

Annual Report **2023**



Danish Refugee Council (DRC)

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Annual Council Meeting:

Ordinary Annual Council Meeting 29 May 2024

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These organisations were members of the Danish Refugee Council in 2023:

ADRA | Amnesty International | CARE Denmark | Confederation of Danish Employers |
The Danish Chamber of Commerce | Danish People's Aid | Danish Authors' Society | Council of Danish Artists |
Danish Youth Council | The Danish Union of Teachers | The Danish Musicians' Union |
The Jewish Community in Denmark | FH, Danish Trade Union Confederation |
FOA | Danish United Nations Association | HK Denmark | Women's Council in Denmark |
ActionAid Denmark | Oxfam IBIS | Save the Children, Denmark |
St. George's Guilds in Denmark | The Intercultural Christian Centre Denmark

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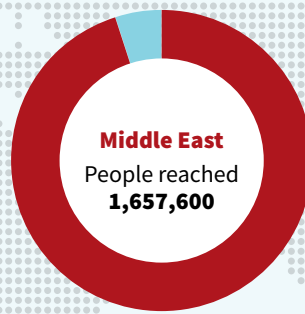
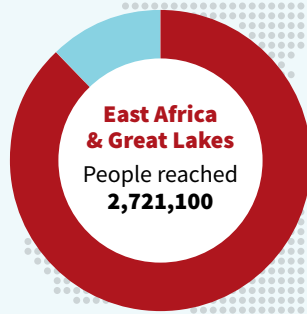
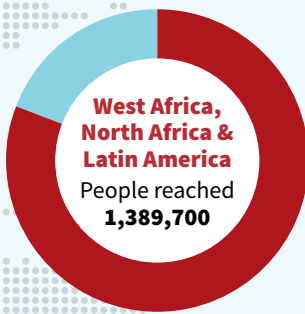
Financial Highlights

DKK in millions	2023	2022	2021	2020	2019
Income-generating activities					
Public and private funds collected (restricted)	3,455	3,177	2,938	2,990	2,895
Private funds collected (unrestricted)	83	97	86	74	79
Income from own activities	33	28	99	157	211
Total income from income-generating activities	3,572	3,302	3,123	3,221	3,185
Expenses related to income-generating activities	3,338	3,085	2,841	2,868	2,789
Expenses related to own activities	29	23	106	190	223
Net financial income/expenses	8	4	-20	-9	-12
Result from income-generating activities	197	189	196	173	185
Administrative expenses*	186	175	163	168	205
Result/loss before special-purpose activities	11	14	33	5	-20
Special-purpose activities	10	7	8	9	9
Profit/loss for the year	1	7	25	-5	-29
Balance Sheet					
Non-current assets	3	3	1	1	1
Current assets	1,809	1,846	1,317	1,190	1,046
Total assets	1,812	1,849	1,318	1,191	1,047
Equity-distributable funds	362	392	385	360	364
Equity-restricted funds	31	0	0	0	1
Total equity	393	392	385	360	365
Provisions	34	61	69	70	66
Other liabilities	1,385	1,396	864	761	616
Total equity and liabilities	1,812	1,849	1,318	1,191	1,047
Financial Ratios					
Profit margin on collection funds and income-generating activities	5.5	5.7	6.3	5.4	5.8
Administrative expense ratio*	5.2	5.3	5.2	5.2	6.4
Special-purpose activities ratio	0.3	0.2	0.2	0.3	0.3
Consolidation ratio	0.0	0.2	0.8	-0.1	-0.9
Safety margin	11.0	11.9	12.4	11.2	11.4
Equity ratio	21.7	21.2	29.2	30.2	34.9
Share of restricted funding	96.7	96.2	94.1	92.8	90.9

***Administrative expenses.** The Danish Refugee Council calculates administrative expenses as total HQ expenses plus the year's capacity-building investments and strategic initiatives.

Global Results

People Reached



Breakthrough 1

DRC supported people affected by conflict and displacement to seek safety and claim basic rights



Breakthrough 2

DRC supported people affected by conflict and displacement to pursue self-reliance

Foreword

As we reflect on the events of the past year, it becomes clear that humanitarian actions are increasingly vital in addressing the challenges faced by refugees, displaced persons and vulnerable communities in a world marked by crises both visible and forgotten. The year 2023 has highlighted the resilience of many, yet it has also underscored the ongoing struggles to secure humanitarian access to those who remain hard-to-reach and marginalised.

Improving protection of the hard-to-reach is a Strategic Programme Initiative in DRC's Strategy 2025, and in 2023, we remained committed to reaching hard-to-reach populations, particularly those isolated by geography or societal factors. From regions impacted by geographic remoteness to those ravaged by conflict and displacement, our dedicated colleagues have confronted challenging conditions to deliver aid where it is needed most. Whether navigating muddy roads on motorcycles in Cameroon or steering dinghies through the floodwaters of South Sudan, our colleagues have delivered principled humanitarian assistance and reached some of the world's most vulnerable communities.

However, forming a backdrop to our efforts is a stark reality: despite an increase in overall humanitarian aid, there persists a gap between assistance provided and

the escalating needs of affected communities. Many crises continue to receive inadequate attention and funding, leaving millions without essential support or protection. Some of the world's largest displacement crises, such as those in the Sahel, Sudan, or Syria – just to name a few – are overlooked, with ongoing conflicts and recurring displacement going largely unnoticed by the international community. As attention wanes and resources dwindle, the imperative to advocate for those left behind becomes ever more urgent.

Addressing these challenges requires more than just reactive measures; it requires concerted efforts by the international community to tackle the root causes of conflict, instability, and climate change. Whether in Yemen, the Central African Republic, Afghanistan, Colombia or other protracted conflicts, sustainable solutions necessitate collective action and political engagement. Sustained support and attention are essential to addressing the root causes of war, violence, and displacement, and to creating long-term and durable solutions.

In the following pages, you will find an overview of all our humanitarian activities and interventions in 2023, as well as our strategic outlook for the coming years, which reiterates our commitment to ensuring a dignified life for the world's refugees and displaced persons.



Agi Csonka
DRC Chair

Charlotte Slente
Secretary General

DRC's Strategy 2025

In 2021, DRC launched its Strategy 2025, aimed at intensifying its fight against systemic inequality and structural discrimination towards conflict- and displacement-affected persons. At the heart of the strategy is a redoubled focus on two strategic break-

throughs that guide all of DRC's work. These breakthroughs are overall strategic goals and represent the changes which DRC desires to see for conflict- and displacement-affected persons all over the world.

Strategic Breakthroughs

Increased protection Equal to others

People affected by conflict and displacement must be able to **seek safety and claim basic rights**

DRC's Goal:

By 2025, DRC will have supported (directly or indirectly) 15 million people affected by conflict and displacement to seek safety and claim basic rights

Enhanced inclusion On par with others

People affected by conflict and displacement must be able to **pursue self-reliance**

DRC's Goal:

By 2025, DRC will have supported (directly or indirectly) 13 million people affected by conflict and displacement to pursue self-reliance

A number of strategic components support these breakthroughs, guiding the direction and efforts of DRC either as Strategic Programme Initiatives directly supporting DRC's country operations, as Strategic Priorities to be leveraged as DRC delivers on its main goals of increased protection and enhanced inclusion, or as Organisational Principles that guide how we work.

Strategic Components

Strategic Programme Initiatives

- Expanding access to legal aid
- Improving protection of the hard-to-reach
- Reinforcing climate and conflict resilience
- Supporting better market access for all

Strategic Priorities

- Impactful advocacy based on more evidence
- Stronger partnerships & alliances
- Better value for money and more sustainable financing

Organisational principles

Be Accountable | Include | Go Local | Go Green | Go Digital

Implementation of Strategy 2025

In 2023, DRC country offices, regional offices and headquarters departments updated their strategic plans to reflect contextual changes and revised contributions towards reaching the two breakthroughs of Strategy 2025. December 2023 marked a mid-point for Strategy 2025, which has encouraged DRC to reflect on the implementation and impact of the strategy so far, and to utilise those reflections to inform the rest of the strategic period.

Global leads for the 12 strategic components have helped steer DRC's Strategy 2025 by developing the global frameworks necessary to implement the strategy, and to boost global, regional and country-level capacity. In 2023, each strategic component involved an array of global activities such as developing guidance and tools, holding trainings and workshops, and providing pilot project support to assist in-country implementation. Many country operations have developed model projects for strategic programming that encompass at least

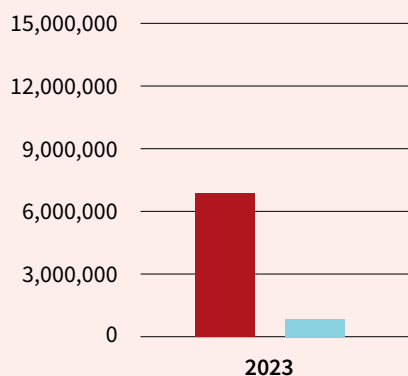
one of the 12 strategic components, with many encompassing several strategic components.

Where we are

DRC has committed to documenting the number of people reached through Strategy 2025. In 2023, 7,666,600 people were reached by DRC and its partners. The support provided ranged from acute emergency assistance addressing immediate needs and creating and supporting safer environments to interventions supporting livelihoods, stronger communities, and enhanced resilience to climate and conflict, with all initiatives designed to reinforce DRC's strategic breakthroughs.

The 2023 figures are lower compared to 2022 where DRC reached 19,176,300 people as we have refined how we capture indirect reach (constituted 57% of total reach in 2022 vs. 11% in 2023) and excluded people reached eg. through mass and digital media campaigns (1,367,600 people reached).

People reached under each breakthrough



The support provided under

Breakthrough 1 Increased Protection reached 6,854,500 people in 2023.

Breakthrough 2 Enhanced Inclusion reached 812,100 people in 2023.

- From 2023 onwards, a refined approach to people reached figures is applied which excludes previously incorporated indirect reach through mass and digital media dissemination, protection information management, or where indirect reach does not demonstrably contribute to other programme components. This reduces total figures compared to previous years.
- Conflict and displacement dynamics as well as availability of funding shape where and how DRC works, and lead to significant fluctuations in reach between years.
- Conflict dynamics causes new barriers to operations and thus also the urgent needs for assistance from people of concern. For instance, large operations in Yemen, Iraq, and Myanmar were in 2023 challenged by operational barriers as well as shifts in the needs of people. This has influenced the reach under Breakthrough 2 significantly (from 5,052,800 in 2022 to 812,100 in 2023).
- The data is collected at country level and reported figures rounded to the nearest 100.

Examples of DRC's work with its strategic components

Go Local

In 2023, DRC published a global vision for localisation at DRC. The vision recognises the necessity of localisation to pursue DRC's goal of a dignified life for all displaced people.

Vision 2030

By 2030, DRC's main modality of implementation is one where DRC systematically supports, facilitates and strengthens local actors and systems in their leading role in crisis response, and in the advancement of durable solutions for people affected by conflict and displacement. DRC is able to implement directly when relevant analysis shows that it is necessary and adds value in a given context and situation.

For DRC, "local actors and systems" refers to the public and private sectors and includes local and national civil society actors including community-based organisations, local and national authorities, and private sector actors.

Core Response

DRC will pursue this vision by adhering to the following core response principles:

- 1 Implementation in partnership with, and in support of, local actors and systems is the main modality unless there is justification for direct implementation.**
Decisions on the balance and combination of our implementing modalities – direct, in partnership with, and in support of local actors and systems – are made based on relevant analysis of the value that the different modalities, or blends thereof, add in a given context. Implementation in partnership with, and in support of, local actors and systems takes precedence over direct implementation unless there are objective and documented reasons against such an approach.
- 2 DRC implements directly when it is appropriate and adds value.**
The appropriateness of implementing directly is decided based on the aforementioned analysis. Direct implementation is designed to minimise risks of undermining local actors and systems, to ensure that it facilitates rather than impedes shifts towards durable solutions and resilience-building. It is considered time-bound and is accompanied by considerations on how to move towards future implementation in partnership with, and in support of, local actors and systems.



Go Green

In 2023, DRC published a catalogue of selected green initiatives from across the organisation. In several DRC operations, the global climate crisis presents severe challenges for the populations DRC seeks to assist. DRC has committed to taking climate action across our response framework and organisation.

Three pillars guide DRC's approach to addressing climate and environmental issues in conjunction with forced displacement. Climate change increasingly impacts critical areas such as food, water and economic security, intertwining with conflict dynamics and amplifying other drivers of conflict and fragility.

Adaptation in Programmatic Response – Strengthening Resilience

DRC is increasing its integration of climate change adaptation into our programmatic response across sectors and through adaptation-focused initiatives, such as resilience programming, disaster risk reduction and anticipatory action.

Mitigating DRC's Environmental and Climate Footprint – Reducing our negative climate and environmental impact

DRC has high ambitions regarding carbon accounting and reducing greenhouse gas emissions produced by the organisation. The 2021 Climate and Environmental Performance Report sets the baseline and starts the process towards reducing the carbon footprint around all of DRC's work.




Advocacy for Displaced Persons in the Context of Climate Change

DRC aims to act as a voice for displaced people, with a focus on supporting and encouraging duty bearers to protect displaced people's rights.

Example of a pilot project from the Green catalogue:

Creating Green employment: Textile recycling

This project seeks to enhance the economic and environmental well-being of climate- and conflict-displaced people by generating income through recycling and reusing waste from the garment industry in Thakurgaon and Gopalganj, two climate-vulnerable districts in Bangladesh.

-  Transforming Textile Production:
Women's training in circular bedding manufacturing from garment waste
-  Income generation for vulnerable households through garment recycling
-  Strengthening of local partners' capacity

DRC's Humanitarian Activities

Annual theme: Hard-to-reach populations



DRC is a leader in accessing and supporting hard-to-reach populations

In 2023, the humanitarian community faced a myriad of challenges to its ability to provide principled humanitarian assistance; challenges which called upon us to innovate our programs, adapt our operations, and navigate complex humanitarian dilemmas. Many of these challenges are familiar - witnessed over decades of humanitarian action - however they have changed in their complexity, scope and depth, requiring more nuanced adaptations in response.

Additionally, the humanitarian community is becoming increasingly aware of the internal institutional barriers that drive exclusion and turn the international community's attention away from some of the world's most vulnerable and underserved people. Crises such as those found in DR Congo, Central African Republic,

and Cameroon, among others, are forgotten despite the obvious and urgent needs. These internal and external challenges continue to put pressure on our collective commitment to humanitarian principles, regardless of whether these contexts, or communities, are 'forgotten' or not.

DRC's Strategy 2025 outlines the commitment to increasing protection of the hard-to-reach. Whether demographically or geographically hard-to-reach, these populations face internal and external drivers of exclusion that limit their ability to access humanitarian assistance. Hard-to-reach populations are often the most vulnerable and may very well be the most in need. However, due to their circumstances, their needs often go unmet. DRC's commitment to increasing protection of the hard-to-reach is a call to fully pursue DRC's mandate as a humanitarian agency, and to fulfill the organisation's role as a leader in doing so.

From aid workers on the frontlines to organisational leadership, pursuing these aims requires reflection, innovation and leadership. Reflection to understand our strengths and weaknesses. Innovation to meet the challenging contexts we operate in with nuanced and appropriate responses. And leadership to take difficult decisions that adhere to our principles. As a protection-mandated organisation guided by humanitarian principles, DRC is no stranger to this formula, and will continue to apply it.

DRC will develop responses to these complex challenges faced by hard-to-reach populations with equally strategic and holistic approaches. Programs that generate acceptance through their ability to meet tailored needs. Support service teams working with locally based suppliers for local solutions. Evidence-based advocacy which elevates the voices of hard-to-reach communities. Coordination at national and international levels to ensure DRC leads a coordinated response. Safe practices to ensure that DRC's staff and assets are secure during our field operations. The development of principled engagement and access responses that are contextually relevant. All are practices that we know and are familiar with, and we use this knowledge to apply them in increasingly complex environments, for increasingly hard-to-reach populations.

Many opportunities exist to expand DRC's reach in 2024. The localisation agenda, improving our coordi-

nation with diaspora communities, the revitalisation of DRC's emergency response capacities, DRC's green agenda, the data-evidenced work of Foresight and the ongoing work within durable solutions and root causes – these are all new opportunities to increase protection of the hard-to-reach.

During 2024, the world is likely to witness more conflicts with increased complexity, continued protracted crises, deepened barriers to access, rising climate-induced displacement, and other similar situations. In pursuit of our global ambitions and in response to these upcoming challenges, DRC will have to identify and harness the opportunities that present themselves to fulfill our mandate – to deliver principled assistance to the most vulnerable – regardless of how difficult they may be to reach, or how forgotten they may be.



