7m). These are funds which are available to the organisation for general purposes as approved by the Board through the annual budgeting process. This is broken down as follows:

- General Unrestricted Reserves €11m (2021: €8.5m)- These are funds which are available to an individual charity for the general purposes of the charity and include amounts received from Institutional Donors and used to support costs.
- Designated Funds €2.2m (2021: €2.2m). These are funds which are available for general purpose of the organisation, but they have been allocated by the Board of Directors to be used for a specific purpose.

PRINCIPAL RISKS AND UNCERTAINTIES

To implement GOAL's Strategy 2025, it is essential that significant risks facing the organization are identified, monitored and managed as they arise. Risk management is a vital part of GOAL's everyday activities, and we follow a systematic approach to risk management considering both external and internal factors. Our risk processes are designed to identify key and emerging risks and provide assurance that these risks are fully understood and appropriately assessed with regular reporting and monitoring processes. Our approach to risk management is in accordance with ISO 31000 methodology.

This table sets out six identified key risks facing GOAL as we entered 2022.

| RISK | DESCRIPTION | MITIGATION |
|---|--|--|
| SAFETY AND SECURITY OF STAFF | GOAL's programming takes place in many high-risk and insecure areas, considered to be amongst the most challenging in the world. The safety, wellbeing and security of our staff is of the highest importance to us. | Our network of country security focal points, with global and regional technical support from headquarters, is engaged in the continuous review and implementation of pro-active security management. Remote management operating frameworks are in place throughout the organisation, including special task forces set up as required for particular high-risk geographies, including at the time of writing, Türkiye, Syria, Haiti, Sudan and Ethiopia. These Task Forces are led by the SMT. Our 'Speak Up and Safecall' functions provide an accessible, transparent, and responsive means to receive and deal with complaints and provide an important oversight of all programs, but particularly those managed remotely. |
| PROTECTION AND SAFEGUARDING OF VULNERABLE POPULATIONS | GOAL works with women and children in vulnerable populations throughout its programming and has a heightened responsibility to ensure the protection of these beneficiaries, given the risks posed in certain program countries. Programme adaptation may need to be made to address changing safeguarding issues faced due to environmental changes e.g., COVID-19 during implementation. | In 2022, GOAL updated its Child Protection Policy (CPP) and its Protection from Sexual Exploitation, Abuse and Harassment Policy (PSEAH) in all our countries of operation. These policies align with emerging best practice. We also developed a six-module Safeguarding re-learning course for all staff which is mandatory. All induction programs include a module on Safeguarding Policies and are a mandatory part of all employee inductions and must be taken by all new staff within 30 days of taking up their posts. The e-learning and induction program has been translated into French, Spanish, Turkish and Arabic. Dedicated Safeguarding focal points at national level and field level focal points are responsible for implementing Safeguarding procedures and protocols to ensure the protection of vulnerable populations. Regular global training sessions and a full training toolkit support their work, providing standardized, high-quality messaging to support in-country offices in rolling out Safeguarding training. |
| DIVERSIFICATION OF FUNDING AND GROWTH OF UNRESTRICTED INCOME | A key priority for GOAL is the diversification of funding across our countries and donors. In common with all charities, publicly fundraised income levels are increasingly challenged, however unrestricted funds provide many value-added benefits for the organisation and growing this income stream will increase the flexibility of the organisation to respond quickly to emergencies and organisational opportunities. | Our fundraising strategy focuses on growing Public and Institutional income streams across all appropriate and available channels and categories. This has included the testing of new events, realigning our calendar of events to better meet the needs of supporters, direct and digital marketing, new corporate fundraising initiatives and a strengthened legacy program. Supporter engagement and recruitment continues to be a priority, with our Fundraising and Communications Advisory Board providing strategic guidance support for initiatives. |



GOAL jeeps driving through desert in North Darfur, Sudan

| RISK | DESCRIPTION | MITIGATION |
|--|---|---|
| FRAUD, THEFT OR CORRUPTION | The external operating environment in GOAL's programming countries is very challenging and poses risks in terms of fraud, theft, and corruption. GOAL promotes a culture of ethical behaviour and business integrity, and zero tolerance of any form of fraud, bribery, or corruption. | <p>GOAL continues to implement a robust Anti-Fraud policy complemented by our Code of Conduct and a range of policies to make the ethical choice the easy choice. Training and support are provided to all employees and board members on their individual and collective responsibilities.</p> <p>GOAL has comprehensive internal controls and financial and procurement systems that are designed to provide a strong control environment, and which are subject to regular review. The internal audit team provides independent oversight of these systems, with regular reporting to the Audit and Risk Committee and GOAL's Board of Directors.</p> <p>Our Community Feedback Mechanism, 'Speak Up and Safecall' channels provide a range of modalities for the reporting of complaints and fraud, and a dedicated Investigations team is in place to handle cases.</p> <p>GOAL's Complaints Response Mechanism is available to all staff and external stakeholders, which includes an external third-party anonymous option through 'Safecall'. All staff, Board members, interns, volunteers, and partners are informed of the Complaints Response function during their induction with GOAL, and through highly visible messaging in all GOAL sites.</p> <p>Third-party vetting processes are in place including sanctions checking on our staff, partners and suppliers, and thorough verification procedures for program beneficiaries.</p> |
| STAFF RECRUITMENT AND RETENTION | Recruiting and retaining talented, committed staff in a competitive market is critical to achieving our objectives. Hiring, developing, and supporting our staff is hugely important to GOAL and it underpins all that we do. Travel restrictions and an increasingly mobile workforce due to remote working opportunities are emerging risks and challenges. | <p>GOAL's HR and Communications Functions are working closely with our People Advisory Board to ensure that we are being innovative, progressive, and cost effective in attracting and retaining talent and fostering a diverse inclusive work environment.</p> <p>Use of technology to facilitate increased staff engagement to ensure staff stay connected including regular staff communication sessions. We further developed and maintained a busy and engaged LinkedIn site to promote and attract talent. We also harness the expertise of our People Advisory Board on a wide range of issues and practices ranging from recruitment, diversity, and retention.</p> |
| TECHNOLOGY, CYBER SECURITY AND DATA PROTECTION (DP) | Through its work, GOAL generates and manages large amounts of data. | The organisation continues to strengthen its information technology infrastructure (people, processes and hardware) to manage and protect this data. GOAL has a team of staff with expertise in Data Protection, cyber risk and security as well as a strong Advisory Board, with experts from multiple technology companies, which supports good practices. We continue to develop and refine Data Protection and risk mitigation processes, in line with the most current sector guidance, as well as prioritise staff trainings and simulations to foster a culture of awareness and accountability. |

FUTURE PLANS

We now operate in a world riven by crises and the existential threat of climate change. Acknowledging this impact, GOAL places its focuses on three of the most significant global humanitarian crises which threaten large portions of the world's population, especially those left furthest behind in the most fragile and conflict-affected contexts.

These are:

- The **Global Health Crisis**, where health systems across the world, and particularly those in fragile, conflict-affected contexts, cannot meet essential health needs – including responding to health emergencies such as infectious disease outbreaks.
- The **Global Food Insecurity Crisis**, where more than 860 million people don't have enough nutritious food to meet their basic dietary needs.
- The **Global Migration Crisis**, where more than ever, vulnerable populations are being forcibly displaced due to conflict, climate change, and other factors.

GOAL will continue to bring to bear its core sector competencies to these crises, delivering health, nutrition, food security, and livelihood programming, while continuing to prioritise our organisational readiness to mobilise large scale rapid response to affected populations.

We will maximise the impact of our interventions by applying the innovative Crisis to Resilience (CTR) Framework that includes protecting, stabilising, and strengthening local systems in crisis affected contexts to address urgent humanitarian

needs, building local capacities to prepare for and respond to crises, and increasing the capacities of essential local systems to continue to function and thrive in the face of crises.

GOAL will deliver this strategy under its robust and trusted Assurance Framework, which is designed to ensure full transparency and accountability of GOAL and its partners, so that benefit is received with dignity by those who need it most. This Assurance Framework is deeply informed by our safeguarding and protection efforts, which embed gender and safe inclusive programming at the heart of all we do.

GOAL will continue to develop its holistic approach to Localisation, increasing its interaction and collaboration with a wide variety of local partners whilst ensuring as a temporary actor, GOAL also aims to protect, leverage, stabilise and improve local systems.

Acknowledging that the uncertainty of our external operating environment is set to continue in 2023, GOAL corporate focus will be strengthening its organisational resilience through the harmonious integration of all business functions to enable proactive organisational decision making for greater impact.

- **Investing in our People:** Development of a global leadership team that has the necessary skills to continue managing complex programming in fragile and conflict-affected contexts but who also have strong financial management and communications capability to also drive business development and growth.
- **Programmes:** Ensuring our country team are equipped to

operationalise GOAL's Crisis to Resilience Framework, with a strong focus on understanding, operating, and partnering within local systems.

- **Funding:** Expanding and diversify GOAL's funding sources to improve financial resilience, engaging with new donors, research new country markets, and work with country teams to further enhance our emergency response capacities, both directly and through partnerships with national disaster management agencies.
- **Communications:** Investing in the development of a strong information collection and marketing infrastructure to drive brand development with donors, partners, and media.
- **Evidence and Learning:** Investing in the compilation, dissemination, and circulation of GOAL's programmatic learning internally and externally to our key stakeholder, donors, and our broader networks.

As one actor of many in humanitarian crises, GOAL works within global frameworks and laws that provide for the rights of victims of armed conflict and structure the response to humanitarian needs, while simultaneously addressing deep-rooted development challenges and mitigating the impacts of armed conflict. Such frameworks offer the prospect of greater coordination, collaboration, and impact from the full range of humanitarian actors. Working within agreed global frameworks ensures that GOAL's systems approach is local, regional, and international.