Hard-to-reach populations are those who face barriers to accessing humanitarian assistance, and in being accessed by humanitarian services. The factors that drive their exclusion may be intentional or unintentional and may be the result of external factors or the humanitarian sector itself. These populations are grouped broadly into two, often overlapping, groups:

Demographically hard-to-reach

– Politically/socially/legally excluded due to marginalisation, stigmatisation, bureaucratic rules, etc.

Geographically hard-to-reach

– Excluded due to geographical isolation, restrictions from authorities, etc.

ASIA & EUROPE

In 2023, DRC supported 1,891,650 displaced people in the Asia and Europe Region. In Asia, the humanitarian and protection situations worsened, with Afghanistan facing earthquakes and forced repatriations, Bangladesh dealing with prolonged displacement along with an escalation of violence in refugee camps, and Myanmar experiencing a deteriorating political climate leading to a renewal of active conflict and further displacement. In Europe, DRC assisted at arrival hotspots, along migration routes, and in destination countries across the continent. Much of the focus was on Ukraine, working to provide targeted, timely, relevant, and efficient emergency aid and support to displacement- and conflict-affected communities.

ASIA & EUROPE operates in Afghanistan, Bangladesh, Myanmar (Asia), Bosnia & Herzegovina, Georgia, Greece, Italy, Kosovo, Moldova, Romania, Serbia, and Ukraine (Europe). DRC also engages with Europe through Mixed Migration work, where we are active in a range of related activities. In particular, DRC has had a long-term focus on strengthening the evidence of refugee and migrant pushbacks at EU borders through initiatives like Protecting Rights at Borders (PRAB).

ASIA

Bangladesh

Rohingya Refugees Struggle for Survival in Bangladesh – A forgotten population

In the sprawling camps of Cox's Bazar, Bangladesh, a humanitarian crisis of immense proportions has been quietly unfolding, largely forgotten by the world. The Rohingya people, an ethnic minority from Myanmar, have been subjected to violence, persecution, and displacement for decades. Yet, their plight remains largely ignored or relegated to the back pages of newspapers. As the world moves on, the Rohingya continue to suffer, trapped in a cycle of despair and uncertainty.

Since August 2017, when the conflict in Myanmar forced hundreds of thousands of Rohingya to flee their homes, Cox's Bazar has been home to the largest refugee camps in the world. The camps, hastily constructed to accommodate the influx of refugees, now host over a million Rohingya, living in overcrowded and precarious conditions. Moreover, the Rohingya refugees face constant threats to their safety and well-being. Human trafficking, gender-based violence, and drug abuse are rampant in the camps, with women and children particularly vulnerable to exploitation and abuse.



The safety and security situation in the camps has steadily deteriorated, leaving refugees at an increasing risk of exploitation and harassment. The past months have seen an escalation of violence within the camps as a number of armed groups have established footholds inside. Violence including extortion, abduction and murder all increased in the last year. Refugees now live in constant fear, and women are particularly vulnerable, often feeling unsafe even when walking to the restroom after dark.

Rohingyas are not recognised as refugees in Bangladesh and are therefore not guaranteed access to international protection. Thus, the restrictions placed on their movement, education and employment further exacerbate their marginalisation and dependence on aid.

Despite the scale of the crisis, international attention and support have been woefully inadequate. The world's outrage was fleeting, and as media attention waned, so did the urgency of the response. Meanwhile, the Rohingya languish in limbo, denied their most basic rights and trapped in a state of perpetual uncertainty.

Indeed, the Rohingya crisis is far from over. Despite the passage of time, the root causes of their displacement remain unaddressed, and their prospects for a safe and dignified return to Myanmar are increasingly uncertain.

In the face of immense challenges and daunting obstacles, the Rohingya have shown remarkable resilience and strength. They deserve more than just our sympathy; they deserve our unwavering support and solidarity.

DRC Interventions in Bangladesh

DRC has been operating in Bangladesh since 2014 and has been providing emergency assistance to the Rohingya population arriving from neighbouring Myanmar since 2017.

DRC Bangladesh is expanding assistance to address needs among communities at risk from climate change in Thakurgaon, Gopalganj and Shatkhira districts, all located in Bangladesh's southern delta areas that are prone to recurring natural hazards, prevalent

during the monsoon season, such as rainstorms and cyclones that trigger floods and landslides.

In 2023, DRC was active in four DRC core sectors in Bangladesh: Protection, Economic Recovery, Camp Coordination & Camp Management and Shelter & Settlements.

DRC works with the Refugee Relief and Repatriation Commission (RRRC) of the Government of Bangladesh and the Inter-Sector Coordination Group (ISCG) to provide humanitarian assistance in Cox's Bazar. In 2023, DRC Bangladesh reached 283,000 people as direct and indirect beneficiaries.

DRC Intervention Areas:

Protection

As the response is addressing a protracted protection crisis, it requires a rights-based approach and evidence-based advocacy to ensure a dignified intervention. DRC's comprehensive protection programme has three core elements: General Protection (Case Management, Protection Monitoring, Community-Based Protection), Child Protection, and Gender-Based Violence. DRC implemented protection activities in six camps and two host community sites in 2023.

Economic Recovery

Despite the limitations faced by refugees in terms of livelihood opportunities, DRC provides project-based Economic Recovery support for people affected by protracted displacement and climate-at-risk populations. Activities are implemented mostly in host communities and within the fields of food security, improved livelihoods, and financial inclusion. This aims to build resilience through employment generation, increased income and skills development and entrepreneurship, and improved waste management.

Camp Coordination & Camp Management

DRC supports camp management in four camps through capacity building of government officials, as well as camp management and emergency preparedness activities, including facilitating household relocations from high-risk areas, conducting risk assessments, and sharing information with service providers.

Afghanistan

Afghanistan is experiencing a complex humanitarian and economic crisis. In 2023, 28.3 million people needed humanitarian assistance to survive. Increasingly frequent natural disasters such as earthquakes and climate-related shocks, an influx of forced returnees from Pakistan, and widespread poverty all compounded the challenges already faced by communities reeling from decades of conflict. In addition, Afghanistan has one of the highest levels of explosive ordnance (EO) contamination globally, with this toxic legacy of conflict continuing to claim innocent lives, maim the population and disrupt livelihoods.

Against this backdrop of widespread humanitarian crisis and deeply rooted ecological, economic, and structural challenges, DRC Afghanistan has scaled up its presence and response capacity. Despite the precarious situation throughout the country, DRC Afghanistan continued its operations in 2023 and ultimately reached more than 836,000 individuals as direct or indirect beneficiaries.

The mission's key focus in 2023 was better protection for hard-to-reach populations. Throughout the year, DRC worked to deliver much-needed assistance to forced returnees and those affected by the year's multiple earthquakes. By leveraging the complementarities of DRC's complex and diverse portfolio — including Protection, Multipurpose Cash Assistance, Economic Recovery, Shelter and Settlements, Camp Coordination and Camp Management, and Humanitarian Disarmament and Peacebuilding — DRC Afghanistan was able to promote favourable conditions for shock- and displacement-affected communities to seek safety, claim their basic rights and pursue self-reliance.

Asia Regional Response to the Rohingya crisis – Asia Durable Solution Platform

In 2023, DRC also engaged with the Asia Durable Solution Platform (ADSP) in order to find better ways to help people in Asia who have been forced to leave their homes.

ADSP published several research and briefing notes and conducted several meetings and workshops to advocate for the needs and rights of displaced people

and the communities that host them. ADSP used DRC's knowledge, programs and expertise to inform and influence policy and advocacy efforts at different levels.

EUROPE

Ukraine

DRC delivers and supports humanitarian aid initiatives across Ukraine. With a main office in Kyiv, DRC is present in 19 oblasts across the country.

DRC started activities in Ukraine in 1998, carrying out reintegration projects in Crimea. This developed into a larger-scale presence in the Donbas region in 2014, with a focus on protection and humanitarian mine action. DRC has further scaled up and adapted its operations in response to the February 2022 expansion of the conflict and is now one of the largest international non-governmental organisations operating in Ukraine, responding through multiple sectors to the urgent needs of individuals and communities across the country.

In 2023, DRC continued to implement a broad range of integrated and holistic programmes both directly and through national partners, delivering emergency aid and longer-term support, and reaching 287,000 direct and indirect beneficiaries. This also includes helping people to return, rebuild and recover their lives and livelihoods and improving access to durable solutions to displacement.

DRC delivers its programme activities within four of DRC's five core sectors - namely Protection, Economic Recovery, Humanitarian Disarmament & Peacebuilding, and Shelter & Settlements, as well as supporting improved access to safe Water, Sanitation & Hygiene services. DRC remains committed to continuing its support for conflict- and displacement-affected individuals and communities in Ukraine, where vulnerabilities are still deepening and access to basic services and rights are at risk.

Wider Europe

At the end of 2023, DRC was present in 10 European countries to assist displaced populations and the communities hosting them.

DRC programmes and activities in the Europe region cover multiple sectors, including Protection, Economic Recovery, Humanitarian Disarmament & Peacebuilding, Shelter & Settlements, and Camp Coordination & Camp Management. These interventions range from emergency responses and life-saving aid to engagement in the pursuit of durable solutions to displacement. DRC also delivers support and services responding to needs related to Water, Sanitation & Hygiene (WASH), Education, and Health.

In 2024, DRC is planning to cease operations in seven countries, including Poland, Serbia, Greece, Italy, Moldova, Romania, and Bosnia & Herzegovina.

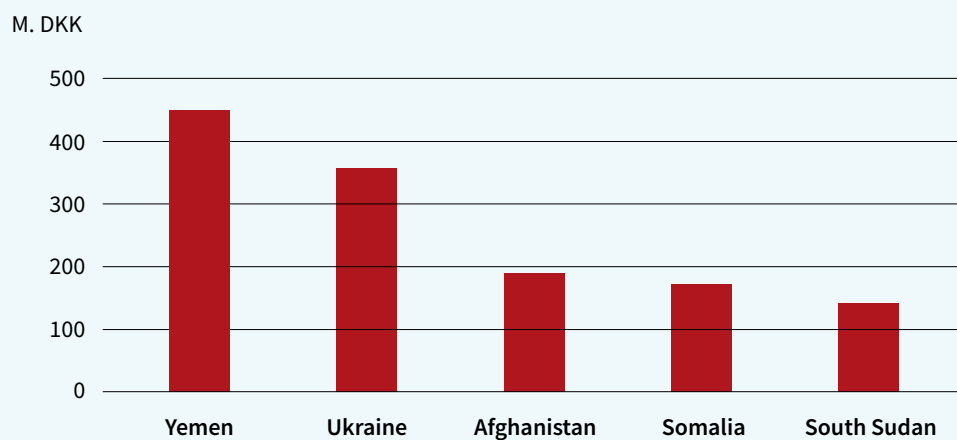
Mixed Migration

Through its own presence and in collaboration with local partners, networks, and initiatives, DRC is

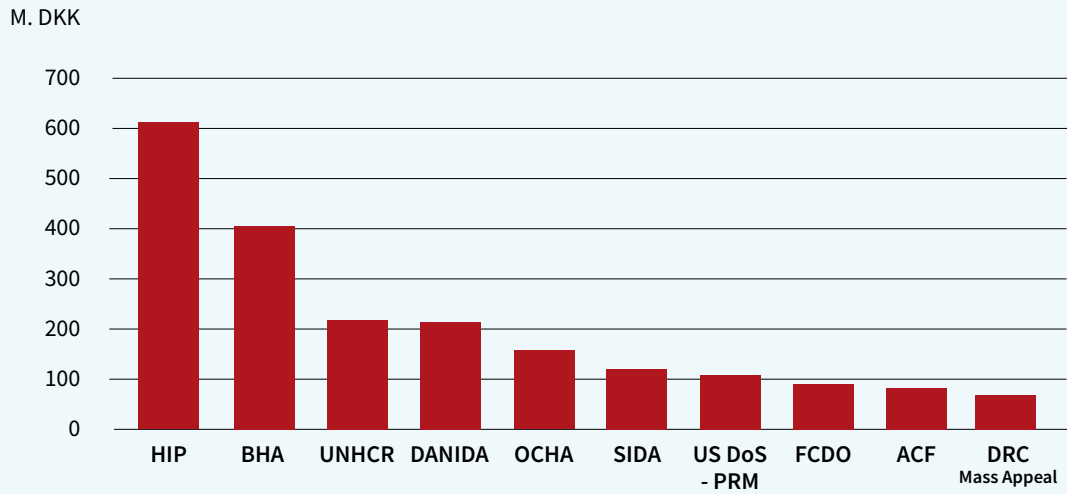
well-positioned to engage in a diverse range of efforts related to Mixed Migration – from actual humanitarian responses and provision of protection services to engagement in monitoring, documentation, research, and advocacy efforts.

The Protecting Rights at Borders (PRAB) initiative is formed by protection and legal aid organisations focusing on human rights compliance at the EU's external and internal borders. The PRAB partners have solid field presence in the countries of operation, enabling direct access to victims of pushbacks, as well as longstanding experience in strategic litigation. All PRAB reports, including 'Beaten, Punished and Pushed Back' (based on 2023 data and evidence), are available online.

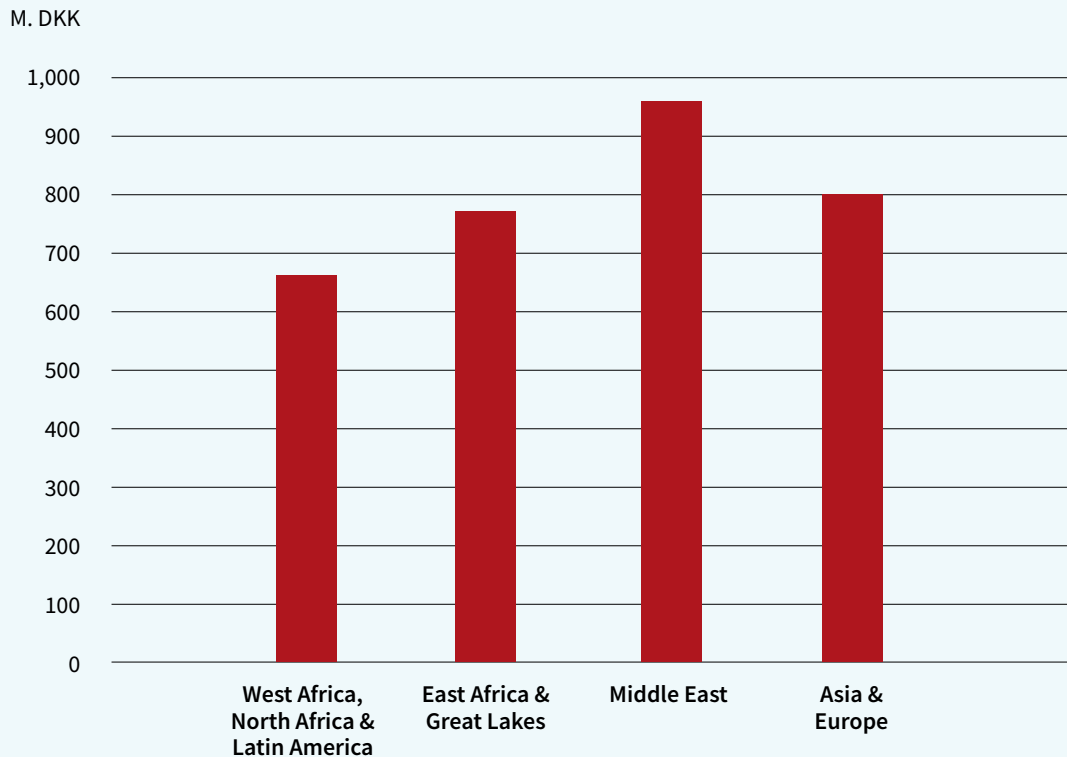
5 Largest Country Operations, 2023 (turnover)



Top 10 Individual Donors in 2023



Turnover by DRC Region in 2023





MIDDLE EAST

DRC's work in the Middle East region was bookended by devastating disasters and conflicts in 2023. In February 2023, there were twin earthquakes in southern Türkiye and northern Syria. While in October 2023, there was a massive escalation of conflict in the occupied Palestinian territory. Alongside such extreme events were the continued needs among displaced communities in Iraq, Yemen, Jordan, and Lebanon. In total, DRC supported 1,657,650 displaced people in the Middle East. DRC's Middle East region consists of Iraq, Jordan, Lebanon, Syria, Türkiye, and Yemen.

With the massive escalation in conflict in Gaza in October 2023, communities across the Middle East have found themselves threatened with escalating conflict on top of worsening economic conditions that have increased humanitarian needs and protection risks across the region, all at a time of decreasing donor funding.

With no previous operations in the occupied Palestinian territory, DRC's response to the crisis in Gaza has focused on assessing potential responses through humanitarian mine action programming and public/private advocacy in alliance with INGOs currently working in the Gaza Strip. This has included joining an international campaign for an immediate ceasefire in Gaza, working with INGOs in Denmark calling on the government to uphold accountability for violations of International Humanitarian Law, and outlining that the occupation of Palestine needs to be addressed as one of the core root causes of the conflict.

On February 6, 2023, devastating twin earthquakes struck in southern Türkiye, turning entire communities

there and in northern Syria to rubble. Across Türkiye, almost 9 million people were affected, including a huge number of Syrian refugees already living in displacement and with limited or no access to savings or resources to leave earthquake-affected communities. DRC also lost two valued team members in Türkiye who remain in our thoughts every day, and many of our colleagues also lost family members and friends. Despite this, DRC was able to work with our partner organisations to mobilise a response to support affected populations from both host and refugee communities, coordinating alongside the government of Türkiye's response.

This included psychosocial support activities to support communities in dealing with the trauma of the earthquake, non-food item assistance for those living in temporary accommodation sites, providing information and support to access replacements for lost documentation, and a voucher assistance scheme building on DRC's previous work in supporting markets to function again. This scheme worked with small businesses, with people receiving vouchers able to spend them in several local enterprises. Given the immense scale of destruction, hundreds of thousands of families, including Syrian refugees, remain in temporary accommodation and continue to rely on aid assistance.

In Aleppo city, the effects of the earthquake led to many families, including those already living in internal displacement, having to flee their homes. Many moved into collective shelters, for example school buildings, where DRC was able to provide essential assistance including blankets to help people keep warm, Child Friendly Spaces and unstructured psycho-

social support, and cash. DRC was also able to provide grants to small business owners to help them start operating and earning an income again. However, access to those who were displaced but not living in collective shelters was restricted. DRC, alongside other INGOs operating in Aleppo, strongly advocated to the United Nations and the authorities in Syria for the ability to respond to those who were displaced by the earthquake but living elsewhere.

The effects of the earthquake in Syria came on top of 12 years of crisis and a continuing economic decline that has caused an increase in humanitarian needs, and DRC continues to support affected populations through cash assistance, business grants, and essential repairs to damaged apartments. In late 2023, due to the challenges in implementing protection activities in an independent and high-quality manner, DRC took the strategic decision to suspend protection activities and refocused its protection strategy on increased advocacy for an improved space for independent and principled protection programming.

Forgotten crises

While much-needed attention has been paid to the effects of the earthquakes and the conflict in Gaza, affected communities in Iraq, Yemen, and countries hosting Syrian refugees continue to endure difficult, and in some cases, worsening conditions.

In Yemen, although active conflict continued to decrease and an uncertain peace largely prevailed, the lack of a political solution to the crisis means communities across Yemen remain in significant need of aid support. DRC has continued to be a partner of the World Food Programme in Yemen, contributing to providing monthly food assistance to over 9 million Yemenis. However, cuts to WFP funding in autumn 2023, alongside access constraints imposed by de-facto authorities, have led to the suspension of this programme, posing a significant risk of families falling into hunger. In a country that relies heavily on imports for essential food, price increases and a lack of income-generating activities mean purchasing food is a daily struggle for many.

Millions of Yemenis remain living in displacement, however the decrease in conflict alongside economic decline has seen many displaced Yemenis pressured to return home, including due to evictions from landlords and social tensions with host communities. DRC worked with the Norwegian Refugee Council to understand the experience of those attempting a return and concluded that these returns were largely involuntary and almost always unsuccessful, with most people returning to live in displacement. This is an example of one of the major challenges facing Yemen's population in recovering from the conflict.

DRC's programmatic vision involves addressing critical protection and humanitarian needs now, while also supporting the recovery of Yemen for the long term. This includes addressing the reality of climate change, through – for example – continuing to work with local communities and Yemeni civil society to initiate flood protection schemes. These ensure that agricultural lands are not regularly damaged by flooding, therefore preventing a loss of food production and income for farmers. We also work to introduce new sustainable energy sources including biogas, which has made livelihoods more accessible for many in Yemen's rural communities.

In Iraq, over 1 million people are still living in internal displacement, with many facing complex challenges to achieving a solution to their displacement. As a result of camp closures, many IDPs are now living in informal sites, including school buildings, and lack access to public services. They are increasingly at risk of eviction as the government seeks to restore these buildings to their intended uses. DRC continues to work alongside our Iraqi partners to address critical protection needs, including support for obtaining new or replacement documentation and addressing gender-based violence. In Diyala Governorate, we are working with young people to enhance social cohesion, but also to engage with local authorities to improve services for youth and other vulnerable populations. As Iraq is one of the most climate-stressed countries in the world, DRC is also committed to working with farmers to help them back to work, both now and in the future, through a new project that will support climate-smart agriculture.

Syrian refugees across the region continue to find themselves marginalised, with a lack of access to documentation in displacement, high risk of evictions, and a lack of access to the labour market. Political rhetoric across the region has become increasingly negative, with continued discussions about the return of refugees – despite UNHCR intentions surveys clearly revealing that Syrians do not want to return in the short-term. Within this environment, DRC has played an active role in the Regional Resilience and Refugee Plan (3RP) response, advocating for protection risks to be addressed as a core part of resilience-building programmes for refugees. Our protection interventions in the region remain of critical importance to refugees and host communities alike.

A regional approach to social protection

In 2023, DRC began implementing its new strategy for social protection across the Middle East. Several

of our programme initiatives, including direct cash assistance, in-kind assistance, access to services, and case management form part of the social protection systems in countries across the region.

Engagement with regional civil society actors focusing on social protection policy is critical to developing our interventions as part of an inclusive and do-no-harm approach. In September, DRC convened an NGO roundtable alongside the Arab Reform Initiative, bringing together international and national civil society from across the region to discuss both the opportunities and challenges of engaging with social protection systems, particularly in a region dominated by short-term humanitarian aid assistance. This work will continue in 2024, through the development of new programmes and research on inclusion of refugees in social protection systems and access to micro-insurance for small businesses.





EAST AFRICA & GREAT LAKES

The East Africa and Great Lakes (EAGL) region was, once again, one of the world's most affected by displacement in 2023. New and protracted conflicts, combined with the impact of climate change, have led to a noticeable increase in the number of people forced into displacement, both within their own countries and across borders.

The EAGL region is comprised of Burundi, DR Congo, Djibouti, Ethiopia, Kenya, Somalia, South Sudan, Sudan, Tanzania, and Uganda. At the end of 2023, EAGL was home to 5.8 million refugees and 23.8 million IDPs, representing almost 27% of the global population of forcibly displaced people. This means that close to 6.4% of the population of the region has been forced to flee their homes.

The humanitarian needs in the EAGL region reflect the high number of people affected by displacement. Yet, meeting those needs has become increasingly challenging for humanitarian agencies, either due to access challenges or because the protracted crises have been forgotten by the international community – in some instances, both.

In Somalia, communities in hard-to-reach areas are impacted by both armed conflicts and climate shocks. In 2023, they notably faced both the most severe drought in decades and the worst flooding in a century. More often than not, affected communities are located in rural areas characterised by heightened insecurity, lack of healthcare, disruption of food supply chains and livelihoods, limited access to clean water and the absence of humanitarian assistance.

In conflict hotspots in Sudan, people's movements are frequently restricted by insecurity, and many are forced to make dangerous trade-offs between

immediate safety and meeting their basic survival needs. Conversely, insecurity – including the looting of humanitarian assets – was a key barrier to accessing people of concern in 2023, particularly in Khartoum, Omdurman and Kordofan.

A similar situation was observed in eastern DR Congo, where the latest episode in a resurgence of fighting between the Congolese army and non-state armed groups continued to impede access to populations in need of humanitarian assistance.

The conflict in Sudan and the large number of displacements it triggered also had regional consequences, including in countries facing forgotten crises and hosting large displaced populations. Between 15 April 2023 and 11 February 2024, over 442,000 South Sudanese who were refugees in Sudan were left with no choice but to return to their country of origin, despite conditions not being conducive to durable solutions. This exacerbated the already-high humanitarian needs in the country and contributed to increased tensions, particularly with recently internally displaced populations who may not have had equal levels of access to services.

Not all countries in the EAGL region, however, face active conflict. The countries without active conflict tend to host large refugee populations from neighbouring countries, with relatively limited support from the international community. This is the case for Uganda which, despite being the third-largest host of refugees globally, is also one of the most underfunded humanitarian responses.

The cost of inaction in the face of ever-growing needs cannot be overstated, and DRC's teams have spared no effort to find innovative and principled ways to deliver assistance in hard-to-reach areas in 2023, relying on their strong community acceptance, extended field presence and mobile response teams.

Mobile response teams – a key component of DRC's hard-to-reach approach

In Somalia, DRC's Mobile Emergency Response Teams (MERT) have demonstrated the ability to deliver a principled response in challenging locations by opening humanitarian access and negotiating with a broad range of stakeholders including drought committees, localised flood task forces, clan leaders and elders, and de facto authorities, paving the way for the arrival of a broader humanitarian response. During their rapid deployment, DRC MERT identified and assessed the needs of the most vulnerable populations through comprehensive assessments and provided tailored, multisectoral, lifesaving humanitarian assistance and expertise, including Camp Coordination and Camp Management (CCCM), WASH, Shelter, Non-Food Items (NFI) including Hygiene kits, Protection and Cash-based programming.

Promptly after the first arrivals of asylum-seekers and South Sudanese refugees who were forced to return from Sudan in April 2023, DRC South Sudan mobilised its MERT to conduct an assessment in Renk to better understand the needs of the new arrivals and inform DRC's humanitarian response, which led to several multisectoral deployments. DRC is also part of the EU-funded Emergency Rapid Response Mechanism (ERRM) in South Sudan, which focuses on hard-to-reach areas and areas with a low humanitarian presence, delivering protection, shelter, water and sanitation, health, nutrition, and education in emergencies.

Programme adaptation

In 2023, DRC Sudan adjusted its activities to respond to the emergency needs of the rapidly growing IDP population. Directly delivering services and working through local partners and community-based networks, DRC continued to operate in Gedaref and hard-to-reach areas of Central Darfur, South Darfur, South Kordofan and Khartoum, providing emergency relief, protection, humanitarian mine action, WASH, food security and livelihoods support. New offices were opened in Port Sudan, White Nile and Al Jezirah, all areas that now host hundreds of thousands of IDPs from Khartoum.

Community acceptance and partnerships

In areas inaccessible to most humanitarian agencies, DRC partnered with grassroots organisations that have stayed to serve their communities. These partnerships will grow in 2024 to enhance the effectiveness and sustainability of these locally led humanitarian efforts. To reach more people of concern in remote and under-served areas, DRC also paved the way for implementation of the O-Lab App, which will enable delivery of offline protection and MEAL training to over 1,000 frontline humanitarian workers in hard-to-reach areas in 2024. The trainings rely on an interactive methodology, ensuring effective skill-building even in areas with limited connectivity.

Community acceptance is equally important for DRC's operations in the North Kivu and Ituri regions of DR Congo. Long-established relationships with local communities, authorities and humanitarian partners facilitate close engagement with populations affected by displacement, a comprehensive understanding of their needs, and adherence to our "do no harm" principles based on an in-depth understanding of conflict dynamics. This informed DRC's education in emergencies programming, a key approach towards meeting the intersecting, immediate and longer-term needs of children living in conflict-affected and hard-to-reach areas.



WEST AFRICA, NORTH AFRICA & LATIN AMERICA

In 2023, DRC responded to 3.8 million forcibly displaced people in 13 countries in West & North Africa and Latin America (WANALA) who have been affected by conflict, violence, tensions around natural resources, lack of socio-economic opportunities, and natural disasters. These crises lead to populations seeking protection in safer places domestically, in neighbouring countries, or in countries further afield which may offer better opportunities and protection. Half of WANALA countries are considered to be 'forgotten crises', and nine are regarded as having a high to very high risk of humanitarian crisis.

We are present in Venezuela, Mexico and Colombia (Latin America), in Tunisia, Algeria and Libya (North Africa), and in Burkina Faso, Niger, Mali, Nigeria, Chad, Cameroon and Central African Republic (West Africa). We also reach 5 other countries through the Mixed Migration Centre or its partners, using data gathered to adapt our services to the dynamics of each crisis.

DRC witnessed three trends in the WANALA region in 2023: a sharp increase of people in need, a reduction in access to those people, and an increased politicisation of crisis.

Difficulties accessing migrants in countries bordering migration destinations

(Mexico [USA] and North Africa [EU]).

Migration is a loaded political topic in both the US and EU. Governments are implementing a growing set of policies meant to strengthen borders and collaborate with neighbouring states to reduce the flow of migrants.

Mexico and North Africa share numerous similarities in this context. They represent crucial gateways to the US and EU, respectively, but there is a reluctance to brand the conditions in these countries as a humanitarian crisis. As such, funding streams are largely channelled through governmental agencies and border security, rather than humanitarian actors. Designation as a humanitarian crisis would have important consequences for funding streams that would then be made available to civil society and humanitarian actors.

For example, when Libya stopped being classified as a humanitarian crisis, DRC saw its funding opportunities and access permissions from local authorities cut dramatically. DRC considers these contexts to be non-traditional humanitarian settings: places in which the needs of the people are clearly of humanitarian interest, but access to life-saving assistance and rights is affected by political considerations. These political considerations, particularly those of the US and EU,



directly affect the possibility of civil society actors responding to the crises or holding governments accountable for rights violations. The unequal funding, absence of formal coordination mechanisms, and limited recognition of the humanitarian crisis hinder the ability of DRC or others to mount an effective response.

The humanitarian consequences, however, are severe, involving serious protection risks and unmet needs. Limited access to migrants by civil society actors is especially concerning when we consider that in one year alone, mixed migration surged in West and North Africa, with significant increases on the Central Mediterranean (50%) and Atlantic routes (157%). A new route from Africa to the Americas via Nicaragua has also emerged, with some 58,462 Africans entering the US irregularly on this route.

Despite these challenges, DRC focuses on building evidence, promoting coordination, and advocating for more neutral funding decisions to address the humanitarian crisis in Mexico, Central America and North Africa. DRC's engagement in Central America and North Africa is increasingly important, as the rights of migrants are being challenged as never before. We work with local partners and the MMC to fully understand the migratory dynamics and protection concerns, ensuring that adequate responses are provided to populations in at-risk and emergency situations.

Conflict is expanding in the Sahel region, with increased difficulties reaching people in need

In the central Sahel, 10.8 million people urgently need aid, and over 70% of displacements are linked to armed conflict. The region faces a shrinking humanitarian space due to conflict, bureaucratic hurdles, and movement restrictions. The military coups and governments ruling Mali, Burkina Faso and Niger have overseen a further militarisation of the response, and concurrent reduction of humanitarian space.

The suspension of development funds from the EU to these countries based on the extra-constitutional nature of their governments has affected access and deepened the authorities' mistrust of humanitarian actors. The military rulers in all three countries now



limit humanitarian actors' access to the populations, in addition to the access limitations posed by insecurity. Peacekeeping forces have also left the Sahelian countries, leading to an increase in security incidents and civilian victims of violence.

In Burkina Faso alone, 39 localities are under siege (up from 5 in 2022) and at serious risk of famine, with access only possible by air. This situation is not unique. Government-controlled pockets surrounded by vast areas where non-state armed groups exercise control exist in Mali, Niger, Cameroon, and Nigeria as well. Sahel countries are so far reluctant to take measures to integrate forcibly displaced populations, despite the pressure this policy puts on local resources.

In this difficult and complex operational context, DRC must adapt its activities to what works. This means maintaining remote contact with areas that have become inaccessible and monitoring for favourable access conditions so that teams can deploy as fast as possible in available windows. It means making changes to income-generating activities based on market fluctuations. And it means DRC increasingly



works to strengthen local systems with locally based community workers and community-based protection programs, seeking to foster local ownership and participation in addressing protection concerns. The FLASH emergency response model is based on the capacity of local organisations to better address humanitarian needs, and DRC is enabling them to respond in ways that are better adapted to the context. The reduction of humanitarian funds and access means that DRC must organise alternative emergency responses in a context of protracted crisis, so that we remain able to provide life-saving assistance and build capacities and livelihoods at the same time.

A forgotten region in a downward spiral

Sahel countries consistently rank among the world's poorest, suffering from a compounding set of socio-economic problems including lack of economic opportunities, food insecurity, high unemployment, and the world's youngest population, with the lowest mean number of years of schooling. The Lake Chad Basin crisis is one of the worst humanitarian disasters in the world due to the severe harms posed by insecurity, climate change and weak governance. Furthermore, temperatures in the Sahel are rising 1.5 times faster than the global average, directly damaging the livelihoods of millions and placing their future well-being in peril. In 2023, the number of people killed by acts of political violence doubled in Burkina Faso, with only Nigeria suffering more political killings. Across the central Sahel, conflict fatalities from political violence increased by 38%, and civilian deaths by over 18%.