OTHER MATTERS

Branches

The work of GOAL in the global south is carried out through branches located in the countries of operation. The branches are the local representatives of GOAL. They do not have a separate legal personality and have been set up specifically to carry out the work of GOAL. As at 31 December 2022, GOAL operated branches in the following countries: Colombia, Ethiopia, Haiti, Honduras, Iraq, Malawi, Niger, Sierra Leone, South Sudan, Sudan, Syria, Türkiye and Zimbabwe. GOAL Uganda is a separate legal entity registered in Uganda to carry out the work of GOAL. GOAL Ukraine (Charitable fund, GOAL), a legal entity that operates under the constitution of Ukraine, and the laws on charity and charitable organisations in Ukraine.

Political Donations

The Group did not make any political donations in the financial year (2021: Nil)

Staff and Volunteers

The nature of GOAL's operations dictates that staff overseas are very often required to live and work in remote locations, in basic conditions, and to carry out their work in some very challenging situations. The Board would like to express their appreciation, for the courage and dedication of all staff worldwide for the contribution they make to the work of GOAL.

GOAL is an equal opportunities employer. The aim of its equal opportunities policy is to

ensure that all people receive equality of opportunity within GOAL regardless of gender, race, religion, disability, nationality, marital/family status, or sexual orientation. It is the policy of GOAL to ensure the health and welfare of its employees by maintaining a safe place and system of work. This policy is based on the requirements of the Safety, Health, and Welfare at Work Act, 1989.

Directors Compliance Statement

As required by section 225 (2) of the Companies Act 2014 the Directors:

- a) Acknowledge that they are responsible for securing the Company's compliance with its relevant obligation (as defined in that legislation).
- b) Confirm that a compliance policy statement has been drawn up and that appropriate arrangements or structures are in place that are, in the Directors' opinion, designed to secure material compliance with relevant obligations; and
- c) Confirm that a review was undertaken during the 2022 financial year of the arrangements and/or structure that has been put in place as referred to in (b) above.

Going Concern

GOAL's financial performance for 2022 as set out on pages 78 to 110, was satisfactory. GOAL's unrestricted reserves as of 31 December 2022 amounted to €13.2M (2021: €10.7m). The unrestricted reserves policy is set out in note 1.

It is still too early to predict what impact the Ukraine and Sudan conflicts and Türkiye-Syria earthquake will have in the medium to long term on international development cooperation. There remains a risk that a severe global economic downturn will result in a decrease in GNI with a consequential impact on Overseas Development Assistance (ODA). Strong advocacy is being employed in the primary markets GOAL raises funds in order to safeguard political commitments to 0.7% of GNI.

Over the course of this two-year period 2022 - 2024, GOAL will continue to support a global funding model that will further expand and diversify its funding base. GOAL has developed a new Funding and Financing Strategy for the period of the Organisational Strategy and to support this we have developed field-based funding strategies. We will continue to focus on public fundraising activities in Ireland with the primary focus on corporate relationships and developing new income sources from the UK and US markets.

Detailed budgets and business plans have been prepared and approved for 2023 with budget and cash flow modelling undertaken for 2024. The Directors have reviewed and approved these plans.

In conclusion, the Directors of GOAL believe that the organisation has adequate resources to continue in operational existence for a period of not less than twelve months from the date of approval of these financial

statements. The Directors therefore continue to adopt the going concern basis in preparing the financial statements.

Accounting records

To ensure that proper accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the Board of Directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the Company's premises at Carnegie House, Library Road, Dún Laoghaire, Co. Dublin.

Disclosure of relevant auditor information

Each of the persons who is a Director, at the date of approval of this Report confirms that: so far as that Director is aware, there is no relevant audit information of which the Company's or Group's auditor is 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 and Group's auditor is aware of that information.

The confirmation is given and should be interpreted in

accordance with the provisions of Section 330 of the Companies Act 2014.

Subsequent events

There have been no significant events affecting the Group or Company since the balance sheet date that would require disclosure in or adjustment to the financial statements.

Confirmation of auditors

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 383 (2) of the Companies Act, 2014.

On behalf of the Board of Directors

Barry O'Connell

Barry O'Connell
Director / Chairman

Kieran Kelly

Kieran Kelly
Director

DATE: 22nd June 2022

DATE: 22nd June 2023

Dr Mawra, GOAL Health Clinic, Kassab IDP camp, North Darfur, Sudan



DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors are responsible for preparing the Directors' Report and the consolidated financial statements in accordance with applicable law and regulations.

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the Group and Company financial statements in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland as applied in accordance with the provisions of the Companies Act 2014 and with the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (the "Charities SORP").

Under company law the Directors must not approve the consolidated financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities, and financial position of the Group and Company and of the Group's profit or loss for that year. In preparing the

Group and Company financial statements, the Directors are required to:

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

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time with the

assets, liabilities, financial position, and profit and loss of the Company and which enable them to ensure that the financial statements of the Company comply with the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The Directors are also responsible for preparing a Directors' Report that complies with the requirements of the Companies Act 2014.

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

LEGAL AND ADMINISTRATIVE INFORMATION

DIRECTORS

- Barry O'Connell (Chair)
- Edel Briody (appointed 31 March 2022)
- Christopher Clinch
- Alison Cowzer
- Jimmy Deenihan (resigned 30th of March 2023)
- Captain Brian Fitzgerald
- Sean Fitzpatrick (appointed 19 August 2022)
- Jemma Houlihan
- Saad Houry
- Mary Jennings
- Kieran Kelly
- Brona Kernan (appointed 7 November 2022)
- Timothy O'Connor

SECRETARY

Christopher Clinch

ASSISTANT COMPANY SECRETARY

Alison Mitchell

CEO

Siobhan Walsh

REGISTERED OFFICE

Carnegie House
Library Road
Dun Laoghaire A96 C7W7
Co. Dublin

WEBSITE

www.goalglobal.org

COMPANY REGISTRATION NUMBER

201698

REGISTERED CHARITY NUMBER

20010980

REVENUE CHARITABLE STATUS NUMBER

CHY 6271

SOLICITORS

A&L Goodbody
IFSC, North Wall Quay
Dublin 1

Maples and Calder
75 St Stephen's Green
Dublin 2

PRINCIPAL BANKERS

Allied Irish Bank
Greystones
Co. Wicklow

AUDITORS

Deloitte Ireland LLP
Chartered Accountants and
Statutory Audit Firm
29 Earlsfort Terrace, D02 AY28
Dublin 2

On behalf of the Board of Directors

Barry O'Connell

Barry O'Connell
Director / Chairman

Kieran Kelly

Kieran Kelly
Director

DATE: *22nd June 2023*

DATE: *22nd June 2023*



Security Advisor, El Fasher, North Darfur, Sudan



Deloitte.

Deloitte Ireland LLP
Chartered Accountants &
Statutory Audit Firm

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GOAL

Report on the audit of the financial statements

Opinion on the financial statements of GOAL ("the company")

In our opinion the group and parent company financial statements:

- give a true and fair view of the assets, liabilities and financial position of the group and parent company as at 31 December 2022 and of the incoming resources and application of resources, including group's income and expenditure for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

the group financial statements:

- the Consolidated Statement of Financial Activities;
- the Consolidated Balance Sheet;
- the Consolidated Cash Flow Statement; and
- the related notes 1 to 35, including a summary of significant accounting policies as set out in note 1.

the parent company financial statements:

- the Balance Sheet;
- the Cash Flow Statement; and
- the related notes 1 to 35, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council ("the relevant financial reporting framework").

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 described below in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the group and parent company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, 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 group and parent company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

INDEPENDENT AUDITOR'S REPORT



/Continued from previous page

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
GOAL

Other information

The other information comprises the information included in the Annual Report 2022, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the Annual Report 2022. 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.

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.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, 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 group and parent 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 group and parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

A further description of our responsibilities for the audit of the financial statements is located on IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements>. This description forms part of our auditor's report.

Report on other legal and regulatory requirements

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:

- 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 parent company were sufficient to permit the financial statements to be readily and properly audited.
- The parent company balance sheet is in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the Companies Act 2014.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
GOAL

Matters on which we are required to report by exception

Based on the knowledge and understanding of the group and parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Use of our report

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 the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Emer O'Shaughnessy
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2

Date: 26 June 2023

A VSLA (Village Savings & Loans Association) meeting in North Darfur, Sudan



FINANCIAL STATEMENTS

GOAL

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

| | Notes | Unrestricted Funds 2022 €'000 | Restricted Funds 2022 €'000 | Total Funds 2022 €'000 | Unrestricted Funds 2021 €'000 | Restricted Funds 2021 €'000 | Total Funds 2021 €'000 |
|---|--------|--|--------------------------------------|---------------------------------|--|--------------------------------------|---------------------------------|
| INCOME | | | | | | | |
| Charitable activities | 5 (a) | 50 | 198,638 | 198,688 | - | 169,870 | 169,870 |
| Donations and legacies | 5 (c) | 2,526 | 1,375 | 3,901 | 1,562 | 651 | 2,213 |
| Fundraising events | 5 (d) | 786 | - | 786 | 523 | - | 523 |
| Investments | | 11 | - | 11 | 7 | - | 7 |
| Other trading income | 6 | 3 | - | 3 | 3 | - | 3 |
| | | 3,376 | 200,013 | 203,389 | 2,095 | 170,521 | 172,616 |
| EXPENDITURE | | | | | | | |
| Charitable activities | 7 | (1,931) | 197,544 | 195,613 | (2,083) | 172,615 | 170,532 |
| Raising funds | 8 | 2,675 | - | 2,675 | 2,250 | - | 2,250 |
| | | 744 | 197,544 | 198,288 | 167 | 172,615 | 172,782 |
| Net (loss) on investments | 9 / 18 | (170) | - | (170) | (31) | - | (31) |
| Net income / (expenditure) | | 2,462 | 2,469 | 4,931 | 1,897 | (2,094) | (197) |
| OTHER RECOGNISED INCOME / (LOSSES) | | | | | | | |
| Other gains and (losses) | 10 | - | - | - | - | - | - |
| Net income / (expenditure) and recognised gains / (losses) | | 2,462 | 2,469 | 4,931 | 1,897 | (2,094) | (197) |
| Taxation | 11 | - | - | - | - | - | - |
| Net movement in funds | | 2,462 | 2,469 | 4,931 | 1,897 | (2,094) | (197) |
| RECONCILIATION OF FUNDS | | | | | | | |
| Total funds brought forward | | 10,739 | 21,918 | 32,657 | 8,842 | 24,012 | 32,854 |
| Total funds carried forward | | 13,201 | 24,387 | 37,588 | 10,739 | 21,918 | 32,657 |

There were no other recognised gains or losses other than those listed above for the financial year. All income and expenditure derives from continuing activities.