Despite the ever-increasing humanitarian needs, funding for the humanitarian response in West Africa has fallen from 43% funded at the end of 2021, to 34.2% funded in December 2023. The expansion of insecurity in the region, now reaching coastal countries, shows the limits of a security-focused response without significant investments in access to services and opportunities. The regional protection monitoring project,

P21, shows that more than 40% of communities faced movement restrictions in the last six months of 2023. Obstacles to free movement were reported by half of households in conflict-affected areas. Of these, 35% of children have no access to primary school, increasing to 60% where movement restrictions are considered severe. While poverty and poor infrastructure remain the main reasons for lack of access to primary school (49%), insecurity and conflict are increasingly driving school drop-outs: one child of every three has been taken out of primary school as a result of the deteriorating security situation. One household in five has no access to health services (up from 8% in 2022), and three out of four have no proper access to drinking water (twice the rate of 2022). These regressions will affect generations to come, increasing the grievances and frustrations which fuel individuals to engage in the conflict.

DRC responds to this deteriorating situation with cross-cutting, conflict-sensitive and peacebuilding approaches. We see that emergency responses can only take place alongside actions to better include the groups most at risk, including youth, nomadic populations, the forcibly displaced, and host communities with limited access to resources and services. DRC and its partners engage in projects promoting resilience and self-reliance.

DRC also adapts its operational footprint in response to new displacement trends. As such, we started operations in Chad in 2023 to respond to the Sudanese crisis which has sent more than 500,000 people fleeing into Chad seeking protection. Chad now hosts 47% of all refugees in West-Central Africa (1.1 million people in 21 countries) and sits at the centre of the four major areas of regional displacement: the crises in CAR, Sudan, the Lake Chad Basin, and the Sahel. Despite these efforts and the obvious needs, the humanitarian response remains grossly underfunded.

DRC's Advocacy and Policy Engagement

Credible and impactful advocacy grounded in evidence

During 2023, and in line with DRC's Strategy 2025, DRC continued to engage policymakers and the general public with an aim to foster policy change to advance the rights of displacement-affected communities from local to global levels. DRC's advocacy is grounded in our operational presence and targeting those who are in a position of power and influence.

The strategic use of evidence is the essence of successful and impactful advocacy. DRC's advocacy efforts are based on what we learn from our protection monitoring and analysis initiatives and from research generated through our own and interagency initiatives.

In line with DRC's localisation ambition, we remain committed to elevating the voices of displacement-affected people and their civil society representatives to ensure their meaningful representation in global policy fora and processes. As an integral part and underlying principle of DRC's global advocacy strategy, we strive towards further deepening relationships with refugee-led networks and organisations, diaspora, and local actors in a more systematic manner.

2023 – A year of multiple humanitarian crises, conflicts, and climate shocks

In 2023, DRC shed light on many crises globally, including the conflicts in Sudan, Gaza, the Sahel, Ukraine, Afghanistan, and Myanmar. Some were high on the international agenda like Ukraine and Gaza. Others such as DR Congo, Ethiopia, Uganda, Yemen, the Rohingya refugee crisis, and many others had largely fallen off the radar of public attention despite immense humanitarian needs, large-scale displacement, and disregard for International Humanitarian Law.

The relationship between conflict, displacement, and climate change is taking up a more prominent role in DRC's external engagement, as we increase our efforts to explore how these factors intertwine and shape the trajectory of many crisis contexts. Our aim is to support the rights of displaced persons affect-

ed by climate change and address climate-related protection needs. We strive to be vocal advocates and collaborators with global climate experts, alongside actively engaging with the wider humanitarian system and development actors. We have also highlighted the need for more and better anticipatory action, including tools which can enhance preparedness efforts as well as crisis responses.

With the April 2023 eruption of armed conflict in Sudan between the Sudanese Armed Forces (SAF) and the Rapid Support Forces (RSF) and consequent widespread internal displacement and cross-border movements into neighbouring countries such as Chad, Central African Republic, Egypt, Ethiopia, and South Sudan, advocacy formed part of DRC's response to the unfolding crisis in the region. DRC advocated through public and private channels independently and in support of joint efforts demanding adherence to International Humanitarian Law, the protection of civilians, the removal of bureaucratic obstacles to facilitate unimpeded access for the delivery of humanitarian assistance, and the recognition of the role of local frontline responders, as well as critical funding to scale up emergency responses in neighbouring countries. In the latter part of the year, DRC's advocacy efforts were increasingly focused on ensuring that the humanitarian crises in Sudan and neighbouring countries remained on the agenda.

While DRC is not present in the occupied Palestinian territory (oPt), the magnitude and scale of the humanitarian crisis unfolding in Gaza prompted DRC to undertake public advocacy on the issues of upholding respect for International Humanitarian Law, the protection of civilians, and calling for humanitarian access and an immediate ceasefire.

Two large-scale earthquakes hit near the Türkiye-Syria border in February 2023, striking in communities where millions had already been displaced by the decade-long crisis in Syria. This deadly earthquake destroyed several towns and killed more than 50,000 people in Türkiye and more than 6,000 in Syria, and left millions homeless. While global attention quickly

moved on from the devastating earthquake, thousands of families remain without a home and unable to resume their daily lives. With the earthquake hitting in areas where Syrian refugees were living in displacement, DRC's advocacy focused on ensuring their protection and equitable access to services and aid assistance; in Syria itself DRC sought to advocate for improved access, especially to ensure assistance reached those who chose not to move to collective shelters.

In September 2023, a violent storm with torrential rains unleashed a catastrophic flash flood that wreaked havoc in several cities across northeastern Libya. In the coastal city of Derna, two dams collapsed resulting in widespread destruction and the loss of thousands of lives. With a strong presence in both the east and west of Libya, and with a large and long-standing presence in Benghazi, including projects in Derna, DRC was able to bear witness to the destruction and needs and to advocate on behalf of the vulnerable communities and individuals affected by the disaster.

Global Refugee Forum 2023: Mobilising for solutions and the upholding of rights

A substantial amount of DRC's global advocacy engagement in 2023 pivoted around the Global Refugee Forum (GRF) convened every four years, which took place in Geneva from 13-15 December. The forum was attended by more than 4,200 participants and shed light on progress and gaps relating to the implementation of the UNGA-endorsed 2018 Global Compact on Refugees (GCR) framework. The GCR addresses international challenges around improving access to solutions and protection for refugees globally through increased international cooperation. The forum resulted in more than 1,600 pledges in support of refugees and the communities hosting them, and an estimated US\$2.2 billion in new financial commitments.

DRC was present at the forum at the highest level, represented by our Secretary General, Charlotte Slente. At several events and roundtables, Charlotte Slente emphasised the need for more equitable responsibility-sharing for the world's refugees and displaced, upholding their human rights and maintaining their access to durable solutions in a challenging political environment.

At the forum, DRC brought forward several pledges in support of enhanced refugee self-reliance, through our engagement in the multi-stakeholder pledge on Economic Inclusion and Social Protection. The pledge commits to advance refugee self-reliance through supporting inclusive law and policy environments that enhance refugees' and displaced persons' economic inclusion, their access to livelihoods, as well as their inclusion into national social protection systems.

One of these pledges, our newly launched Refugee Investment Facility, is a key vehicle towards bringing new actors and new types of financing into the equa-

tion. The Refugee Investment Facility is a collaboration between Danish Refugee Council and iGravity aimed at channelling capital and technical assistance to private enterprises in refugee-hosting areas to support job creation, skills development, and access to products and services for refugees and their hosts.

In the lead-up to the forum, DRC, together with UNHCR and other members of the Compact for Young People in Humanitarian Action, facilitated a series of youth-led multi-stakeholder policy dialogues in several countries which were co-conveners of the 2023 GRF including Jordan, Colombia, and Uganda, supplemented by similar dialogues in Nigeria and Kenya. Recommendations and reflections from young people in these countries were debated in an interactive side-event which took place in the lead-up to the GRF, where several pledges were also announced to advance the meaningful participation of young people in the implementation of the GCR.

In continuation of existing efforts to promote legal aid in humanitarian settings, DRC also launched a pledge in support of the multi-stakeholder Legal Community Pledge, as well as pledges to better address root causes of displacement through our engagement in the multi-stakeholder pledge on peacebuilding and conflict prevention, among others.

Sustained engagement is paramount, not just by DRC, but by the multiple actors involved in the GRF ecosystem, to ensure an impactful and holistic implementation of the Global Compact on Refugees. Through our continued pledge engagement within core strategic areas, DRC is well placed to continue to shape, monitor and contribute to tangible and positive outcomes for refugees and host communities over the course of the next four years.



Supporting better protection of hard-to-reach populations through advocacy

An increasing number of conflict- and displacement-affected people are enduring circumstances that do not allow them to access basic protection and assistance in accordance with their rights. A variety of constraints limit their ability to do so. These include the exclusion from, or restricted access to, rights and services for marginalised groups. Geographic constraints are also a factor, such as when conflict and hostilities affect the delivery of basic services, when land is contaminated by mines, or bureaucratic impediments such as movement restrictions within or when entering a country render the delivery of humanitarian assistance and access to populations in need more challenging.

Advocating for safeguarding humanitarian access is crucial to be able to reach populations in need, and for them to be able to safely access basic services and rights. DRC continues to leverage the evidence it generates in countries where DRC is operational to advocate for principled engagement that leaves no-one behind and serves those most vulnerable. DRC's consistent advocacy engagement for humanitarian access to hard-to-reach populations, including in Afghanistan, Yemen, and the Sahel region, continued in 2023 across a variety of different channels.

Increasingly, DRC's advocacy supports hard-to-reach people on the move who are forced into invisibility due to the risk of interception, arbitrary detention and deportation, and who journey along distant and insecure routes and in areas with high levels of conflict and insecurity. Border controls and anti-smuggling operations influence migratory routes. They lead to increased vulnerabilities and protection risks as refugees and migrants are forced to journey through perilous desert and sea crossings, become subject to hostile refoulements, and have no way out of conflict-ridden transit

countries. Advocacy – supported by the comprehensive data collection by MMC - includes efforts to improve the protection environment in host and transit countries across regions, countering the criminalisation of mobility and expanding access to legal assistance.

Giving voice and attention to neglected crises

While the global displacement context and humanitarian needs grow more complex, the funding landscape has not increased at the required scale. With new and emerging crises gripping global attention, unresolved conflicts and protracted humanitarian crises fall off the agenda resulting in dwindling political attention and diplomatic engagement, as well as inadequate levels of funding for humanitarian responses.

Multiple crises to which DRC is responding are struggling for global attention, including the Rohingya refugee crisis in Bangladesh, the crisis in Yemen, the deteriorating protection crisis across Central America, the conflict in Burkina Faso, in Ethiopia and Uganda, the complex crisis in DR Congo, the continued humanitarian crisis in South Sudan – now worsened by the armed conflict and displacement from neighbouring Sudan – and the increasingly neglected crisis in Afghanistan.

Giving voice and attention to neglected crises is also a reason for field missions by the Secretary General. These missions, such as her visit to the border town of Renk in South Sudan in June 2023, generate media attention and highlight the complexities of achieving durable solutions in South Sudan, and the impact of the conflict in Sudan.

DRC continuously engages in joint closed-door humanitarian briefings and bilateral meetings with key donors, UN agencies and policy makers in regional and global policy spaces including in Brussels, Geneva and Washington. The purpose of these meetings is to

bring attention to neglected crisis situations and mobilise partners around the need to increase diplomatic engagement and pressure those with influence to resolve crises and increase funding. We use high-level events strategically to highlight neglected crises, such as the European Humanitarian Forum, Senior Officials Meetings, Disarmament Conventions and peacebuilding fora, and the Global Refugee Forum. At these events, DRC regularly contributes to panels and debates. DRC has used photo exhibitions to show the human side of crisis situations and capitalise on the attention around high-level events for media engagement.

In 2023, DRC and Mine Clearance Planning Agency (MCPA) engaged in a series of advocacy activities to

ensure technical and financial support is guaranteed for mine action in Afghanistan, a country increasingly neglected due to political sensitivities. DRC and MCPA co-published the study *Localization in Humanitarian Mine Action in Afghanistan*, as well as a private advocacy note and co-convened a private briefing with donors on the margins of the 21st Meeting of States Parties (MSP) of the APMB in Geneva, Switzerland. These endeavours reignited the interest of UNMAS to revitalise the Voluntary Trust Fund (VTF) for national mine action operators, as well as other donors' willingness to support the coordination of mine action in Afghanistan and acknowledge the importance of working with local partners in mine-affected contexts.

Mexico and Central America: Evidence-based advocacy on neglected protection crisis

In Mexico and Central America, the humanitarian situation in general and the protection crisis in particular are deteriorating. The subregion faces a complex humanitarian crisis emanating from the interrelated dynamics of generalised violence, human rights violations, mixed migration movements, and climate-related disasters. Although traditionally the country has not received much humanitarian attention, Mexico ranked as one of the most dangerous countries for civilians worldwide in 2023. Mexico also ranked fifth worldwide for the number of new asylum applications it received in 2022. A number that increased by 29% in 2023. UNHCR estimates that over 1 million people from Central America and Mexico had to leave their homes in 2022.

Since 2020, DRC has systematically collected evidence on the ground, revealing that people on the move require urgent protection in Mexico. Approximately 50% of people on the move in Mexico report having suffered incidents of violence during their time in the country. 30% of people on the move perceive gender-based violence as a risk in their environment. Tightened restrictions on access to US territory mean that people on the move are concentrated in Mexico, contributing to deteriorating humanitarian conditions. 37% of households covered by protection monitoring confirmed that at least one family member had suffered violence in Mexico, with extortion being the most common form, followed by physical aggression and abduction. Mexicans still represent the largest nationality among successful or attempted cross-border entries in the US.

DRC Mexico identified five priority protection issues:

1. violence and insecurity,
2. access to documentation,
3. refoulement and access to asylum,
4. access to services and information, and
5. arbitrary detention.

In Central America, mixed migration flows from South America, Africa, and Asia continue increasing every year. Refugees and migrants opt for increasingly dangerous routes given the limited safe pathways in the region. 96% of respondents to DRC's protection monitoring reported having entered Mexico from Guatemala irregularly. In 2023, over half a million people crossed Central America to reach the United States. In Honduras, one in five were under the age of 21 and according to Mixed Migration Centre Latin America, 82% of them needed humanitarian assistance. The 2024 Humanitarian Needs and Response Plans (HNOPs) for Guatemala, El Salvador, and Honduras target 9.2 million people in need with high emphasis on protection needs and food security.

Despite these increasingly pressing needs, humanitarian funding remains insufficient, with Honduras and El Salvador forming part of the most underfunded Humanitarian Response Plans (HRPs) in 2023, both within the region and globally. Humanitarian funds for Mexico are limited in the absence of a clearly defined humanitarian architecture. DRC in Mexico and Latin America continues its protection advocacy efforts towards duty bearers to draw attention to the magnitude of the crisis, including providing evidence to human rights reporting mechanisms and relevant policy makers.



Photo: DRC / Bakary / Dioura

Legal Aid and Asylum Work in Denmark

DRC's Asylum Department provides legal aid services to asylum seekers throughout the Danish asylum procedure. This includes return counselling regarding the options available to rejected asylum seekers and repatriation counselling for refugees and immigrants who hold a residence permit but wish to return voluntarily to their home country.

In 2023, the number of asylum seekers in Denmark reached 2,482, which is a significant decrease compared to 4,597 in 2022. Syrians and Afghans were the largest groups applying for asylum in 2023. While 2,070 Ukrainian nationals applied for asylum in Denmark in 2022, only 104 Ukrainians applied for asylum in 2023 as they are now able to get temporary residence more easily. In fall 2023, residence permits granted under the special law for Ukrainian nationals fleeing the war were prolonged until 2025. 8,310 Ukrainian nationals were granted residence permits according to this law in 2023.

The number of asylum seekers represented by DRC in the Dublin procedure increased from 199 in 2022 to 259 in 2023. DRC provides legal representation to asylum seekers in the Danish Dublin procedure with the objective of supporting asylum seekers' legal right to due process. In the Dublin procedure, it is decided in which European country an asylum application will be processed. Due to the complexity of the cases in 2023 – partly due to the refugee situation in Italy and Croatia – many cases were referred to a full board hearing at the Refugee Appeals Board. Thus, many asylum seekers have had to endure long waits in the Dublin procedure. In 2023, the EU negotiated a new Pact on Migration and Asylum and DRC advocated for legislative changes based on our experiences with the Dublin procedure.

In 2023, DRC processed 178 cases under the manifestly unfounded asylum procedure, which is slightly fewer than in 2022. Georgia and Morocco continued to be

among the main nationalities referred to the manifestly unfounded procedure in 2023, but 51 different nationalities were referred to the procedure overall. When the Danish Immigration Service considers an application to be manifestly unfounded, the asylum seeker is prevented from appealing to the Refugee Appeals Board. In such cases, DRC has an interview with the asylum seeker and has the option of vetoing the manifestly unfounded designation. In case of a DRC veto, the case is then processed under the normal procedure, which includes the right of appeal to the Refugee Appeals Board. In the manifestly unfounded procedure, DRC plays an important role to ensure due process of law.

DRC offers free, independent, and high-quality legal counselling to all asylum seekers in Denmark, from early information on what to expect and what to be aware of in the asylum procedure, to individual counselling during the procedure and after a final decision on asylum has been made. Individual legal counselling is also available to persons at risk of having their residence permit in Denmark revoked, particularly Syrians. The purpose of our legal counselling is to contribute to correct decisions on asylum and for asylum seekers to understand the procedure and the decisions made by Danish authorities. Counselling is provided both in groups and on an individual basis. 4,523 individual legal counselling sessions were carried out at physical meetings in our office in Copenhagen, in detention facilities or at asylum centers across Denmark, via telephone, video meetings, or via e-mail.

DRC provides impartial and non-directive return counselling to rejected asylum seekers with the purpose of empowering them to make an informed decision about their future. In 2023, DRC held 1,277 counselling sessions with 549 rejected asylum seekers. The biggest groups seeking return counselling were Iranians, Iraqis, and Afghans. During the same period, DRC supported 152 persons seeking reintegration support



through a local reintegration partner. The biggest groups applying for in-kind support through DRC were from Iraq, Morocco, Somalia, and Ghana. In 2023, DRC assisted 25 victims of trafficking with reintegration assistance, the majority coming from Thailand and Brazil. In 2023, DRC conducted a partner visit to Nigeria with the purpose of capacity-building a new partner, Patriotic Citizen Initiative (PCI), in order to better assist returnees in their reintegration process. DRC also went on a monitoring mission to the Kurdistan Region of Iraq to visit returnees and to learn from the experiences of the reintegration partner and the returnees.

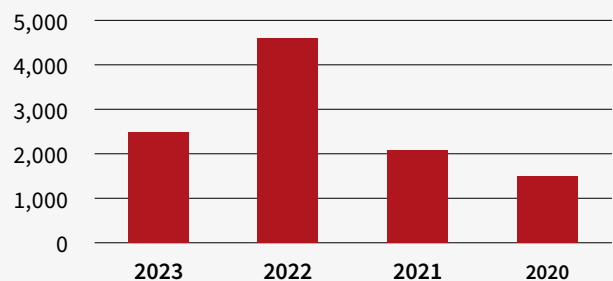
Repatriation

In 2023, 304 refugees and immigrants received economic support according to the Danish act on repatriation. 34 Afghans returned to Afghanistan in 2023; 29 of them were evacuated to Denmark and granted residency according to the special act for Afghan nationals in the wake of Taliban's takeover of power in Afghanistan. In counselling sessions with DRC, many Afghans expressed that living conditions in Denmark are too different from what their life looked like in Afghanistan which led them to wish to return despite the dire situation in Afghanistan.

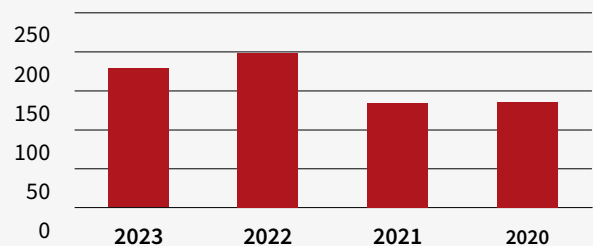
The serious challenges providing economic support to persons who repatriate to Iran and Syria due to international sanctions affecting bank transactions continued through the year and has caused a decrease in the number of Syrians returning to their home country – 31 Syrians returned to Syria in 2023.

DRC initiated 654 new repatriation cases and undertook more than 2,000 counselling sessions in 2023. 134 refugees, 165 immigrants and 5 Danish citizens with dual citizenship returned voluntarily with economic support in 2023.

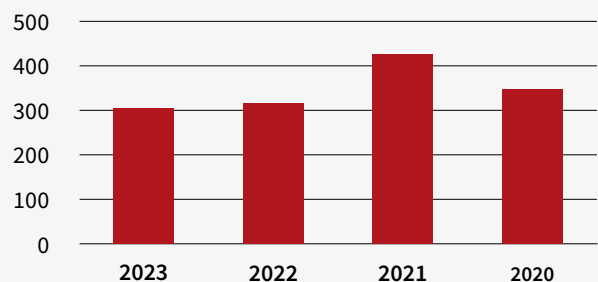
Number of asylum applications filed in Denmark, 2020-2023



Number of cases in the manifestly unfounded procedure, 2020-2023



Number of persons who have repatriated, 2020-2023



Integration Work in Denmark

DRC's integration work reached about 43,000 people among the group of newly arrived refugees and people with ethnic minority backgrounds who are challenged by living in exile. This is almost as many as in 2022, when activities were largely affected by the influx of refugees from Ukraine.

In 2023, there was still significant demand from Danish municipalities for services for refugees from Ukraine. Refugees from Ukraine made up almost half of the total number of participants in DRC's employment services. DRC's children and family services supported an increasing number of vulnerable families among the Ukrainian refugees. Projects such as Ukraine MindSpring and the Psychosocial Hotline for refugees from Ukraine, combined with follow-up counselling for refugees with special needs, also met a great need in 2023.

Some of the refugees who are in the process of integrating into Danish society do not have the resources to take advantage of the ordinary integration services

made available by Danish institutions. These are refugees suffering from a combination of traumatisation, isolation, lack of language skills and uncertainty about the future due to temporary residence permits.

In 2023, DRC has been in contact with highly vulnerable people of concern and vulnerable target groups in all types of integration services. Numerous municipalities have referred citizens from this target group to DRC's professional integration work in Children & Family or Employment. DRC's nationwide volunteer network also makes a great difference for the refugees in their local areas, with everything from homework help or language training to everyday counselling and legal advice.

Thanks to grants from state funds and foundations, in 2023 DRC again had the opportunity to run signature programs targeting vulnerable groups which have been proven to increase their well-being. DRC has also worked purposefully to develop new knowledge that can strengthen the field of integration in Denmark.



This has been done, among other ways, through innovation projects to make us wiser and improve practices in integration. DRC has actively shared its expert knowledge through courses and networks with professionals, volunteers, and others.

Children & Family

In 2023, *Children & Family* administered interventions with 125 families in 17 different municipalities. Compared to 2022, this represents a 28% increase in the number of cases and a 55% increase in the number of municipal customers.

Most of *Children & Family's* services are carried out in Odense and Copenhagen municipalities, with which DRC has supplier agreements. The services under the supplier agreements have gradually moved from mainly dealing with minor practical and pedagogical services to covering more and more complex family services. Throughout 2023, Children & Family received several inquiries from municipalities about educational support and family treatment for highly vulnerable Ukrainian families. In 2023, Children & Family delivered services related to the Psychosocial hotline project and MindSpring courses for refugees from Ukraine.

In working with children, adolescents and adults with trauma symptoms, DRC Integration uses the neuro-sequential approach, NMT. In 2023, employees across DRC Integration were introduced or further trained in NMT. DRC Integration is also in the process of training more practitioners in NMT to maintain DRC's organisational certification.

Employment

In 2023, *Employment* completed almost 1,775 courses in 29 different municipalities with a total of 1,525 people. Nationwide, this is an increase of 38% compared to the number of participants in 2022. There has been an increase in the number of assignments throughout Zealand and Central Jutland due to the agreement of new contracts, e.g. in Aarhus, Gentofte and Køge. In Southern Denmark, the number of assignments has been reduced considerably due to a lost contract in Odense.

The employment initiatives cover a wide range of introductory courses, CV courses as well as screening, mentoring and team courses. There has been an increase in the number of mentoring initiatives for highly vulnerable target groups, whose members are, in addition to being unemployed, also socially and integrationally affected by complex challenges. These include challenges with trauma, physical and mental disabilities, uncertainty about the future due to temporary residence permits, homelessness, or conditions associated with abuse and violence. The occupational screening of unemployed refugees from Ukraine continued in 2023 and reached nearly 400 people, a similar figure to 2022. The screenings of unemployed Ukrainians have led to new collaborations with several municipalities on concrete initiatives.

Projects

For several years, *Projects* has run a few signature programmes supporting the well-being and inclusion of refugees and people with ethnic minority backgrounds.

Through DRC's leisure services, about 4,000 children and young people received DRC's support on membership fees and activities, thus enabling them to access and be included in local communities that are of great importance for their well-being and integration. These are leisure-time activities which, for many, their parents couldn't afford.

MindSpring consists of psychosocial group courses and addresses many of the challenges that come with starting over in a new country and culture, which can be an obstacle to well-being and inclusion. MindSpring was conducted with more than 600 participants in 22 municipalities in 2023, and 34 new MindSpring coaches were trained. Most of the courses were targeted at refugees from Ukraine and were carried out in collaboration with *Children & Family*. Research shows that the courses have a positive effect on the participants' mental health.

Life goes on is targeted at vulnerable people with refugee or ethnic minority backgrounds who are offered treatment for trauma. Participants are referred directly to the project from treatment centres around the country. In the project, they are matched with

resourceful volunteers. In 2023, just over 100 people were matched with a volunteer. An external evaluation of the project from October 2023 shows that the project contributes to breaking the isolation of the participants, that it strengthens the well-being of the participants, and that the volunteers are crucial to the success of the effort. As it concerns a highly vulnerable target group, DRC makes an extra effort to screen interested volunteers and prepare them for the task.

In addition to the above-mentioned signature programmes, *Projects* has handled a broad project portfolio targeted at refugees and people with ethnic minority background in Denmark. In total, *Projects* reached more than 6,000 people of concern in 2023. The projects are funded by private foundations or state funds and fall within the focus areas of school and leisure, refugees in employment, trauma and mental health, and well-being and inclusion. Other projects include strengthened local communities for elderly people with a refugee background, safe schooling for children with a refugee background, and play and learning for children from Ukraine with a refugee background.

As a separate project in 2023, DRC, in collaboration with Copenhagen Jazz Festival and DRC's youth organisation DFUNK, arranged a two-day event with concerts, talks, exhibitions, etc., to highlight important agendas about refugee experiences, rights, dreams and futures in Denmark. An estimated 1,300 people attended the event.

Volunteer

In 2023, 23,706 persons benefitted from one or more of DRC's volunteer-based services. That is 2,085 more people than in 2022. There has been a marked increase in inquiries for local everyday counselling services, which in 2023 had 8,285 users compared to 6,386 users in 2022 and 2,866 in 2021. The everyday counselling helps participants interpret letters from authorities, banks, insurance, etc., and to operate digital solutions such as e-Boks, MitID, Rejsekort, Aula and the like.

At the end of 2023, DRC had 5,318 active volunteers. This is a slight decrease compared to the previous year, which is primarily due to a clean-up of the volunteer database.

In 2023, the volunteer counsellors offering legal advice experienced a demand for more complex advice. This is due to continuous changes and increased complexity in legislation within the scope of the volunteer counsellors' legal advice. This places high demands on DRC's volunteer counsellors, who must keep up to date on both legislation and practice in various major legal areas and be able to help people in difficult life situations.

In 2023, DRC celebrated the 25th anniversary of its nationwide voluntary integration network. In 1998, DRC decided to establish a voluntary integration network. Today, it is nationwide and has contributed to many people gaining better Danish skills, getting education and jobs, and increasing their well-being in Danish society. Friendships have emerged across cultural and language barriers, and *Volunteer* has thus contributed to a more inclusive society.

Many challenges remain. Through the volunteer network, *Volunteer* will continuously work to make everyone feel welcome and at home in Denmark regardless of background.

In 2023, DRC also collaborated with DRC's youth organisation, DFUNK, on supporting young people with and without refugee background in building social and voluntary communities. This is made possible through the distribution funds from the National Board of Social Services (Udlodningsmidler).

The value of this voluntary work is significant, totalling DKK 49 million. This is based on all volunteers in the network contributing two hours a week for 46 weeks a year.

Value of voluntary work, 2023



5,318
volunteers

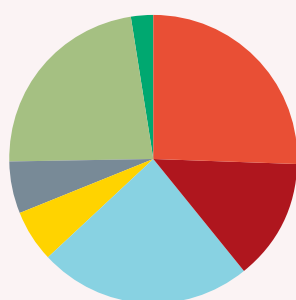


490,000
hours



49m
DKK

Users of volunteer activities, 2023



Number of volunteers in 2023: **5,318** / Number of voluntary activity users in 2023: **23,706**

Knowledge & Development

In 2023, *Knowledge & Development* held 58 courses, presentations, and webinars for approximately 1,400 professionals, students, and volunteers. Apart from the focus on knowledge about refugees from Ukraine, courses on the reception of newly resettled quota refugees from DR Congo and Burundi were held, as well as on more general topics such as the reception of children and youth with refugee backgrounds, supporting people of concern affected by trauma, supporting people of concern in getting employed, and knowledge relevant for volunteers who meet people of concern on a daily basis.

The Centre for Vulnerable Refugees (CUF), which is part of *Knowledge & Development*, has administered 202 individual counselling sessions via its hotline, by phone and email. These were primarily for professionals but also for volunteers and refugees.

CUF participates in the research project “Reorienting Integration” in collaboration with the Department of Anthropology at Aarhus University. The project investigates how refugees from DR Congo are received and settle in Denmark. In 2023, the project published the report “Kvoteflygtninge og helbredsundersøgelser” (“Newly resettled quota refugees and health examinations”) as well as a chapter for the anthology “Paradigmeskiftets konsekvenser” (“The consequences of the paradigm shift.”)

In 2023, the portal “Welcome to Denmark” was updated with three new language versions: Kinyarwanda, Dari, and Arabic. Here newcomers can read and watch films about Danish society, about life in Denmark in general and, among other things, gain more knowledge about children, care and school, the health service and work in Denmark.

Within the campaign “Ret til ligestilling” (“Right to Equality”), and in partnership with the City of

Copenhagen, DRC held 17 courses for minority citizens in Copenhagen.

In 2023, DRC’s municipal network on integration, in which 62 of the country’s municipalities participate, held 3 rounds of meetings in each of Denmark’s 5 regions with the participation of approximately 150 practitioners in each round.

Knowledge & Development has further cultivated the weekly newsletter for professionals, which has approximately 2,200 subscribers, and DRC Integration’s LinkedIn account, which has almost 13,000 followers. In addition, knowledge has been disseminated via CUF’s LinkedIn profile with more than 4,200 followers. *Knowledge & Development* has also provided several consultation responses to legislative proposals, and had feature articles, debate contributions and physical appearances in the media. In the autumn of 2023, *Knowledge & Development* contributed to the advocacy film showing how DRC Integration’s work speaks up for refugees in Denmark.

In addition to the publications mentioned above, *Knowledge & Development* published the following in 2023:

- *SIB – Social Investment and Employment Action, Analysis and Methodology Catalogue*
- *Legislative handbook*
- *Leaflet on alcohol consumption in Danish, Ukrainian and Russian*
- *Denmark’s reception of refugees from Ukraine – what we have learned* (together with KL (Local Government Denmark) and Red Cross)
- *”25 Questions and Answers”* – Updated 2023/2024 Edition
- *Knowledge note on Cross-sectoral cooperation on refugees with trauma.*

Private Fundraising and Partnerships

DRC's strategic ambitions aim to increase protection and enhance inclusion for displaced people. Diversifying our revenue streams, developing various funding sources, and broadening our constituency of supporters are crucial for reaching our ambitions. Connecting with existing and potential donors and securing long-term private individual funding is increasingly pivotal in supporting our sustainable humanitarian action and development.

Revenue from private individual fundraising increased from 2022 to 2023, in part due to the ongoing conflict in Ukraine and the massive earthquake in Türkiye and Syria. Many private individual donors, foundations, and companies generously supported DRC's responses to these events. DRC continues to develop and grow our private individual fundraising portfolio with numerous activities to ensure support for displaced persons all over the world, and to make their voices count.

DRC received DKK 79.6 million from private foundations in 2023, and 71 million from private individuals and companies. DRC's national door-to-door collection contributed DKK 11.6 million in 2023. The income in 2023 can be attributed to high levels of participation among collectors and digital initiatives focusing on women's rights in this year's campaign.

Developing Private Fundraising

DRC continues to strengthen and expand our fundraising efforts nationally and globally to engage supporters and generate both restricted- and non-restricted donations supporting DRC's operations. This past year proved a challenging one for the charity sector. The cost-of-living crisis provoked a cost of giving crisis, with inflation and difficult economic conditions around the world affecting the ability of donors to support organisations like DRC. Even in this difficult climate, our outreach has proven to be a success, and we retained an active supporter community of more than 240,000 engaged individuals, of whom 68,000 are private individual donors.