GOAL

CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2022

| | Notes | 2022 €'000 | 2021 €'000 |
|--|---------|-----------------|-----------------|
| TANGIBLE FIXED ASSETS | 14 | - | 8 |
| | | - | 8 |
| CURRENT ASSETS | | | |
| Stocks | 16 | 4,881 | 4,010 |
| Debtors and prepayments | 17 | 21,950 | 14,026 |
| Investments | 18 | 706 | 876 |
| Cash and cash equivalents | | 35,896 | 34,643 |
| Derivative financial assets | 20 | - | 275 |
| | | 63,433 | 53,830 |
| LIABILITIES - Amounts falling due within one year | | | |
| Creditors, accruals and provisions | 19 | (21,238) | (17,788) |
| Derivative financial liabilities | 20 | - | (297) |
| Deferred Income | | - | (74) |
| | | (21,238) | (18,159) |
| Net current assets | | 42,195 | 35,671 |
| LIABILITIES - Amounts falling due after one year | | | |
| Creditors, accruals and provisions | 19 | (4,607) | (3,022) |
| | | 37,588 | 32,657 |
| Net assets | | 37,588 | 32,657 |
| FUNDS | | | |
| Unrestricted funds | 25 | 13,201 | 10,739 |
| Restricted funds | 25 / 27 | 24,387 | 21,918 |
| Total funds carried forward | | 37,588 | 32,657 |

ON BEHALF OF THE BOARD OF DIRECTORS

Barry O'Connell

Barry O'Connell
Director / Chairman

Kieran Kelly

Kieran Kelly
Director

DATE: 22nd June 2023

DATE: 22nd June 2023

GOAL

COMPANY BALANCE SHEET
AS AT 31 DECEMBER 2022

| | Notes | 2022 €'000 | 2021 €'000 |
|--|---------|-----------------|-----------------|
| TANGIBLE FIXED ASSETS | 15 | - | 8 |
| | | - | 8 |
| CURRENT ASSETS | | | |
| Stocks | 16 | 4,844 | 3,981 |
| Debtors and prepayments | 17 | 21,653 | 13,360 |
| Investments | 18 | 705 | 875 |
| Cash and cash equivalents | | 34,186 | 33,754 |
| Derivative financial assets | 20 | - | 275 |
| | | 61,388 | 52,245 |
| LIABILITIES - Amounts falling due within one year | | | |
| Creditors, accruals and provisions | 19 | (20,289) | (16,609) |
| Derivative financial liabilities | 20 | - | (297) |
| Deferred Income | | - | (75) |
| | | (20,289) | (16,981) |
| Net current assets | | 41,099 | 35,264 |
| LIABILITIES - Amounts falling due after one year | | | |
| Creditors, accruals and provisions | 19 | (4,607) | (3,022) |
| Net assets | | 36,492 | 32,250 |
| FUNDS | | | |
| Unrestricted funds | 26 | 12,419 | 10,714 |
| Restricted funds | 26 / 28 | 24,073 | 21,536 |
| Total funds carried forward | | 36,492 | 32,250 |

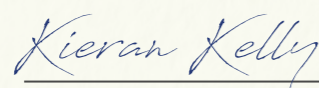
The Company is availing of the exemption permitted by Section 304 of the Companies Act 2014 to not present a Statement of Financial Activities for the Company. As disclosed in Note 4, the Company had net income for the year of €4,242k (2021: €314k net expenditure).

ON BEHALF OF THE BOARD OF DIRECTORS



Barry O'Connell
Director / Chairman

DATE: 22nd June 2023



Kieran Kelly
Director

DATE: 22nd June 2023

GOAL

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

| | | 2022 €'000 | 2021 €'000 |
|---|-----|---------------|---------------|
| Net cash generated by operating activities | (a) | 1,242 | 2,836 |
| Cash flows from investing activities: | | | |
| Interest received | | 5 | 1 |
| Dividends received | | 6 | 5 |
| Disposal of fixed assets | | - | 5 |
| Net cash generated by investing activities | | 11 | 11 |
| Net increase in cash and cash equivalents | | 1,253 | 2,847 |
| Cash and cash equivalents at beginning of the financial year | | 34,643 | 31,796 |
| Cash and cash equivalents at the end of the financial year | | 35,896 | 34,643 |
| (a) Reconciliation of net movement in funds to net cash inflow from operating activities | | | |
| Net movement in funds | | 4,931 | (197) |
| Adjusted for: | | | |
| (Increase) / Decrease in debtors and prepayments | | (7,924) | 3,500 |
| Increase in creditors, accruals and provisions | | 5,035 | 206 |
| Increase in stocks | | (871) | (822) |
| Change in derivative financial assets & liabilities, net | | (22) | 31 |
| (Decrease) / Increase in deferred income | | (74) | 74 |
| Depreciation of tangible fixed assets | | 8 | 20 |
| Loss on investments | | 170 | 31 |
| Income from investments | | (11) | (7) |
| Net cash generated by operating activities | | 1,242 | 2,836 |

GOAL

COMPANY CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

| | 2022 | 2021 |
|---|---------------|---------------|
| | €'000 | €'000 |
| Net cash generated by operating activities | (a) 421 | 2,742 |
| Cash flows from investing activities: | | |
| Interest received | 5 | 1 |
| Dividends received | 6 | 5 |
| Disposal of fixed assets | - | 5 |
| Net cash generated by investing activities | 11 | 11 |
| Net increase in cash and cash equivalents | 432 | 2,753 |
| Cash and cash equivalents at beginning of the financial year | 33,754 | 31,001 |
| Cash and cash equivalents at the end of the financial year | 34,186 | 33,754 |

(a) Reconciliation of net movement in funds to net cash inflow from operating activities

| | | |
|--|--------------|--------------|
| Net movement in funds | 4,242 | (314) |
| Adjusted for: | | |
| (Increase) / Decrease in debtors and prepayments | (8,294) | 3,872 |
| Increase / (Decrease) in creditors and provisions | 5,265 | (146) |
| Increase in stocks | (863) | (821) |
| Depreciation of tangible fixed assets | 8 | 20 |
| Loss on investments | 170 | 31 |
| (Decrease) / Increase in deferred income | (75) | 75 |
| Income from investments | (10) | (6) |
| Change in derivative financial assets & liabilities, net | (22) | 31 |
| Net cash generated by operating activities | 421 | 2,742 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

(A) Format of the financial statements

GOAL is constituted under Irish company law as a company limited by guarantee and is a registered charity. Prior to Companies Act 2014, companies not trading for gain for the members were not within the scope of company law requirements with regard to formats and content of financial statements which applied to for-profit companies, thus permitting the adoption of a format appropriate to a charity.

Accordingly, GOAL adopted and reported its performance in accordance with the format provided for in the Statement of Recommended Practice ("SORP") for charities (2015) '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")' as published by the Charity Commission for England and Wales. In particular GOAL reports its performance for the financial year in the format of the SORP's Statement of Financial Activities ("SOFA").

The Charity Commission for England and Wales, is recognised by the UK Accounting Standards Board ("ASB") as the appropriate body to issue SORP's for the charity sector in the UK, and the SORP has heretofore been recognised as best practice for financial reporting by Charities in Ireland.

In order to provide information relevant to understanding the stewardship of the Directors and the performance and financial position of the Charity, GOAL has prepared its financial statements in accordance with the formats provided for in Charities SORP (FRS102), consistent with the prior years.

The Group has elected to avail of the exemption allowed by Companies Act 2014, section 304(2). This exemption allows the Group to forgo disclosing the entity Statement of Financial Activities if certain conditions are met. The Group has met those conditions.

(B) Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investments. The financial statements have been prepared in accordance with Financial Reporting Standard 102, Irish statute comprising the Companies Acts 2014 as applied in accordance with the Charities SORP (FRS102) '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)' as published by the Charity Commission for England and Wales, who are recognised by the Financial Reporting Council as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with the

SORP is considered best practice for charities in Ireland. As noted above, the Directors consider the adoption of the SORP requirements is the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

GOAL's primary business is the alleviation of human suffering caused by manmade or natural disasters. It does this through the provision of basic services supporting the health, nutrition, shelter, water, sanitation, education, and livelihoods needs of its beneficiaries. The registered office of the GOAL is Carnegie House, Library Road, Dun Laoghaire, Co. Dublin, and GOAL's Companies Registration Office number is 201698.

(C) Principles of consolidation

The consolidated financial statements include the financial statements of GOAL in Ireland, including GOAL's field offices overseas; GOAL International (trading as GOAL UK), a company limited by guarantee operating in the United Kingdom (company registration number 1107403); GOAL Kenya, a dormant charitable non-governmental organisation registered in Kenya; GOAL Relief and Development Organisation (trading as GOAL Uganda), a company limited by guarantee operating in Uganda; GOAL USA Fund, an incorporated not-for-profit corporation in the United States of America; and GOAL Ukraine (Charitable fund, GOAL), a legal entity that operates under the constitution of Ukraine, and the laws on charity and charitable organisations in Ukraine. All transactions and balances with the subsidiary undertakings have been eliminated in preparation of the consolidated financial statements.