To pursue new funding streams, DRC is continuing our private individual fundraising pilot globally. Focusing

on engagement from an international audience, DRC is testing various activities to assess the possibility of scaling up private fundraising globally. The program has attracted approximately 36,000 individual supporters and we plan to increase our capacity to explore new markets in the coming years.

Support from Private Foundations

Global foundations are increasingly keen to advocate for displaced persons and to solve the complex and protracted challenges they face. DRC's multistakeholder partnerships are key to this effort, and DRC received 79.6 million DKK towards our humanitarian responses from foundations in 2023. These donations helped DRC respond to numerous acute crises, including the earthquake in Syria and Türkiye and the flood in Libya.

The ongoing Russian invasion of Ukraine is still forcing Ukrainians to flee their homes and seek protection inside and outside the country. Since the war began, our dialogue and cooperation with supportive foundations has become even closer, and they continued to provide critical support to our humanitarian crisis response in 2023. Thanks to our valued partnership with Ole Kirk's Foundation's Global Emergency Relief Pool, DRC made a difference for thousands of vulnerable children, mothers, and families in acute crisis in Ukraine and beyond.

In partnership with the Novo Nordisk Foundation, DRC has been working with and for conflict-affected youth in Jordan. The RYSE project (Resilient Youth, Socially and Economically Empowered), implemented in close collaboration with local and international partners including government and the private sector, exceeded its target of empowering 25,000 displacement-affected young people during 2020-2023. With a focus on improving meaningful participation, developing skills, and enhancing pathways to sustainable livelihoods for displaced and conflict-affected youth, the insights and results from this program are inspiring new initiatives across DRC's operations.

Financial Management Review

Amidst the dynamic humanitarian environment marked by conflicts, climate shocks, and the looming spectre of a global recession, DRC persevered in maintaining financial stability in 2023. This steadfastness enabled the organisation to efficiently allocate resources to vital programs and operations despite the array of challenges encountered.

DRC experienced a rise in revenue streams from governmental grants, private donations, and institutional partnerships, driving its revenue from DKK 3.3bn in 2022 to DKK 3.6bn, and navigated a complex landscape shaped by diverse local contexts, resulting in a nuanced array of outcomes across its operations.

- In conflict-ridden regions like Syria and South Sudan, DRC successfully provided crucial aid, including shelter and livelihood support, to vulnerable populations. However, in politically unstable areas like Afghanistan and Venezuela, operational challenges hindered aid delivery, prompting strategic adjustments. DRC experienced a reduction in programming and consequently expenditure in Afghanistan while following a principled humanitarian approach in response to decrees on women issued by the de facto authority, the Taliban, which to some extent was offset by significant scaling up of operations in Ukraine amidst escalating crisis there. These shifts underscore DRC's commitment to targeted aid delivery and adaptability in addressing evolving humanitarian needs.
- Recognizing the need for efficiency and impact, DRC made strategic decisions to close some operations that were not sustainable (Poland, Moldova, Greece, Serbia, Bosnia and Herzegovina and Djibouti), a process to take place over the course of the coming two years. This reallocation of resources enables the organisation to focus its efforts and resources on areas where the need is greatest, maximizing its humanitarian impact with the opening of a new operation in Chad and a new representation office in Berlin.

Transparent financial reporting and accountability mechanisms were upheld, adhering to international standards and donor requirements. Robust internal controls and audit procedures ensured the integrity and reliability of financial data, mainly due to the successful completion of the ERP rollout (Microsoft Dynamics) in 2023, which significantly enhanced the organisation's data management capabilities. This centralised system streamlined financial processes, improved reporting accuracy, and provided real-time insights, fostering better decision-making and resource allocation. This effort will continue in 2024.

In 2023, DRC experienced a strong liquidity position, reaching DKK 1.1bn at the end of 2023. The good liquidity position was propelled by a combination of factors, including successful fundraising initiatives and prudent financial management practices ensuring a high level of financial flexibility. The organisation is continuously looking at solutions to optimise the flow of funds and ensure that treasury regularly holds cash to support commitments in programme and support functions. In this light, a new reserves policy, applicable from January 2024 and applied to the 2023 annual report, will bring a change on how DRC manages its equity, also improving transparency of finances and enabling better communication with stakeholders as to why DRC retains an equity balance.

Looking ahead, DRC remains committed to its mission of providing humanitarian assistance to refugees and displaced persons worldwide. The organisation will continue to prioritise efficiency, accountability, and innovation in its financial management practices, ensuring sustainable support for vulnerable populations in the years to come.



Employee Focus

While navigating global crises, diverse operational contexts, increased compliance demands and shifts in funding, DRC maintained its commitment to strategic initiatives within the People & Organisation agenda. Our focus is centred on our employees, who we aim to support and empower to successfully achieve DRC's mission. We continuously monitor the engagement of our employees to ensure the effectiveness of our initiatives.

In 2023, DRC reached the final stages of our Organisational Transformation project to transition into a truly global organisation with standardised work processes, strengthened capacities, clear accountabilities and better decision making across the organisation. Its impact will be assessed in 2024 for any corrective actions to be made.

Our commitment to accountability is inherent in the work that we do through the Safeguarding & Code of Conduct Unit to combat sexual harassment and abuse, as well as our Diversity and Inclusion project. The latter is particularly dedicated to addressing discrimination and promoting the inclusion of all colleagues within our organisation under organisational principle number 5, 'Include.'

The Rewards Project was launched in 2023 in conjunction with DRC's efforts towards cultivating engaged employees and an inclusive culture. Here we aim to further align our compensation and benefits to the Core Humanitarian Standards (CHS) and the UN Sustainable Development Goals on decent work and reduced inequality.

Lastly, the digitalisation agenda has become the determining factor for the DRC's success. DRC prioritised enhancing its IT infrastructure with a focus on cyber security, GDPR compliance and global oversight of DRC's and employee's private IT devices. Furthermore, DRC is proactively exploring AI's huge potential including necessary investments in the digitalisation of aid.

Adapting to global crises and changes in the funding landscape

DRC continuously assesses our global and operational presence to ensure maximum impact and resource efficiency. This strategic, structured process is based on the principles of sustainable country operations, annually reviewed by the Executive Management Team and approved by the Board of Directors. Since 2020, we have expanded into 7 new countries to respond to crises and migration movements while simultaneously pursuing registration in Chad and Thailand for 2024. Our plans to close operations in Serbia, Bosnia and Herzegovina, Italy, Greece, and Djibouti by 2025 prioritise fulfilling current commitments without seeking new ones. In November 2023, DRC made the decision to exit from Poland and Romania by April 2024. For all discontinued operations, efforts will be made to retain registration for potential re-entry if conditions change. These changes significantly impacted our staff in these operations, including HR and managers' duty of care and legal obligations.

Sudan Conflict: In 2023, we adapted to the conflict in Sudan by reducing our operational size, securing international staff visas and ensuring the safety of our national staff amidst violence and displacement, highlighting flexible response to crisis conditions.

Niger Military Coup: After a military coup in July 2023, we formed a Crisis Management Group and initially evacuated some of our international staff while maintaining activities in country. By December, the situation stabilised, allowing staff to return, demonstrating our commitment to adapt to security changes.

North Africa Merger: In North Africa, we unified operations in Libya, Algeria, and Tunisia to better address migration challenges. Following the devastating dam collapses in Derna, Libya, we prioritised psycho-social support and distribution of essential supplies.

There were other significant changes in many of our country operations in 2023, which are discussed in the next chapter under Workforce.

Fostering employee engagement and learning

DRC’s employee engagement survey, DRC Voices, saw continued success with 6,400 employees submitting 14,500 surveys with 81,400 comments. The overall engagement score rose to 7.8 out of 10, while reaching a record-high average response rate of 79%.

We received 1,315 exit forms from departing employees, noting an increased satisfaction in most areas, especially training and development. Only 4% of departing staff indicated they would not recommend us as a potential workplace, underscoring our ambition in fostering a positive work environment.

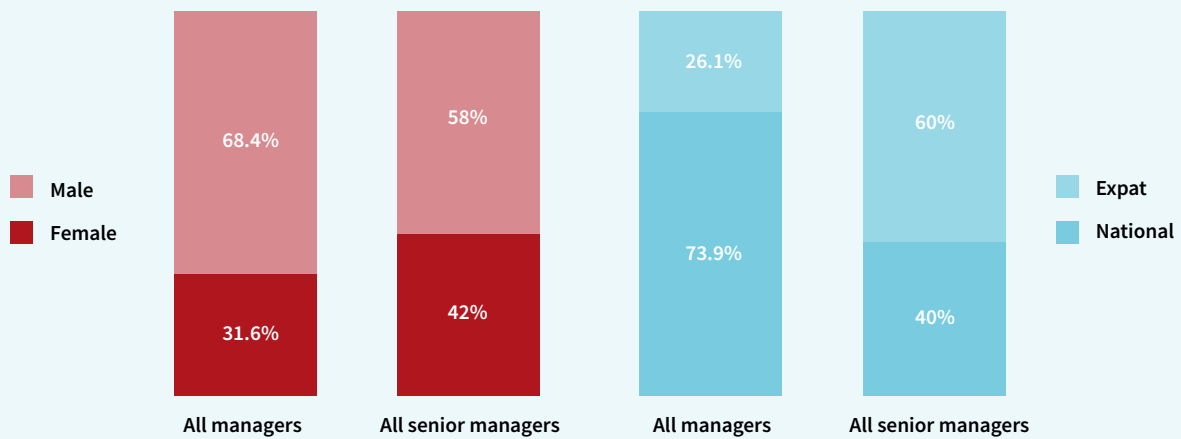
Our learning platform, DRC Learning, saw course registrations more than double, reaching a record 17,000 enrolments from 7,500 active participants. The course Introduction to the Code of Conduct, now also available in Arabic, remained our most popular course with over 3,600 completions.

Investing in Leadership and Inclusive Culture

As part of the Organisational Transformation project, DRC invested heavily in leadership development to emphasise clear accountability and better decision making. In 2023, the Leadership Academy was launched to equip senior leaders with essential skills. In addition, the Country Director onboarding programme was developed, the annual Head of Support Services and Head of Programme meetings were revamped, and People Management Training was revised.

To ensure diversity and inclusion is visible at every level of the organisation, we launched our first Age, Gender & Diversity Mainstreaming Training of Trainers in the Asia-Europe region in close collaboration with the Protection Unit. This initiative aims to help us achieve our KPI of 50% gender balance among managers and at least 50% of manager positions on a national contract. While we are on track globally, there are significant differences at the country level. Closing the gap in senior management roles, both in gender and contract type, remains a priority.

Manager and senior manager distribution by gender and contract type



Our focus on leadership roles underscores their influence on organisational culture, processes, and policies, directly shaping our diversity & inclusion outcomes.



Striving towards Fair Rewards

DRC aims to increase engagement, retention and inclusion. Therefore, DRC's Rewards project began in 2023 to overhaul our global employee rewards policies and processes. The aim is to adhere to core principles such as ensuring ethical, transparent, equitable, sustainable, and compliant reward practices in order to provide a competitive package to our employees.

DRC Going Digital

In 2023, DRC was awarded the CyberEssentials+ certification in recognition of our commitment to ensuring compliance with cybersecurity and data protection standards in all our initiatives, such as implementing MS Intune for device control. We also launched a global cybersecurity awareness campaign to reinforce our increased oversight of data on people of concern, extending our 'do no harm' principle within the digital sphere.

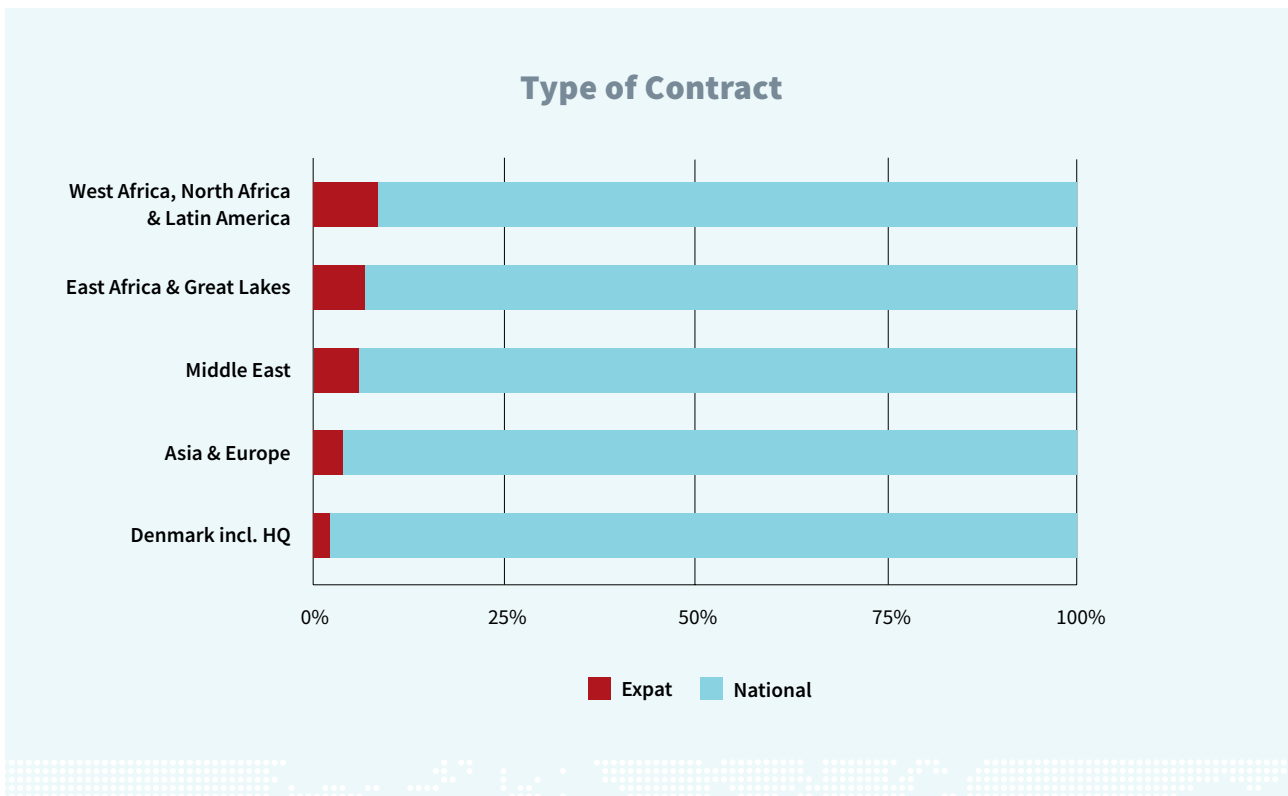
DRC's IT laid out a new digitalisation strategy for field-based operations, highlighting various investment opportunities that we will focus on securing funding for in 2024. Some strengthen DRC's capacity and capability to deliver needed services in hard-to-reach areas, while others will consolidate our work in robust centralised applications and systems.

DRC recognised the rising use of AI to support efficient processes and proactively established guidelines for employees to explore these tools in line with Organisational Principle 4, 'Go Digital'. We introduced Composito, a multilingual, AI-driven DRC-specific career guidance tool, with over 400 monthly interactions. We also developed a new global data exploration platform and advanced digitalisation and automation projects, leveraging the Microsoft Power Platform.