(D) Recognition of income

- (i) Public donations and similar income arising from fundraising events are accounted for when received. As with many similar charitable organisations, independent groups from time to time organise fundraising activities and may operate bank accounts in the name of GOAL. However, as amounts collected in this way are outside the control of the Group, they are not included in the financial statements until received by the Group.
- (ii) Legacy income is recognised (a) in the period that it is received or (b) when entitlement to income has been established, future receipt of the income is deemed probable, and the monetary value can be ascertained with sufficient accuracy.
- (iii) Grant income from charitable activities, in furtherance of the charity's objects, is accounted for on a receivable basis. Where entitlement to the income is contingent on meeting certain performance conditions associated with the grants, the income may still be recognised before the conditions have all been met if future

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

achievement of those conditions is probable, and is within the control of the organisation. GOAL is subject to financial and compliance audits by institutional donors. The amount of expenditures, if any, which may be disallowed are charged against income in the statement of financial activities.

(iv) Donations in kind may take the form of goods or services provided to the charity free of charge. Where valuation can be measured with reasonable certainty, donations in kind are recognised in full as income in the year of receipt. Donations in kind are valued at the cost to the donor or the amount normally chargeable by the donor for the goods or services provided. If such a valuation is not available, reasonable prevailing market rates are used.

(v) Interest income is recognised in the period in which it is earned.

(E) Recognition of expenditure

(i) Expenditure is analysed between charitable activities (activities in furtherance of the charity's objects) and costs of raising funds.

(ii) The costs of each activity have been separately accumulated and disclosed. Expenditure is recognised in the period to which it relates. Expenditure incurred but unpaid at the balance sheet date is included in accruals and other creditors. Charitable expenditure comprises all expenditure incurred by the charity in meeting its charitable objects as opposed to the costs of raising funds to finance these activities. Publicity costs are included under the costs of raising funds due to the nature of the costs being linked to the raising of funds in furtherance of the charity's objects.

(iii) Expenditure in project locations overseas is recognised as charitable expenditure in the period it occurs.

(iv) Distributions to beneficiaries of donations in kind, such as foodstuffs and medical supplies, are recognised as expenditure in the financial year that they are distributed to beneficiaries. Valuations of donations in kind are based on the unit cost to the donor. If such a valuation is not available, reasonable prevailing market rates are used.

(F) Allocation of support costs

In accordance with the Charities SORP (FRS102), support costs are allocated to the activities of the organisation on a reasonable basis so that the total cost of the organisation's activities may be disclosed in the statement of financial activities. Support costs

attributable to one activity only are charged to that activity in full. Items of expenditure which contribute to more than one activity are allocated to those activities on a reasonable basis. The Group allocates these costs on the basis of staff time input to each activity. For the purposes of the statement of financial activities, the 'activities' of the Group are categorised as: Charitable Activities and Raising Funds.

(G) Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, less accumulated depreciation and impairment. Depreciation of fixed assets is charged on a straight line basis on the cost less estimated residual value over their expected useful lives as follows:

Equipment 3 years
Vehicles 4 years

Tangible fixed assets are reviewed for impairment on a periodic basis. Tangible fixed assets held by project locations overseas are not included in Group tangible fixed assets, being expensed as part of relief and development expenditure.

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the assets were already of the age and in the condition expected at the end of its useful life.

(H) Investments

Investments are comprised of funds on fixed term deposit with a maturity date not less than three months from the financial year end, plus shares and other convertible assets held at the financial year end. Shares and other convertible assets are received mainly as legacies and gifts. Investments received as legacies are recognised on the same basis as legacy income. Investments received as un-notified gifts are recognised as income in the statement of financial activities at their value on the date of receipt.

Shares and other convertible assets are disclosed under current assets if they are expected to be disposed of within the next twelve months and are carried at the latest market price on the balance sheet date. Funds on fixed term deposit are disclosed under current assets if the maturity date is greater than three months, but less than twelve months from the financial year end.

Investments are disclosed under fixed financial assets when there is no intention to dispose of the investment within the next twelve months, or the maturity date is more than twelve months from the financial year end. These investments are carried in the balance sheet at historic cost or donated value, where appropriate, less

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

impairment. Unrealised gains and losses arising from changes in valuation are recognised in the statement of financial activities.

Investment Policy:

It is the policy of GOAL that funds not immediately required for operational purposes are invested in interest bearing deposits maintained in major financial institutions in Ireland, the UK and USA that are subject to the statutory regulatory regime of the relevant jurisdiction. When individual shares and share portfolios are received by GOAL, they are subject to a review to ensure that they do not conflict with the ethos and beliefs of the charity.

(I) Stocks

Stocks of purchased aid commodities held at project locations overseas are stated at cost. Cost is the expenditure incurred on the commodities in stock. Stocks received as donations in kind which are on hand at the balance sheet date are stated at cost to the donor. GOAL's stocks are held for free distribution.

(J) Foreign currencies

The financial statements are presented in Euro, which is the functional currency of both the Group and the Company.

Transactions in foreign currencies during the financial year are translated at prevailing rates. Any gain or loss arising from a change in exchange rates subsequent to the date of a transaction is included in the statement of financial activities. Foreign currency balances at the financial year-end have been translated at the rate of exchange ruling at the balance sheet date.

The balance sheets for the subsidiaries and Field accounts are translated at the prevailing financial year end rates and included in the consolidated balance sheet. The statements of financial activities for the subsidiaries and field accounts are translated at an average rate for the financial year and included in the consolidated statement of financial activities. Any exchange gains or losses arising on consolidation are recognised in the statement of financial activities.

(K) Taxation

No charge to taxation arises due to the exempt status of the Company and its subsidiaries (see note 11). Irrecoverable value added tax is expensed as incurred.

(L) Pension scheme and retirement savings plan

The Group operates employer-sponsored defined contribution pension schemes for head office staff and a retirement savings plan for international staff. The Group's

annual contributions are charged to the statement of financial activities in the period to which they relate.

(M) Restricted funds

Restricted funds represent income that has been received and recognised in the financial statements which is subject to specific conditions imposed by the donors or grant-making institutions. Donations or grants may become repayable in the event that the conditions of the related agreements are not adhered to.

Where restricted funds remain unspent for a period of three years following the financial year of their receipt, or where restricted funds remain unspent and GOAL ceases its programme activity in that country, GOAL's Board of Directors may, subject to appropriate donor approval, decide to transfer such funds that they consider surplus to requirements to unrestricted funds. In similar circumstances, the Directors may also transfer restricted funds from one country to another, to be used for similar purposes to those that were attached to the original donation.

(N) Unrestricted funds

General funds represent amounts which are expendable at the discretion of the Group in furtherance of the objects of the charity. Such funds may be held in order to finance working capital or capital investment.

Designated funds represent amounts which GOAL may, at its discretion and/or with the agreement of the original donors of the funds, set aside for specific purposes in the furtherance of the charity's objects, which would otherwise form part of the general reserves of the organisation.

(O) Financial instruments

Financial assets and liabilities:

Basic financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. These financial assets are subsequently measured at fair value and the changes in fair value are recognised in the statement of financial activities, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Financial assets and liabilities are only offset in the balance sheet when and only when there exists a legally enforceable right to set off the recognised amounts and the company intends either to settle on a net basis, or to realise the assets and settle the liability simultaneously.

2 CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

In preparing the financial statements and applying the Group's accounting policies, which are set out in note 1, the Directors are required to make certain critical judgements, estimates, and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The Group makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and underlying assumptions are reviewed on an ongoing basis. The key areas subject to critical judgement and estimation by the Directors are:

Provisions

- a) **Provision for reimbursement of non-compliant expenditure:** GOAL is subject to regular audit by its major institutional donors. Non-compliance with donor guidelines may give rise to a liability to reimburse donors for non-compliant expenditure. Given the challenging circumstances in which GOAL operates, the Directors make a regular assessment of the likelihood and extent of any possible repayment and make a provision if required.
- b) **Provision for doubtful debts:** The majority of programmes are funded by grants from major institutional donors. While grant terms usually stipulate advance payment by the donor, in some cases amounts may be owed by donors to the Company. The Directors make a regular assessment of the likelihood and extent of any possible default and make a provision if required.

- c) **Provision for other liabilities:** GOAL works in many jurisdictions worldwide and may be assessed for employment taxation and other related demands. An annual review of each country programme is carried out and a provision for potential liabilities is made where appropriate.

Going concern

The Directors must assess whether the Company can be considered to be a going concern for the foreseeable future. This is explored in more detail in note 3.

3 GOING CONCERN

GOAL's financial performance for 2022, which is set out on pages 78 to 110, was satisfactory. GOAL's unrestricted reserves as at 31 December 2022 amounted to €13.2m (2021: €10.7m). The unrestricted reserves policy is set out in note 1.

The Global impact of the conflict in Ukraine continues to be felt, and GOAL continues to monitor and mitigate these risks through a combination of strong control systems and close partnership and communication with all stakeholders. The recent Middle East Earthquake has also presented many challenges in GOAL's area of operation, and following the immediate response focused on staff welfare, these have been and will be mitigated using the similar systems in place as described above. There still remains a risk that a severe global economic downturn will result in a decrease in GNI with a consequential impact on Overseas Development Assistance (ODA). Strong advocacy is being employed in the primary markets GOAL raises funds in order to safeguard political commitments to 0.7% of GNI.

Over the course of the two-year period 2023 - 2024, GOAL will continue to support a global funding model that will further expand and diversify its funding base. GOAL has developed a new Funding and Financing Strategy for the period of the Organisational Strategy, and to support this we have developed field-based funding strategies. We will continue to focus on public fundraising activities in Ireland with the primary focus on corporate relationships and developing new income sources from the UK and US markets.

Budgets and business plans for 2023 and 2024 have been robustly challenged and revised cash flow forecasts have been prepared under various scenarios. The Directors have reviewed these forecasts, and are satisfied that the organisation can be sustained on this reduced basis.

In conclusion, the Directors of GOAL believe that the organisation has adequate resources to continue in operational existence for a period of not less than twelve months from the date of approval of these financial statements. The Directors therefore continue to adopt the going concern basis in preparing the financial statements.

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 ORGANISATION AND STATUS

GOAL's consolidated financial statements combine the activities of GOAL in Ireland including GOAL's field offices overseas; GOAL (International) (trading as GOAL UK), a registered charity and limited by guarantee company in the United Kingdom; GOAL Kenya, a dormant charitable non-governmental organisation registered in Kenya; GOAL Relief and Development Organisation (trading as GOAL Uganda), a company limited by guarantee operating in Uganda; GOAL USA Fund, an incorporated not-for-profit corporation in the United States of America; and GOAL Ukraine (Charitable fund, GOAL), a legal entity that operates under the constitution of Ukraine, and the laws on charity and charitable organisations in Ukraine.

The net income / (expenditure) for the financial year and the retained reserves of each of the Group companies at the financial year-end are detailed below.

| Net income / (expenditure) for the financial year | Country of Incorporation | 2022 | 2021 |
|---|--------------------------|---------------|---------------|
| | | €'000 | €'000 |
| GOAL Ireland | Ireland | 4,242 | (314) |
| GOAL (International) | United Kingdom | (16) | 17 |
| GOAL USA Fund | United States of America | (22) | 169 |
| GOAL Uganda | Uganda | 434 | (69) |
| GOAL Ukraine | Ukraine | 293 | - |
| | | 4,931 | (197) |
| Retained reserves at the financial year end | Country of Incorporation | 2022 | 2021 |
| | | €'000 | €'000 |
| GOAL Ireland | Ireland | 36,492 | 32,250 |
| GOAL (International) | United Kingdom | 490 | 506 |
| GOAL USA Fund | United States of America | 395 | 417 |
| GOAL Uganda | Uganda | (82) | (516) |
| GOAL Ukraine | Ukraine | 293 | - |
| | | 37,588 | 32,657 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5(A) INCOME FROM CHARITABLE ACTIVITIES

Income from Charitable Activities is received from institutional donors such as governments, UN bodies, trusts and foundations, and is analysed as follows:

| Institutional Donors | Note | 2022 €'000 | 2021 €'000 |
|--|-------|----------------|----------------|
| United States Agency for International Development (USAID) | | 112,940 | 91,372 |
| European Commission Humanitarian Office (ECHO) | | 20,332 | 17,798 |
| Irish Aid (Dept. of Foreign Affairs, Ireland) | | 13,835 | 11,181 |
| UN Office for the Coordination of Humanitarian Affairs | | 11,293 | 6,564 |
| MasterCard | | 5,494 | 3,426 |
| UN Children's Fund (UNICEF) | | 5,421 | 4,196 |
| US Bureau of Population, Refugees and Migration | | 4,304 | 2,808 |
| Charity Water | | 2,744 | 2,257 |
| London School of Hygiene and Tropical Medicine | | 1,406 | 1,194 |
| International Organization for Migration | | 1,262 | 1,007 |
| Crown Agents (HPF - Health Pooled Funds) South Sudan | | 1,228 | 3,633 |
| European Union | | 1,146 | 974 |
| Project Concern International | | 1,120 | 813 |
| Concern Worldwide | | 1,067 | 970 |
| International Rescue Committee | | 1,008 | 2,244 |
| UN High Commissioner for Refugees (UNHCR) | | 933 | 249 |
| World Food Programme | | 891 | 1,454 |
| IMA World Health | | 459 | 396 |
| Catholic Relief Services | | 449 | 8 |
| Inter-American Development Bank | | 447 | 491 |
| International Union for Conservation of Nature | | 395 | 594 |
| Accion International | | 390 | 306 |
| Save the Children | | 381 | 585 |
| The Norwegian Agency for Development Cooperation | | 305 | 221 |
| Tufts University (USAID subgrant) | | 303 | 491 |
| Cooperazione Internazionale | | 208 | 624 |
| Foreign, Commonwealth and Development Office, UK (FCDO, formerly DFID) | | - | 2,846 |
| Others, including Trusts and Foundations | | 3,290 | 3,166 |
| Sub Total: Institutional Donor Income | | 193,051 | 161,868 |
| Donations in kind | 5 (b) | 5,637 | 8,002 |
| Total Income from Charitable Activities | | 198,688 | 169,870 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5(B) DONATIONS IN KIND

Donations in kind comprising, food, medicines, shelter, and non-food items are received by GOAL from various agencies and institutions for distribution to beneficiaries, or for use in programme implementation. The value of donations in kind received during the financial year is analysed below:

| Donor | 2022 €'000 | 2021 €'000 |
|---|---------------|---------------|
| World Food Programme | 4,365 | 6,351 |
| UN Children's Fund (UNICEF) | 796 | 402 |
| United Nations Population Fund (UNFPA) | 200 | - |
| Sudan Ministry of Health | 100 | - |
| UN High Commissioner for Refugees (UNHCR) | 89 | 97 |
| World Health Organisation | 8 | 109 |
| International Organisation for Migration | - | 750 |
| International Rescue Committee | - | 255 |
| Others | 79 | 38 |
| | 5,637 | 8,002 |

5(C) DONATIONS AND LEGACIES

| | 2022 €'000 | 2021 €'000 |
|-------------------------------------|---------------|---------------|
| Individual giving | 1,841 | 1,614 |
| Legacies | 864 | 328 |
| Corporate donations | 1,196 | 271 |
| Total Donations and legacies | 3,901 | 2,213 |

In 2022 €1,375k (2021: €651k) of incoming resources from donations and legacies is restricted.

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5(D) FUNDRAISING EVENTS

In 2022 €786k (2021: €523k) is generated from fundraising events, which includes the GOAL Mile, Jersey Day, GOAL Ball and other miscellaneous fundraising events. All fundraising event income is unrestricted.

6 OTHER TRADING INCOME

| | 2022 | 2021 |
|---|----------|----------|
| | €'000 | €'000 |
| Funds received from VAT Compensation Scheme | 3 | 3 |
| | 3 | 3 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7(A) EXPENDITURE ON CHARITABLE ACTIVITIES

| Charitable expenditures | 2022 | 2021 |
|--|----------------|----------------|
| | €'000 | €'000 |
| Syria | 100,839 | 91,617 |
| Ethiopia | 27,629 | 20,609 |
| Sudan | 10,994 | 6,868 |
| Honduras | 10,881 | 10,689 |
| Zimbabwe | 7,837 | 5,996 |
| Uganda | 7,499 | 6,923 |
| South Sudan | 6,254 | 7,558 |
| Sierra Leone | 5,287 | 4,779 |
| Niger | 2,503 | 1,809 |
| Haiti | 2,475 | 2,019 |
| Ukraine | 1,083 | - |
| Malawi | 317 | 2,165 |
| Iraq | 302 | 764 |
| Other Aid Costs | 4,687 | 1,700 |
| Subtotal: Overseas Relief & Development | 188,587 | 163,496 |
| Operations Direct Support | 2,976 | 2,984 |
| Allocation of support costs to Charitable Activities | 4,581 | 4,409 |
| Foreign exchange gain | (531) | (357) |
| Total: Charitable Activities | 195,613 | 170,532 |

Charitable activities expenditure comprises the cost of humanitarian relief and development programmes and includes the value of donations in kind distributed during the period. In compliance with the Statement of Recommended Practice 'Accounting and Reporting by Charities', head office management and administration costs are allocated in full to each of the activities they support. Accordingly, certain support and administration costs are reported under charitable activities (see note 8(b)). The Directors have obtained, where feasible, confirmations in the form of independent audit reports, donor reports, and programme management accounts, of the allocation of relief and development expenditure to the specific programmes and activities.

Programmes and activities are closely monitored by the management team and the Directors are satisfied that expenditure on charitable activities is fairly stated for the financial year ended 31 December 2022.

Negative unrestricted charitable expenditure of €1.9m (2021: €2m) is primarily due to favourable institutional income performance in addition to foreign exchange gains.

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7(B) CHARITABLE EXPENDITURE THROUGH PARTNERS AND SUB-GRANTEES

Grant awarding policy

GOAL works in association with, and makes grants to, other non-governmental organisations, missionary groups, and local community-based organisations. These partners may implement certain programmes either in whole or in part depending on their capacity. Proposed partners are subject to a pre-award capacity assessment. GOAL monitors both activity and expenditure by the partners for the duration of the funding period. In 2022, such grants accounted for 10% of expenditure in field locations (2021: 11%). Expenditure incurred through partners is included in charitable activities in the consolidated statement of financial activities and is analysed by country as follows:

| Country | 2022 | 2021 |
|--------------|---------------|---------------|
| | €'000 | €'000 |
| Syria | 10,200 | 11,974 |
| Honduras | 2,267 | 521 |
| Ethiopia | 2,139 | 2,292 |
| Zimbabwe | 1,167 | 158 |
| Uganda | 992 | 378 |
| Sudan | 974 | 206 |
| South Sudan | 798 | 1,334 |
| Niger | 115 | 89 |
| Sierra Leone | 90 | - |
| Iraq | 80 | 42 |
| Haiti | - | 506 |
| Malawi | - | 54 |
| | 18,822 | 17,554 |

8 COST OF RAISING FUNDS AND ALLOCATION OF SUPPORT COSTS

8(A) COST OF RAISING FUNDS

The costs of raising funds are analysed as follows:

| Note | 2022 | 2021 |
|---|--------------|--------------|
| | €'000 | €'000 |
| Staff remuneration & other staff costs | 1,064 | 1,045 |
| Fundraising events & advertising | 1,038 | 700 |
| Professional fees & other costs | 99 | 80 |
| Premises, IT, communications & supplies | 26 | 22 |
| Travel & motor expenses | 31 | 3 |
| Allocation of support costs | 8 (b) 417 | 400 |
| | 2,675 | 2,250 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8(B) ALLOCATION OF SUPPORT COSTS

In accordance with the Charities SORP (FRS102), support costs are fully allocated to the core activities of the charity. Support costs that are fully attributable to a particular activity are charged directly to that activity. Those management and administration costs that are not directly allocable to any one activity are apportioned to all activities based on the amount of staff time absorbed by each activity. The allocation of support costs is detailed below:

| Department | Raising Funds | Charitable Activities | Total | Raising Funds | Charitable Activities | Total |
|--------------------------------|---------------|-----------------------|--------------|---------------|-----------------------|--------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | €'000 | €'000 | €'000 | €'000 | €'000 | €'000 |
| Programme Management | - | 2,596 | 2,596 | - | 2,625 | 2,625 |
| Logistics & Procurement | - | 380 | 380 | - | 359 | 359 |
| Finance | 131 | 1,181 | 1,312 | 115 | 1,037 | 1,152 |
| Human Resources | 33 | 624 | 657 | 32 | 613 | 645 |
| IT | 72 | 658 | 730 | 86 | 772 | 858 |
| Central Facilities & Overheads | 76 | 711 | 787 | 75 | 683 | 758 |
| Governance & Compliance | 105 | 1,407 | 1,512 | 92 | 1,304 | 1,396 |
| | 417 | 7,557 | 7,974 | 400 | 7,393 | 7,793 |

9 NET MOVEMENT IN FUNDS

The net movement in funds for the financial year are stated after charging / (crediting):

| Note | Total 2022 | Total 2021 |
|---------------------------------------|------------|------------|
| | €'000 | €'000 |
| Unrealised net loss on investments | 18 | 31 |
| Depreciation of tangible fixed assets | 14 | 20 |
| Foreign exchange gain | 7a (531) | (357) |
| Professional fees | 377 | 290 |
| Interest earned | (5) | (1) |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 OTHER INCOME / (EXPENSE)

There is no other income or expense in 2022 (2021: nil).