Workforce at DRC

During 2023, DRC employed an average of 8,284 staff across all operations, an increase of 3.4% (273) from 2022. Of these, 7,576 (94%) were employed on national

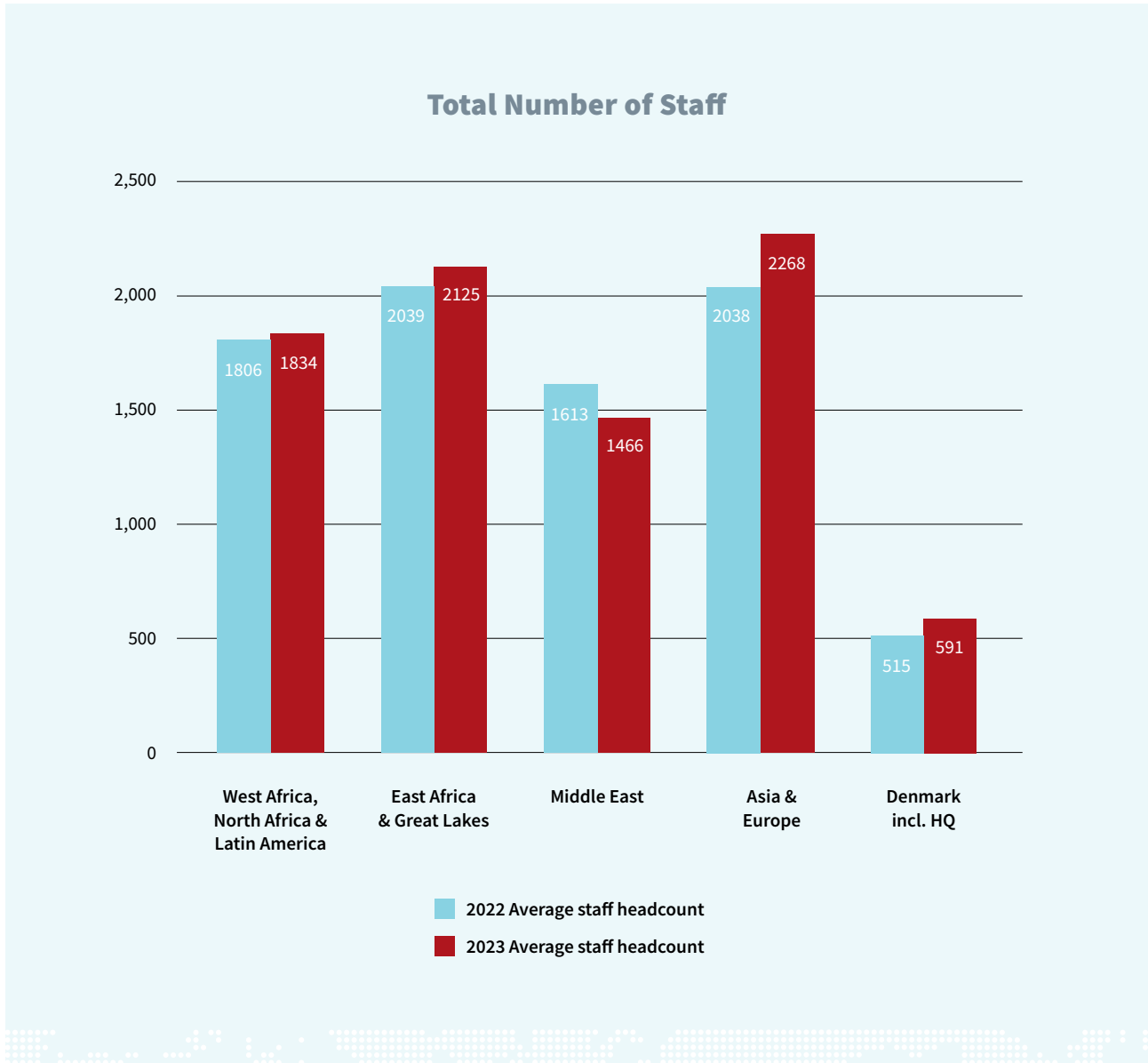
contracts, whereas 499 (6%) were employed on international contracts.



The Asia and Europe regions were merged and saw the largest total workforce growth despite the announced closure of 7 European operations by the end of 2025. Ukraine's staff numbers nearly doubled, and Afghanistan grew by 19%; conversely, Bangladesh saw a reduction in staff headcount by 43%. This makes the new Asia-Europe region the largest of DRC's four regions in terms of workforce. In addition, the region is already seeing the impact of the announced closure of smaller operations, with Greece as the most notable in terms of staff changes.

The Middle East region saw an overall decrease in staff, most prominently in Iraq and Yemen where both have reduced staff headcount year on year by 12.6% and 11.4% respectively.

Denmark and HQ saw headcount increase by almost 15%, mainly driven by increased funding and efforts to address the situation in Ukraine. The number of hourly paid staff was a main contributor to these numbers, in order to meet the need for differentiated services on an ad hoc basis.



DRC advertised 3,069 job vacancies throughout 2023, receiving over a quarter of a million applications in total. Ukraine, Colombia and Denmark were the three countries with the most job openings.

The total annual turnover in 2023 was almost 43%, with operations in Iraq, Lebanon and Syria being most significantly impacted. In the Middle East region, there has been a shift from humanitarian to development funds, exemplified by Lebanon, which experienced

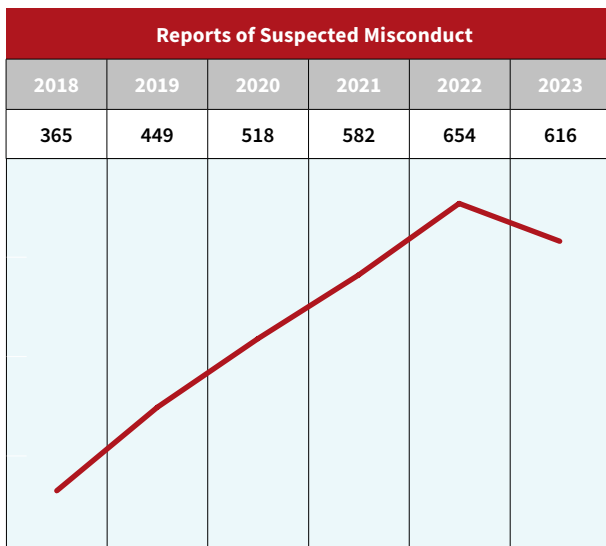
three downsizing exercises. In Iraq, the turnover was mainly caused by financial cutbacks leading DRC to implement project and office closures. In Syria, turnover was driven by downsizing. The turnover is also significant in operations that have been announced to close, as well as in some of the more recently opened operations, such as Mexico. With employee turnover being an increasing challenge, further analysis and targeted efforts will continue to have priority into 2024.

Safeguarding & Code of Conduct

During 2023, the Code of Conduct (CoC) workstream within the Organisational Transformation project made significant enhancements to the global Safeguarding & Code of Conduct infrastructure. The CoC was revised to clarify reporting procedures, the Sexual Exploitation, Abuse and Harassment (PSEAH) policy was developed, and both were rolled out globally over the year.

The CoC Reporting Mechanism (CoCRM), DRC’s whistleblower mechanism, appointed a minimum of one registrar and one Safeguarding & Code of Conduct focal point in each country operation. Currently there are 46 and 75, respectively. They ensure that reports (RSMs) can always be made in person and support is provided to survivors of Sexual Exploitation, Abuse and Harassment (SEAH).

Since 2018, the number of RSMs received had been continuously and steadily increasing, pointing to an increasing trust in DRC’s CoCRM. A slight decrease in RSMs occurred in 2023 for the first time, which is attributed to substantial efforts in directing minor workplace issues to management and/or HR first.



In 2023, DRC launched 135 investigations (compared to 139 in 2021 and 137 in 2022). Investigations are initiated only in the most severe situations (SEAH, fraud & corruption, discrimination, etc.). Otherwise, RSMs will be referred to the most relevant manager and/or HR. Since investigation trainings were piloted in 2022, 122 internal investigators have been trained, with 72 of them trained in 2023.

The most common misconduct reported in 2023 remained fraud & corruption, certainly because of its very broad scope:

Type of Misconduct	Suspected	Proven
Corruption / Fraud	250	12
Breach of Duty	171	26
Abuse of Authority	160	7
Workplace Harassment	105	6
Unspecified	103	11
Sexual exploitation & abuse	51	5
Racism / Discrimination	44	1
Sexual harassment	32	4
Violence / Assault	28	2
Retaliation	15	1

DRC continued to focus on the prevention of SEAH and published the Global PSEAH Policy in 2023. It establishes DRC’s institutional commitment and responsibility, as well as a clear set of rules for DRC’s workforce and partners, while maintaining DRC’s CoCRM Survivor Centered Approach at its core. The Safeguarding & Code of Conduct Unit (HQ) published its visions and priorities with particular attention towards DRC’s top management. Since 2023, the unit has facilitated sessions on the prevention of, and understanding around, the precursors to sexual violence in DRC’s HEAT trainings, with support from regional teams.

Risks



DRC operates in challenging environments around the world to fulfil its mission and vision and serve its People and Communities of Concern. These environments require that DRC effectively manage the risks associated with maintaining the pursuit of our objectives.

DRC manages a wide range of risks identified at the global level and within specific operational contexts. Though not covered in detail below, DRC continues to face countless safety and security risks due to the many varied and often hazardous humanitarian contexts around the world in which we work. Such risks may relate to health, civil unrest, crime, armed conflict, kidnapping, serious injury, fatalities, and more. Maintaining the health, safety, security, and well-being of our staff remains a top priority.

Based on the information extracted from our risk registers, the details below provide a general overview of the risks faced in 2023 and DRC's response to them. The risks DRC faces are broadly categorised into operational, financial, legal and compliance, ethical, and fiduciary risks.

Operational Risks

Operational risks mostly relate to DRC's ability to reach People of Concern and deliver its programmes effectively, an ability which can be hindered by ongoing conflict, lack of infrastructure, natural disasters, or restrictions on staff movement. Such risks are wide-

spread in DRC's international operations. To mitigate these risks, DRC has developed a Global Access Strategic Plan to provide direct support to operations facing humanitarian access barriers and continues to both strengthen partnerships with local actors and streamline its logistics and supply chains.

An organisational transformation process initiated in 2021 to improve accountabilities, responsibilities, and decision-making was finalised in 2023, and is now an integrated part of DRC's approach to risk management. DRC continues to place a strong emphasis on retaining and attracting competent staff to reduce capacity gaps and enhance staff engagement in its operations and has implemented several measures to ensure substitution and gap-fill measures are available to support country operations. Project management capacity deficiencies have been identified through the global Project Cycle Management roll out, establishing clearer and improved procedures and guidelines based on compliance requirements and best practice, thereby better enabling and harnessing the skills and abilities of our staff.

Financial Risks

Inflation rates and the possibility of global recession continue to present strategic risks for DRC. Such risks can impact DRC's objectives by increasing operating costs, reducing disposable income, and limiting our ability to deliver programs and services. These risks

are exacerbated by associated fluctuations in currency exchange rates that frustrate DRC's ability to accurately perform exchange rate forecasting.

Furthermore, DRC often faces risks arising from a shortage of, or reduction in, flexible funding that compels DRC to increasingly rely on restricted funds. The consequence of such risks can effectively limit DRC's ability to tackle unforeseen challenges across the operational environment.

In response to these risks, DRC continues to explore avenues for new funding sources, advocates for enhanced funding from existing donors, and maintains vigilant oversight over liquidity and expenditures. These measures are crucial to safeguarding the sustainability of DRC's operations amidst evolving financial landscapes.

Legal Compliance Risks

DRC must operate in compliance with diverse legislative frameworks and in line with international humanitarian principles. This can sometimes be difficult due to the complexity of laws and regulations across DRC's operations and when (inter)national compliance requirements put our principles under pressure. DRC must abide by international sanctions and counterterrorism measures imposed on state and other actors. More specifically, DRC faces a limited ability to bring funds into sanctioned countries to finance operations. This issue can also limit the availability of suppliers and service providers as well as implementing partners.

Ensuring that information is accurate, up-to-date, and compliant with the EU General Data Protection Regulation poses a particularly challenging set of risks in DRC's international operations.

To mitigate legal and compliance risks more generally, DRC works to ensure that its programmes and activities comply with local laws and regulations. DRC also aims to further strengthen monitoring measures to optimally ensure compliance with internal policies and procedures.

DRC endeavours to be registered in all countries where DRC has a legal obligation to do so. Local legislation concerning humanitarian organisations often changes with short notice and DRC continuously adjusts its registrations to meet new legal obligations.

Ethical Risks

DRC is committed to the safety of our staff and People of Concern, and constantly strives to ensure that the assistance it delivers is consistent with humanitarian principles. This includes minimizing harm caused by unethical behaviour, such as breach of duty, conflict of interest, discrimination, sexual exploitation, abuse, and harassment. Globally, and especially where vulnerable populations are exposed to high risks of exploitation, DRC continues to bolster its efforts to safeguard rights.

DRC is also mindful of, and implements stringent measures to control, fiduciary risks, such as fraud, with extra attention paid to such risks in operational contexts perceived to be prone to high degrees of corruption.

DRC strives to foster a culture and practice of prevention, detection, and response to combat misconduct. Key to this effort is DRC's promotion of reporting misconduct through our Code of Conduct Reporting Mechanism, complemented also by effective Community Feedback Mechanisms, and our work to increase capacities to respond to such reports appropriately. Further information is provided in the 'Safeguarding & Code of Conduct' section of this report (p. 46).

Closing Remarks

DRC endeavours to realise advancements and improvements to its risk management processes while also monitoring existing areas that require sustained attention, particularly since improvements in certain areas inevitably require additional resource allocations and can take time. Such areas include regularly evaluating the organisation's risk appetite as a fundamental component of the risk management process and incorporating risk management more thoroughly throughout the organisation.

Management Statement on the Annual Report

The Board of Directors and the Executive Management Team have today considered and approved the annual report for the financial year of 1 January – 31 December 2023 for the Danish Refugee Council.

The annual report has been prepared in accordance with the requirements of the bylaws, the accounting provisions of the Danish Financial Statements Act governing reporting class A entities subject to the adjustments caused by the special nature of the organisation, and ISOBRO's financial reporting guidelines for fundraising organisations.

Fundraising is conducted in accordance with "Indsamplingsloven" and related "Bekendtgørelse nr. 160 af 26. februar 2020".

In our opinion, the financial statements give a true and fair view of the organisation's financial position on 31 December 2023 and of the results of its operations for the financial year 1 January – 31 December 2023.

We also believe that business procedures and internal controls have been established to ensure that the transactions covered by the financial statements are in accordance with appropriations granted, laws and other regulations, agreements entered into, and usual practice, and that due account has been taken of financial considerations in the management of the funds and operations of the organisation covered by the financial statements.

In addition, in our opinion, systems and procedures have been established that support financial prudence, productivity, and efficiency.

Furthermore, in our opinion, the management's review provides a fair overview of developments in the organisation's activities and financial position and a description of the special risks that can affect the organisation. The annual report is recommended for approval by the Annual Council Meeting.

Copenhagen, 7 May 2024

Charlotte Slente
Secretary General

Kasper Orloff
Chief Financial Officer

The Board of Directors of the Danish Refugee Council

Agi Csonka
Chair

Kim Simonsen
Vice Chair

Bettina Bach

Henrik Bodskov

Juliane Marie Neiiendam

Mette Fejfer

Nina Boel

Torben Huss

Ulla Næsby Tawiah

Vagn Berthelsen

Independent Auditor's Report

To the Council and the Board of Directors of the Danish Refugee Council

Opinion

We have audited the financial statements of the Danish Refugee Council for the financial year 1 January to 31 December 2023, which comprise the income statement, balance sheet, statement of changes in equity, cash flow statement and notes, including a summary of significant accounting policies. The financial statements are prepared in accordance with the requirements of the bylaws, the accounting provisions of the Danish Financial Statements Act governing reporting class A entities subject to the adjustments caused by the special nature of the Organisation, ISOBRO's financial reporting guidelines for fundraising organisations and the Danish Executive Order No 1292 of 15 June 2021 on the grant application pool for national social organisations.

In our opinion, the financial statements give a true and fair view of the Organisation's financial position at 31 December 2023 and of the results of its operations and cash flows for the financial year 1 January to 31 December 2023 in accordance with the requirements of the bylaws, the accounting provisions of the Danish Financial Statements Act governing reporting class A entities subject to the adjustments caused by the special nature of the Organisation, ISOBRO's financial reporting guidelines for fundraising organisations and the Danish Executive Order No 1292 of 15 June 2021 on the grant application pool for national social organisations.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark as well as generally accepted public auditing standards as the audit is based on the provisions of the audit instructions on performing audits in connection with the Partnership Organisation's management of subsidised activities in developing countries. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of the financial statements" section of this auditor's report. We are independent of the Organisation in accordance

with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

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

Management's responsibilities for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the requirements of the bylaws, the accounting provisions of the Danish Financial Statements Act governing reporting class A entities subject to the adjustments caused by the special nature of the Organisation, ISOBRO's financial reporting guidelines for fundraising organisations and the Danish Executive Order No 1292 of 15 June 2021 on the grant application pool for national social organisations, and for such internal control as Management determines 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, Management is responsible for assessing the Organisation'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 Management either intends to liquidate the Organisation or to cease operations, or has 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 and additional requirements applicable in Denmark, and generally

accepted public accounting standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with ISAs and additional requirements applicable in Denmark, and generally accepted public accounting standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report

to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and contents of the financial statements, including disclosures in the notes, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

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

Statement on the management's review

Management is responsible for the management's review.

Our opinion on the financial statements does not cover the management's review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the management's review and, in doing so, consider whether the management's review is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether the management's review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, we conclude that the management's review is in accordance with the financial statements and has been prepared in accordance with the requirements of the Danish Financial Statements Act. We did not identify any material misstatement of the management's review.

Report on other legal and regulatory requirements

Statement on compliance audit and performance audit

Management is responsible for ensuring that the transactions covered by the financial statements are in accordance with the appropriations, laws and other regulations, agreements and usual practice, and that financial consideration has been made when managing the funds and operations covered by the financial statements. Management is also responsible for establishing systems and processes supporting economy, productivity and efficiency.