11 TAXATION

The Group is exempt from income or profits taxation due to the charitable status of GOAL entities which includes GOAL, the parent company in Ireland, GOAL (International) a subsidiary in the UK, GOAL Ireland a Kenyan subsidiary, GOAL Relief and Development Organisation a Ugandan subsidiary, GOAL USA Fund in the United States of America, and GOAL Ukraine (Charitable fund, GOAL), a legal entity that operates under the constitution of Ukraine, and the laws on charity and charitable organisations in Ukraine.

12 AUDITOR'S REMUNERATION

| Group auditor's remuneration | 2022 | 2021 |
|---|------------|-----------|
| | €'000 | €'000 |
| Annual statutory audit - GOAL Head Office | 94 | 87 |
| Annual statutory audit - GOAL (International) t/a GOAL UK | 12 | 12 |
| | 106 | 99 |

The amounts above are inclusive of VAT and outlay.

Each of GOAL's overseas field offices are independently audited each financial year by locally contracted auditors and are not disclosed in the group auditor's remuneration.

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 PARTICULARS OF EMPLOYEES

The average number of persons employed by the Group during the financial year was

| | 2022 | 2021 |
|--|------------|------------|
| International staff posted overseas | 87 | 95 |
| Head office programme support, management and administration | 98 | 100 |
| Fundraising | 21 | 18 |
| | 206 | 213 |

Employee Remuneration for the financial year was

| | 2022 | 2021 |
|--|---------------|---------------|
| | €'000 | €'000 |
| International staff posted overseas | | |
| Salaries | 4,901 | 4,896 |
| Social welfare costs | 102 | 98 |
| Healthcare | 3 | 3 |
| Pension | 5 | 6 |
| Retirement Savings | 61 | 52 |
| Head office: Ireland, UK, US | | |
| Salaries | 6,303 | 6,245 |
| Social welfare costs | 681 | 692 |
| Healthcare | 75 | 72 |
| Pension | 275 | 221 |
| Retirement Savings | - | 7 |
| | 12,406 | 12,292 |

The number of employees whose salaries including staff benefits, but excluding employer pension contributions, employer retirement savings plan contributions, and employer social insurance contributions, amounted to €60,000 or more in the financial year was as follows:

| | 2022 | 2021 |
|----------------------|------|------|
| €60,000 to €69,999 | 16 | 14 |
| €70,000 to €79,999 | 17 | 12 |
| €80,000 to €89,999 | 8 | 8 |
| €90,000 to €99,999 | 9 | 7 |
| €100,000 to €109,999 | 2 | 3 |
| €110,000 to €119,999 | 3 | 2 |
| €120,000 to €129,999 | - | - |

The remuneration (comprising salary, healthcare, employer pension contributions and employer PRSI) of the senior management team as a group, including GOAL UK and GOAL USA Fund, amounted to €1,078k (2021: €963k)

In addition to the staff numbers disclosed above, an average of 3,265 (2021: 2,883) locally recruited staff were employed in GOAL's overseas operations during the financial year.

CHIEF EXECUTIVE REMUNERATION

The Chief Executive Officer is paid €110k (2021: €110k) per year and receives a 7.5% contribution to a defined contribution pension scheme. She receives no additional benefits in the current or prior year.

No director of the Group or Company received remuneration during the financial year. Note 33 discloses the reimbursement of out of pocket expenses incurred in fulfilling the duties of directors.

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 TANGIBLE FIXED ASSETS - GROUP

| | Equipment €'000 | Vehicles €'000 | Total €'000 |
|---|--------------------|-------------------|----------------|
| Cost | | | |
| At 1 January 2022 | 478 | 9 | 487 |
| Additions | - | - | - |
| Disposals | - | - | - |
| At 31 December 2022 | 478 | 9 | 487 |
| Depreciation | | | |
| At 1 January 2022 | 470 | 9 | 479 |
| Depreciation charge | 8 | - | 8 |
| Disposals | - | - | - |
| At 31 December 2022 | 478 | 9 | 487 |
| Net Book Value At 31 December 2022 | - | - | - |
| Net Book Value At 31 December 2021 | 8 | - | 8 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 TANGIBLE FIXED ASSETS - COMPANY

| | Equipment €'000 | Vehicles €'000 | Total €'000 |
|---|--------------------|-------------------|----------------|
| Cost | | | |
| At 1 January 2022 | 478 | 9 | 487 |
| Additions | - | - | - |
| Disposals | - | - | - |
| At 31 December 2022 | 478 | 9 | 487 |
| Depreciation | | | |
| At 1 January 2022 | 470 | 9 | 479 |
| Depreciation charge | 8 | - | 8 |
| Disposals | - | - | - |
| At 31 December 2022 | 478 | 9 | 487 |
| Net Book Value At 31 December 2022 | - | - | - |
| Net Book Value At 31 December 2021 | 8 | - | 8 |

16 STOCKS - GROUP AND COMPANY

| | Group | | Company | |
|-----------------|---------------|---------------|---------------|---------------|
| | 2022 €'000 | 2021 €'000 | 2022 €'000 | 2021 €'000 |
| Aid Commodities | 4,881 | 4,010 | 4,844 | 3,981 |
| | 4,881 | 4,010 | 4,844 | 3,981 |

All stocks are held either for free distribution to beneficiaries or as inputs to GOAL's relief programmes. Stocks comprise food, medical supplies, shelter and other non-food items held for distribution, as well as construction and other materials for use as inputs into relief and development programmes. Stocks have either been purchased by GOAL, or were received as donations-in-kind. Purchased stocks are stated at cost. Stocks received as donations in kind, are stated at cost to the donor. There are no material differences between the replacement cost of stock and the balance sheet amounts.

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 DEBTORS AND PREPAYMENTS

| | Group | | Company | |
|-------------------------|---------------|---------------|---------------|---------------|
| | 2022 | 2021 | 2022 | 2021 |
| | €'000 | €'000 | €'000 | €'000 |
| Grants receivable | 16,521 | 9,355 | 16,405 | 9,182 |
| Prepayments | 4,492 | 3,851 | 3,888 | 3,389 |
| Sundry Debtors | 861 | 697 | 854 | 666 |
| Accrued Income | 76 | 123 | 76 | 123 |
| Intercompany receivable | - | - | 430 | - |
| At 31 December | 21,950 | 14,026 | 21,653 | 13,360 |

All of the above amounts fall due within one year.

The intercompany receivable is composed predominantly of expenditure incurred by GOAL on GOAL (International) relief and development programmes, and grant income received by GOAL USA Fund on behalf of GOAL. The Directors have reviewed the debtor balances receivable and are satisfied that the amounts are recoverable.

18 CURRENT ASSET INVESTMENTS

At 31 December 2022, the current asset investments are composed of ordinary shares in Kerry Group plc, Allied Irish Banks plc, and Irish Life & Permanent Group Holdings plc, which were all donated to GOAL, as well as funds placed on term deposit for periods greater than three months but less than one year.

The fair value of listed investments was determined with reference to the quoted market price at the reporting date, as they are traded in active markets.

| | Group | | Company | |
|---|------------|------------|------------|------------|
| | 2022 | 2021 | 2022 | 2021 |
| | €'000 | €'000 | €'000 | €'000 |
| Market value at 1 January | 664 | 695 | 663 | 693 |
| (Decrease)/ Increase in value during the year | (170) | (31) | (170) | (30) |
| Market value at 31 December | 494 | 664 | 493 | 663 |
| Funds on term deposit | 212 | 212 | 212 | 212 |
| Total current asset investments | 706 | 876 | 705 | 875 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

19 LIABILITIES; AMOUNTS FALLING DUE WITHIN ONE YEAR AND OVER ONE YEAR - CREDITORS, ACCRUALS AND PROVISIONS

| | Group | | Company | |
|-----------------------|---------------|---------------|---------------|---------------|
| | 2022 | 2021 | 2022 | 2021 |
| | €'000 | €'000 | €'000 | €'000 |
| Accruals | 9,918 | 10,500 | 8,997 | 9,129 |
| Provisions | 10,835 | 6,845 | 10,835 | 6,845 |
| PAYE / PRSI | 212 | 202 | 182 | 181 |
| Trade creditors | 272 | 223 | 272 | 223 |
| Intercompany payable | - | - | - | 227 |
| Sundry creditors | 1 | 18 | 3 | 4 |
| At 31 December | 21,238 | 17,788 | 20,289 | 16,609 |

| | Group | | Company | |
|---|--------------|--------------|--------------|--------------|
| | 2022 | 2021 | 2022 | 2021 |
| | €'000 | €'000 | €'000 | €'000 |
| Liabilities; amounts falling due over one year | | | | |
| Termination Payables - Overseas Local Staff | 4,607 | 3,022 | 4,607 | 3,022 |

The prior year balance has been reclassified between current and long term liabilities, to conform to the current year presentation.

20 FOREIGN EXCHANGE CONTRACT

GOAL has applied fair value accounting for derivative contracts.

| | Group | | Company | |
|---|----------|-------------|----------|-------------|
| | 2022 | 2021 | 2022 | 2021 |
| | €'000 | €'000 | €'000 | €'000 |
| Fair Value | | | | |
| Forward foreign currency contracts in debtors | - | 275 | - | 275 |
| Forward foreign currency contracts in creditors | - | (297) | - | (297) |
| Net Position | - | (22) | - | (22) |

Relevant terms and conditions of each of above categories of derivative contract are given below:

| Amount purchased | Amount sold | Forward rate agreed | Maturity date |
|------------------|-------------|---------------------|---------------|
| € 275,255 | £248,858 | 0.9041 | 07/03/2022 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21 COMMITMENTS

There are no capital commitments at 31 December 2022 (2021: Nil).

The following operating lease commitments, comprised of premises rental and service charge obligations, existed at 31 December:

| Group | 2022 | 2021 |
|------------------------------------|--------------|------------|
| | €'000 | €'000 |
| Obligations which fall due: | | |
| Within one year | 537 | 524 |
| Between one and five years | 2,217 | 308 |
| At 31 December | 2,754 | 832 |

| Company | 2022 | | | 2021 | | |
|------------------------------------|--------------|--------------|--------------|------------|-------------|------------|
| | Total | Head Office | Branches | Total | Head Office | Branches |
| | | €'000 | | | €'000 | |
| Obligations which fall due: | | | | | | |
| Within one year | 443 | 164 | 279 | 439 | 199 | 240 |
| Between one and five years | 2,183 | 894 | 1,289 | 268 | - | 268 |
| At 31 December | 2,626 | 1,058 | 1,568 | 707 | 199 | 508 |

Letter of financial support for GOAL (International)

GOAL has issued a letter of financial support to GOAL (International) dated 22nd June 2023, in which GOAL confirms it will not demand repayment of the intercompany debt due from GOAL (International) to GOAL except to the extent that sufficient unrestricted cash is available to GOAL (International) to repay the intercompany debt in whole or in part.

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22 FINANCIAL INSTRUMENTS

The carrying value of financial assets and liabilities are summarised below by category.

Investments are measured at fair value through income and expenditure and comprise of assets traded on an active market; therefore, investments are considered a Level 1 asset as per the fair value hierarchy.

| Financial assets | Group | | Company | |
|--|--------|--------|---------|-------|
| | 2022 | 2021 | 2022 | 2021 |
| | €'000 | €'000 | €'000 | €'000 |
| <i>Measured at fair value through profit or loss</i> | | | | |
| Current asset listed investments | 494 | 664 | 493 | 663 |
| Derivative financial assets | - | 275 | - | 275 |
| <i>Measured at undiscounted amounts</i> | | | | |
| Funds held on Term Deposits | 212 | 212 | 212 | 212 |
| Debtors and other receivables | 17,382 | 10,052 | 17,259 | 9,848 |
| Accrued income | 76 | 123 | 76 | 123 |
| Intercompany receivable | - | - | 430 | - |

| Financial liabilities | Group | | Company | |
|--|--------|--------|---------|--------|
| | 2022 | 2021 | 2022 | 2021 |
| | €'000 | €'000 | €'000 | €'000 |
| <i>Measured at fair value through profit or loss</i> | | | | |
| Derivative financial liabilities | - | 297 | - | 297 |
| <i>Measured at undiscounted amounts</i> | | | | |
| Creditors and other payables | 21,026 | 20,608 | 20,107 | 19,450 |

The company's gains and losses in respect of financial instruments are summarised below:

| Fair Value Gains and Losses | Group | | Company | |
|---|-------|-------|---------|-------|
| | 2022 | 2021 | 2022 | 2021 |
| | €'000 | €'000 | €'000 | €'000 |
| On financial assets measured at fair value through profit or loss | (170) | (31) | (170) | (30) |
| On derivative financial instruments measured at fair value through profit or loss | - | (22) | - | (22) |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

23 RECONCILIATION OF FUNDS

| Group | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
|-------------------------------------|--------------------|------------------|---------------|--------------------|------------------|---------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | €'000 | €'000 | €'000 | €'000 | €'000 | €'000 |
| Fund balances at 1 January | 10,739 | 21,918 | 32,657 | 8,842 | 24,012 | 32,854 |
| Net movement | 2,462 | 2,469 | 4,931 | 1,897 | (2,094) | (197) |
| Fund balances at 31 December | 13,201 | 24,387 | 37,588 | 10,739 | 21,918 | 32,657 |

| Company | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
|-------------------------------------|--------------------|------------------|---------------|--------------------|------------------|---------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | €'000 | €'000 | €'000 | €'000 | €'000 | €'000 |
| Fund balances at 1 January | 10,714 | 21,536 | 32,250 | 8,485 | 24,079 | 32,564 |
| Net movement | 1,705 | 2,537 | 4,242 | 2,229 | (2,543) | (314) |
| Fund balances at 31 December | 12,419 | 24,073 | 36,492 | 10,714 | 21,536 | 32,250 |

24 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| Group | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
|-------------------------------------|--------------------|------------------|---------------|--------------------|------------------|---------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | €'000 | €'000 | €'000 | €'000 | €'000 | €'000 |
| Tangible fixed assets | - | - | - | 8 | - | 8 |
| Current assets | 20,491 | 42,942 | 63,433 | 19,171 | 34,659 | 53,830 |
| Current liabilities | (7,290) | (13,948) | (21,238) | (8,440) | (9,719) | (18,159) |
| Non-Current Liabilities | - | (4,607) | (4,607) | - | (3,022) | (3,022) |
| Fund balances at 31 December | 13,201 | 24,387 | 37,588 | 10,739 | 21,918 | 32,657 |

| Company | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
|-------------------------------------|--------------------|------------------|---------------|--------------------|------------------|---------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | €'000 | €'000 | €'000 | €'000 | €'000 | €'000 |
| Tangible fixed assets | - | - | - | 8 | - | 8 |
| Current assets | 19,643 | 41,745 | 61,388 | 18,657 | 33,588 | 52,245 |
| Current liabilities | (7,224) | (13,065) | (20,289) | (7,951) | (9,030) | (16,981) |
| Non-Current Liabilities | - | (4,607) | (4,607) | - | (3,022) | (3,022) |
| Fund balances at 31 December | 12,419 | 24,073 | 36,492 | 10,714 | 21,536 | 32,250 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

25 MOVEMENTS IN GROUP FUNDS

| Current Year | Opening Balance | Incoming Resources | Outgoing Resources | Transfers | Gains and Losses | Closing Balance |
|---------------------------------|--------------------|--------------------|--------------------|------------------|------------------|-----------------|
| | €'000 | €'000 | €'000 | €'000 | €'000 | €'000 |
| Restricted funds | 21,918 | 200,013 | (197,544) | - | - | 24,387 |
| <i>Unrestricted funds:</i> | | | | | | |
| General funds | 8,531 | 3,376 | (744) | 8 | (170) | 11,001 |
| <i>Designated funds:</i> | | | | | | |
| Minimum cash reserve | 1,200 | - | - | - | - | 1,200 |
| Tangible fixed asset fund | 8 | - | - | (8) | - | - |
| Emergency response fund | 1,000 | - | - | - | - | 1,000 |
| Total unrestricted funds | 10,739 | 3,376 | (744) | - | (170) | 13,201 |
| Total funds | 32,657 | 203,389 | (198,288) | - | (170) | 37,588 |
| <i>Prior Year</i> | | | | | | |
| Opening Balance | Incoming Resources | Outgoing Resources | Transfers | Gains and Losses | Closing Balance | |
| €'000 | €'000 | €'000 | €'000 | €'000 | €'000 | |
| Restricted funds | 24,012 | 170,521 | (172,615) | - | - | 21,918 |
| <i>Unrestricted funds:</i> | | | | | | |
| General funds | 6,609 | 2,095 | (167) | 25 | (31) | 8,531 |
| <i>Designated funds:</i> | | | | | | |
| Minimum cash reserve | 1,200 | - | - | - | - | 1,200 |
| Tangible fixed asset fund | 33 | - | - | (25) | - | 8 |
| Emergency response fund | 1,000 | - | - | - | - | 1,000 |
| Total unrestricted funds | 8,842 | 2,095 | (167) | - | (31) | 10,739 |
| Total funds | 32,854 | 172,616 | (172,782) | - | (31) | 32,657 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

26 MOVEMENTS IN COMPANY FUNDS

| Current Year | Opening Balance | Incoming Resources | Outgoing Resources | Transfers | Gains and Losses | Closing Balance |
|---------------------------------|------------------------|---------------------------|---------------------------|------------------|-------------------------|------------------------|
| | €'000 | €'000 | €'000 | €'000 | €'000 | €'000 |
| Restricted funds | 21,536 | 199,334 | (196,797) | - | - | 24,073 |
| <i>Unrestricted funds:</i> | | | | | | |
| General funds | 8,506 | 3,250 | (1,375) | 8 | (170) | 10,219 |
| <i>Designated funds:</i> | | | | | | |
| Minimum cash reserve | 1,200 | - | - | - | - | 1,200 |
| Tangible fixed asset fund | 8 | - | - | (8) | - | - |
| Emergency response fund | 1,000 | - | - | - | - | 1,000 |
| Total unrestricted funds | 10,714 | 3,250 | (1,375) | - | (170) | 12,419 |
| Total funds | 32,250 | 202,584 | (198,172) | - | (170) | 36,492 |
| Prior Year | Opening Balance | Incoming Resources | Outgoing Resources | Transfers | Gains and Losses | Closing Balance |
| | €'000 | €'000 | €'000 | €'000 | €'000 | €'000 |
| Restricted funds | 24,079 | 169,079 | (171,622) | - | - | 21,536 |
| <i>Unrestricted funds:</i> | | | | | | |
| General funds | 6,252 | 1,919 | 341 | 25 | (31) | 8,506 |
| <i>Designated funds:</i> | | | | | | |
| Minimum cash reserve | 1,200 | - | - | - | - | 1,200 |
| Tangible fixed asset fund | 33 | - | - | (25) | - | 8 |
| Emergency response fund | 1,000 | - | - | - | - | 1,000 |
| Total unrestricted funds | 8,485 | 1,919 | 341 | - | (31) | 10,714 |
| Total funds | 32,564 | 170,998 | (171,281) | - | (31) | 32,250 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

27 GROUP RESTRICTED FUNDS

Movement in Group restricted funds in the current financial year

| Country | Opening Balance | Incoming Resources | Resources Expended | Closing Balance |
|--------------|-----------------|--------------------|--------------------|-----------------|
| | €'000 | €'000 | €'000 | €'000 |
| Ethiopia | 3,577 | 27,344 | (26,555) | 4,366 |
| Haiti | 907 | 2,019 | (2,463) | 463 |
| Honduras | 1,521 | 10,541 | (10,849) | 1,213 |
| Iraq | - | - | - | - |
| Kenya | 4 | - | (1) | 3 |
| Malawi | 152 | 647 | (494) | 305 |
| Mozambique | 53 | - | - | 53 |
| Nepal | 37 | - | - | 37 |
| Niger | 352 | 2,304 | (2,494) | 162 |
| Sierra Leone | 516 | 5,823 | (5,451) | 888 |
| South Sudan | 857 | 6,662 | (6,099) | 1,420 |
| Sudan | 2,875 | 11,604 | (10,953) | 3,526 |
| Syria | 4,622 | 101,232 | (100,679) | 5,175 |
| Uganda | 4,257 | 8,244 | (7,514) | 4,987 |
| Ukraine | 6 | 1,761 | (1,085) | 682 |
| Zimbabwe | 1,639 | 6,715 | (7,832) | 522 |
| Head Office | 543 | 15,117 | (15,075) | 585 |
| | 21,918 | 200,013 | (197,544) | 24,387 |

Movement in Group restricted funds in the prior financial year

| Country | Opening Balance | Incoming Resources | Resources Expended | Closing Balance |
|--------------|-----------------|--------------------|--------------------|-----------------|
| | €'000 | €'000 | €'000 | €'000 |
| Ethiopia | 3,131 | 20,743 | (20,297) | 3,577 |
| Haiti | 369 | 2,110 | (1,572) | 907 |
| Honduras | 1,679 | 10,523 | (10,681) | 1,521 |
| Iraq | 74 | 558 | (632) | - |
| Kenya | 4 | - | - | 4 |
| Malawi | 260 | 2,093 | (2,201) | 152 |
| Mozambique | 53 | - | - | 53 |
| Nepal | 37 | - | - | 37 |
| Niger | 126 | 1,928 | (1,702) | 352 |
| Sierra Leone | 510 | 4,683 | (4,677) | 516 |
| South Sudan | 440 | 7,614 | (7,197) | 857 |
| Sudan | 6,129 | 3,668 | (6,922) | 2,875 |
| Syria | 5,659 | 90,853 | (91,890) | 4,622 |
| Uganda | 4,908 | 6,053 | (6,704) | 4,257 |
| Ukraine | 6 | - | - | 6 |
| Zimbabwe | 512 | 7,007 | (5,880) | 1,639 |
| Head Office | 115 | 12,688 | (12,260) | 543 |
| | 24,012 | 170,521 | (172,615) | 21,918 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

28 COMPANY RESTRICTED FUNDS

Movement in Company restricted funds in the current financial year

| Country | Opening Balance €'000 | Incoming Resources €'000 | Resources Expended €'000 | Closing Balance €'000 |
|--------------|--------------------------|-----------------------------|-----------------------------|--------------------------|
| Ethiopia | 3,573 | 27,344 | (26,555) | 4,362 |
| Haiti | 907 | 1,972 | (2,422) | 457 |
| Honduras | 1,521 | 10,541 | (10,849) | 1,213 |
| Iraq | - | - | - | - |
| Kenya | 4 | - | (1) | 3 |
| Malawi | 61 | 646 | (467) | 240 |
| Mozambique | 53 | - | - | 53 |
| Nepal | 37 | - | - | 37 |
| Niger | 329 | 2,193 | (2,360) | 162 |
| Sierra Leone | 333 | 5,823 | (5,442) | 714 |
| South Sudan | 853 | 6,603 | (6,039) | 1,417 |
| Sudan | 2,875 | 11,603 | (10,952) | 3,526 |
| Syria | 4,622 | 101,230 | (100,679) | 5,173 |
| Uganda | 4,257 | 8,223 | (7,493) | 4,987 |
| Ukraine | 6 | 1,714 | (1,085) | 635 |
| Zimbabwe | 1,563 | 6,642 | (7,695) | 510 |
| Head Office | 542 | 14,800 | (14,758) | 584 |
| | 21,536 | 199,334 | (196,797) | 24,073 |

Movement in Company restricted funds in the prior financial year

| Country | Opening Balance €'000 | Incoming Resources €'000 | Resources Expended €'000 | Closing Balance €'000 |
|--------------|--------------------------|-----------------------------|-----------------------------|--------------------------|
| Ethiopia | 3,127 | 20,743 | (20,297) | 3,573 |
| Haiti | 369 | 2,107 | (1,569) | 907 |
| Honduras | 1,679 | 10,523 | (10,681) | 1,521 |
| Iraq | 74 | 348 | (422) | - |
| Kenya | 4 | - | - | 4 |
| Malawi | 190 | 2,046 | (2,175) | 61 |
| Mozambique | 53 | - | - | 53 |
| Nepal | 37 | - | - | 37 |
| Niger | 126 | 1,897 | (1,694) | 329 |
| Sierra Leone | 339 | 4,683 | (4,689) | 333 |
| South Sudan | 439 | 6,754 | (6,340) | 853 |
| Sudan | 6,129 | 3,668 | (6,922) | 2,875 |
| Syria | 5,659 | 90,853 | (91,890) | 4,622 |
| Uganda | 5,355 | 6,053 | (7,151) | 4,257 |
| Ukraine | 6 | - | - | 6 |
| Zimbabwe | 380 | 6,949 | (5,766) | 1,563 |
| Head Office | 113 | 12,455 | (12,026) | 542 |
| | 24,079 | 169,079 | (171,622) | 21,536 |

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

29 PENSION SCHEME

Eligible employees may join GOAL's employer sponsored, defined contribution pension schemes. During the financial year, the Group made contributions in respect of one hundred and five of its employees (2021: seventy seven). The assets of the schemes are held separately from those of the Group, in externally managed funds. The pension expense for the financial year amounted to €279k (2021: €227k). €13k was due from the schemes (2021: €8k owed to the schemes).

30 RETIREMENT SAVINGS SCHEME

Eligible overseas employees may join GOAL's Retirement Savings Scheme. During the financial year, the Group made contributions in respect of twenty one employees (2021: twenty four). The assets of the scheme are held separately from those of the Group, in externally managed funds. The expense for the financial year amounted to €61k (2021: €59k). €11k (2021: €10k) was owed to the scheme at the financial year end.

31 FINANCIAL RISK MANAGEMENT

(i) Credit risk

GOAL manages its financial assets and liabilities to ensure it will continue as a going concern. The principal financial assets of the Group are bank and cash balances and trade and other receivables, which represent the maximum exposure to credit risk in relation to financial assets. The principal financial liabilities of the Group are trade and other payables.

The credit risk within the Group is primarily attributable to its trade receivables and cash at bank. The amounts presented in the statement of financial position are net of provisions for impaired receivables, estimated by management, based on prior experience and their assessment of the current economic environment.

(ii) Liquidity risk

Liquidity risk is managed by regular reviews of cash flow, receivables, financial obligations, and monitoring of cash and bank balances.

(iii) Currency risk

Much of the organisation's financial obligations for programme implementation are denominated in currencies other than euro, GOAL's operating currency. Fluctuations in currency exchange rates can increase or decrease the cost of achieving programme objectives as committed to in grant agreements with donors. These currency risks are monitored on an ongoing basis.

32 LEGAL STATUS OF COMPANY

The Company is a company limited by guarantee and does not have a share capital. As permitted by Section 1180 of the Companies Act 2014, the Company is exempt from including the word "limited" in its title.

At 31 December 2022 the Company had 16 company members (2021: 13), who have each guaranteed the liabilities of the Company up to a maximum of €6.35. This guarantee continues for one year after membership ceases in respect of debts and liabilities contracted prior to cessation.

The Company is availing of the exemption permitted by Section 304 of the Companies Act 2014 to not present a Statement of Financial Activities for the Company. As disclosed in Note 4, the Company had net income for the year of €4,242k (2021: €314k net expenditure).

GOAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

33 RELATED PARTIES

The Company has availed of the exemption contained in FRS102, Section 33, "Related Party Disclosures" in respect of wholly owned subsidiary undertakings. Consequently, the financial statements do not contain disclosure of transactions with entities within the Group.

Transactions with Directors

As disclosed in Note 13, no director of the group or company receives remuneration for their services as directors.

GOAL incurs costs associated with the travel of Board Members to GOAL operations overseas to ensure oversight of activities in the various countries of operations, as well as provide an opportunity for the Directors to familiarise themselves with GOAL's activities around the world. During 2022, six of GOAL's Directors visited GOAL's overseas operations at a cost of €13k (2021:€5k) which was borne by the Group. Such costs related to pre-travel medical assessments and costs, visiting country visas, economy flights, and accommodation.

34 POST BALANCE SHEET EVENTS

There were no other subsequent events since the financial year end.

35 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Directors on 22nd June 2023.

Matt Knight, Acting Country Director, GOAL Ukraine, surveying shelled site in Kharkiv



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Life in Kutum,
North Darfur, Sudan

The background of the page is a light green watercolor wash with various shades and textures. A faint, stylized globe graphic is visible, composed of curved lines and a central shape. A dark green horizontal bar with a brushstroke-like edge is positioned across the middle of the page, containing contact information.

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