As part of our audit of the financial statements, it is our responsibility to perform compliance audit as well as performance audit of selected subject matters in accordance with the public auditing standards. In our compliance audit, we test the selected subject matters

to obtain reasonable assurance about whether the examined transactions covered by the financial statements comply with the appropriations, laws and other regulations, agreements and usual practice.

In our performance audit, we make an assessment to obtain reasonable assurance about whether the systems, processes or transactions examined support the exercise of sound financial management in the administration of the funds and operations covered by the financial statements.

If, based on the procedures performed, we conclude that material critical comments should be made, we are required to report this in this statement.

We have no material critical comments to report in this connection.

Copenhagen, 7 May 2024

Deloitte | Statsautoriseret Revisionspartnerselskab | Business Registration no. 33 96 35 56

Henrik Wellejus
State-Authorised
Public Accountant
MNE No. 24807

Christian Dalmoose Pedersen
State-Authorised
Public Accountant
MNE No. 24730

Income Statement 1 January – 31 December 2023

Note		2023 DKK ´000	2022 DKK ´000
	Income-generating activities		
2	Public and private funds collected (restricted)	3,455,198	3,176,850
3	Private funds collected (unrestricted)	83,464	96,793
4	Income from own activities	33,495	28,006
	Total income from income-generating activities	3,572,157	3,301,649
5, 10	Expenses related to income-generating activities	3,338,412	3,084,892
6, 10	Expenses related to own activities	28,688	22,944
7	Net financial income/expenses	7,917	4,478
	Result from income-generating activities	197,141	189,336
8, 10	Administrative expenses	186,413	174,719
	Result before special-purpose activities	10,727	14,618
9	Special-purpose activities	10,135	7,337
	Result for the year	592	7,280
	Result for the year is transferred to equity as follows:		
	Unrestricted funds	592	7,280
	Total distribution of result	592	7,280

Balance Sheet as of 31 December 2023

Note		2023 DKK '000	2022 DKK '000
	Assets		
	Motor vehicles	2,835	3,289
	Fixtures and fittings and IT	126	60
	Total property, plant and equipment	2,961	3,349
11	Total non-current assets	2,961	3,349
	Current assets		
	Receivables		
	Project aid	603,401	562,023
	Trade receivables	10,092	9,174
	Other receivables	39,598	110,881
	Government allocations, etc.	856	2,475
	Prepayments	9,485	13,975
	Total receivables	663,432	698,528
12	Cash and cash equivalents	1,145,979	1,147,982
	Total current assets	1,809,411	1,846,510
	Total assets	1,812,372	1,849,859
	Equity and liabilities		
	Equity		
	Unrestricted funds	362,245	392,653
	Restricted funds	31,000	0
	Total equity	393,245	392,653
13	Provisions	33,732	61,172
	Current liabilities other than provisions		
	Trade payables	45,965	68,344
	Project aid, unexpended grants	1,232,823	1,215,204
	Government allocations, etc.	132	147
14	Other payables	106,475	112,339
	Total current liabilities other than provisions	1,385,395	1,396,034
	Total equity and liabilities	1,812,372	1,849,859

Note 15 Other liabilities

Note 16 Related parties

Statement of Changes in Equity for 2023

Equity	DKK '000				Total equity
	Unrestricted funds	Restricted funds			
		Emergency Fund Reserve	Strategic Investments Reserve	Restricted Operation Reserve	
Balance at 1 January	392,653	0	0	0	392,653
Result for the year	592	0	0	0	592
Amount transferred for the year	-31,000	5,000	20,000	6,000	0
Amount spent for the year	0	0	0	0	0
Balance at 31 December	362,245	5,000	20,000	6,000	393,245

Cash Flow Statement for 2023

Note		2023 DKK '000	2022 DKK '000
	Assets		
	Result for the year before financial income/expenses	8,509	11,758
11	Depreciation, amortisation and impairment losses	2,430	194
	Increase/decrease in receivables	35,096	-49,099
	Increase in provisions	-27,440	18,454
	Increase/decrease in liabilities other than provisions	-10,639	505,912
		7,955	487,219
7	Net financial income/expenses	-7,917	-4,478
	Cash flows from operating activities	38	482,741
11	Acquisition of property, plant and equipment	-2,646	-3,184
11	Disposal of property, plant and equipment	605	347
	Cash flows from investing activities	-2,041	-2,837
	Cash flow for the year	-2,003	479,904
12	Cash and cash equivalents at 1 January	1,147,982	668,078
12	Cash and cash equivalents at 31 December	1,145,979	1,147,982

Note 1

Summary of Significant Accounting Policies

The Annual Report of the Danish Refugee Council (DRC) for 2023 has been presented in accordance with the requirements of the bylaws, the accounting provisions of the Danish Financial Statements Act governing reporting class A entities subject to the adjustments caused by the special nature of the Organisation, and ISOBRO's financial reporting guidelines for fundraising organisations.

The Annual Statement is presented using the same basis of recognition and measurement as last year, with the following changes:

Following the updated reporting guidelines from ISOBRO, the note related to Private Funds collected (unrestricted) is changed.

Some elements previously classified as provisions are now stated as other payables.

The comparative amounts for 2022 are changed accordingly.

Basis of recognition and measurement

Assets and liabilities

Assets are values owned by DRC or where the organisation on the balance sheet date, have a receivable from third party consisting of, on the balance sheet date, an enforceable right to receive payment or similar. This can be in the form of cash, bank deposits, fixtures and fittings or IT equipment, etc. Receivables typically arise from trade receivables or other transactions for which payment does not take place until after the balance sheet date. Firm grant commitments, inheritance or gifts provided by third parties prior to the balance sheet date but can also be receivables in so far. Expenses paid prior to the balance sheet date concerning services etc. received in the period after the balance sheet date, such as rent, insurance premiums, subscriptions, etc. must be recognised as accruals under current assets. Grant commitments etc. to which certain conditions have to be fulfilled can not be treated as receivables until such conditions have been fulfilled.

Assets are recognised in the balance sheet when it is probable as a result of a prior event that future economic benefits will flow to the Organisation, and the value of each asset can be measured reliably.

Liabilities are amounts owed to others, e.g. amounts owed for goods or services provided before the balance sheet date but that will not be paid until after the balance sheet date, bank loan and other loans as well as payroll-related items withheld on wages and salaries paid. Liabilities also include the value of services that DRC is under an obligation at the balance sheet date to provide to third parties. Such obligations may be to provide certain services that have not been rendered at the balance sheet date in return for consideration received before the balance sheet date.

Liabilities are recognised in the balance sheet when the Organisation has a legal or constructive obligation as a result of a prior event, and it is probable that future economic benefits will flow out of the Organisation, and the value of the liabilities can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. Measurement subsequent to initial recognition is effected as described below for each financial statement item.

Anticipated risks and losses that might arise before the time of presentation of the Annual Report and that confirm or invalidate affairs and conditions existing at the balance sheet date are considered on recognition and measurement.

Accounting estimates and judgements

Determining the carrying amount of certain assets and liabilities is subject to estimation and judgement. Future results will therefore be affected in so far as actual circumstances prove to differ from previous estimates and judgements. Estimates and judgements are based on assumptions, which are considered reasonable by Management. The principles for making accounting estimates material to financial reporting are consistent with those applied in previous years. The most significant accounting estimates are related to provisions.

Income and expenses

Income is amounts that have increased the Organisation's equity, i.e. the value of transactions, events etc. that have increased the Organisation's net assets. Income from income-generating activities includes public funds collected, private funds collected and income from own activities.

Expenses are amounts that have been spent by the Organisation and so reduced its equity, i.e. the value of transactions, events etc. that have reduced the Organisation's net assets. Examples of such expenses are expenses related to income-generating activities, expenses related to own activities and expenses

related to foreign currency translation adjustments. These expenses also comprise administrative expenses which include annual depreciation of the Organisation's property, plant and equipment. Recognition of income in the income statement is effected as described below for each financial statement item.

Income Statement

Income from income-generating activities

Income of the Organisation comprises public and private funds collected as well as income from own activities and are generally recognised in the income statement when

- the activities are performed,
- the income can be measured reliably,
- it is likely that the payment for the activity will take place,
- the costs associated with providing the activity can be measured reliably,
- there is documentation that there is an income.

Income from public and private funds (gifts, inheritance, etc.) is recognised in the income statement when it is likely that the organisation will meet any conditions associated with the received amount and that it is likely that the amount received shall not be repaid.

The collected income is distinguished between two categories of funds:

Public and private funds collected (restricted)

Public funds collected comprise Danish and foreign institutional donors or authorities or private donors with whom a contract has been entered into. Such funds are recognised as and when utilised.

Private funds collected (unrestricted)

Private funds collected comprise contributions by private donors and enterprises by way of various collections and events, inheritance and gifts, and membership fees from member organisations. Such funds are recognised as income when received or when the fundraising results are available.

Income from own activities

Income from own activities comprises consultancy services provided in integration matters as well as fees from courses etc. and VAT compensation. Income is recognised at the time of provision of services to the recipient.

Expenses utilised for income-generating activities

Expenses utilised for income-generating activities comprise expenses directly attributable to the organisation of various fundraising events, expenses incurred for international activities, and expenses related to the Organisation's work with volunteer networks and asylum counselling etc.

The expenses are recognised in the income statement at the time of the event unless the expenses warrant inclusion in the balance sheet as an accrual.

Expenses related to own activities comprise expenses directly attributable to income-generating activities. Expenses related to own activities arise from the performance of various consultancy activities. The expenses include wages and salaries, rent, other external expenses as well as amortisation and depreciation directly attributable to the individual activities.

In so far as expenses regarding international and Danish institutional donors and public authorities exceed the funds collected, any overspend is covered by the Organisation.

Net financial income or expenses

Financial income or expenses comprise interest income or expenses and realised and unrealised foreign exchange gains or losses. These items primarily arise from foreign currency translation adjustments related to the income-generating activities, for which reason they are presented within these activities.

Administrative expenses

Administrative expenses are calculated as total HQ expenditure, including HR, IT, finance, rental expenses, etc. Capacity-building expenses and expenses for strategic initiatives launched during the period are included in this financial statement item.

Expenses related to purpose-specific activities

Special-purpose expenses comprise expenses for the Organisation's General Secretariat, which is responsible for e.g., advocacy projects and the Organisation's own contribution to relief projects.

Expenses related to the activities are recognised in the income statement at the time of the event. The expenses consist of salary and other expenses that are directly associated with the event.

Balance Sheet

Property, plant, and equipment

Buildings, leasehold improvements, motor vehicles, fixtures and fittings are measured at cost less accumulated depreciation and impairment losses.

Cost comprises the acquisition price, any costs directly attributable to the acquisition, and any preparation costs of the asset until the time when it is ready to be put into operation. The basis of depreciation is cost plus revaluation and minus estimated residual value after the end of useful life.

Depreciation is provided according to the straight-line method based on the following assessment of the assets' expected useful lives:

Buildings	3-5 years
Leasehold improvements	3-5 years
Motor vehicles	2-4 years
Fixtures and fittings and IT	2-4 years

Depreciation is recognised in the income statement in the line items "Expenses related to own activities" and "Administrative expenses", respectively. Assets costing less than DKK 50,000 are expensed in the year of acquisition. All acquisitions financed by collected funds are charged to the income statement at the time of acquisition in so far as they took place at the donor's expense. Items of property, plant and equipment are written down to the lower of recoverable amount and carrying amount.

Project aid receivable from public and private funds

Funds utilised, but not received at the time of use are recognised as a receivable in so far as a right to such funds has been obtained at the balance sheet date.

Receivables

Trade receivables are measured at amortised cost, which usually equals nominal value less write-downs for bad and doubtful debts.

Prepayments

Prepayments comprise incurred costs relating to subsequent financial years. Prepayments are measured at cost.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Equity

Equity is composed of unrestricted capital and restricted capital. Restricted capital consists of funds designated for Emergency Fund Reserve, Strategic Investment Reserve and Specific Operations Reserve, which at the

end of the financial year have been released for use in the subsequent financial year. Unrestricted capital consists of retained earnings that do not represent restricted funds.

Provisions

Provisions comprise expected expenses related to the discontinuance of operations. Provisions are recognised when, as a result of a past event, the Organisation has a legal or constructive obligation, and it is probable that an outflow of economic resources will be required to settle the obligation. Provisions are measured at net realisable value.

Project aid payable from public and private funds

Funds that are received before the time of use but with no expenses having been incurred at the balance sheet date that are equivalent to the funds received, are recognised in the balance sheet as current liabilities.

Deferred income

Deferred income comprises payments received concerning income to be recognised in subsequent financial years.

Other liabilities

Other liabilities are measured at amortised cost.

Foreign currency translation

Foreign currency transactions are translated on an ongoing basis applying the daily updated exchange rates provided by OANDA. If donors require project-specific exchange rates according to contract, then such rates are used in so far as they do not vary significantly from the transaction date exchange rate.

Receivables, payables and other monetary items denominated in foreign currencies that have not been settled at the balance sheet date are translated using the 31 December 2023 exchange rates provided by OANDA.

Exchange differences arising between the rate used on the transaction date and the settling rate in effect at the payment date are recognised in the income statement in the line item "Net financial income and expenses".

Non-current assets acquired in foreign currencies are measured at the exchange rates in effect at the transaction date.

Financial ratios

Financial ratios are calculated in accordance with the recommendations of the sectoral organisation ISOBRO. Financial ratios presented in the management's review have been calculated as follows:

Financial ratios	Calculation formula	Financial ratios reflect:
Profit margin on collection funds and income-generating activities	$\frac{\text{Profit from income-generating activities} * 100}{\text{Income from income-generating activities}}$	The profit margin on collection funds reflects the share of funds recognised as income in the reporting period that remain for the Organisation net of expenses directly attributable to the generation of income.
Administrative expense ratio	$\frac{\text{Administrative expenses} * 100}{\text{Income from income-generating activities}}$	The administrative expense ratio reflects the share of the Organisation's total income incurred for administration and similar expenses.
Special-purpose activities ratio	$\frac{\text{Expenses related to special-purpose activities} * 100}{\text{Income from income-generating activities}}$	The special-purpose activities ratio reflects the share of the Organisation's total income incurred for special purpose activities in the reporting period in the form of expenses incurred that are directly attributable to the relevant activities.
Consolidation ratio	$\frac{\text{Profit/loss for the year} * 100}{\text{Income from income-generating activities}}$	The consolidation ratio reflects the share of the Organisation's total income incurred to consolidate its assets.
Safety margin	$\frac{\text{Equity} * 100}{\text{Total expenses for income-generating, special-purpose and general activities}}$	The safety margin reflects to what degree equity at financial year-end can accommodate the expenses of the Organisation.
Equity ratio	$\frac{\text{Equity} * 100}{\text{Balance sheet total}}$	The equity ratio reflects the Organisation's financial strength.
Share of restricted funding	$\frac{\text{Restricted funds collected} * 100}{\text{Income from income-generating activities}}$	The share of restricted funding reflects the share of funding of the Organisation that is based on grants etc. from public authorities and private donors.

Headcount

The average headcount in Denmark has been calculated based on the number of hours reported from the Organisation's payroll system to the Danish Tax Agency. Subsequently, the number of hours for employees in Denmark has been converted into job years based on an average of the annual number of 1924 hours per full-time employee. The number of employees remunerated abroad is based on the number of employees registered in the Organisation's ERP system. Volunteers are not included in this number.

Cash Flow Statement

The purpose of the cash flows statement is to provide information about the Organisation's cash flow for the financial year.

The cash flow statement is divided into cash flows regarding operating and investing activities and discloses where the funds come from, how they are spent, and what the cash generated from operating activities is invested in.

Cash flows from operating activities are calculated in accordance with the indirect method on the basis of profit/loss for the year before financial income and expenses, adjusted for non-cash operating items and working capital changes. For example, an increase in liabilities and payables would reflect saved outflow of cash and cash equivalents, for which reason such increase would be regarded as cash inflow. Similarly, a decrease in an amount receivable would reflect net receipts, for which reason this too would be regarded as cash inflow.

Note 2

	2023 DKK '000	2022 DKK '000
Public and private funds collected (restricted)*		
Project aid, pools, etc.*	3,409,001	3,133,232
Funds from the DMII * * *	4,000	3,800
Funds from the DMII: Grant for volunteer work * * *	11,769	11,161
Funds from the DMII: Grants for asylum counselling, documentation etc, * * *	18,824	19,920
Funds from the DMII: Repatriation * * *	4,269	4,100
Funds from the DMII: Centre for Vulnerable Refugees * * *	1,200	1,100
Allocation funds**	6,135	3,537
Total public and private funds (restricted), total	3,455,198	3,176,850

Specification of restricted campaigns conducted in 2023

Description	Collected	Expenses	Result	Spend	Transferred to 2024
DK indsamlng Syrian refugee children recieve needed help in nearby areas, Türkiye and Lebanon*	5,173	176	4,997	2,436	2,561
Earthquake response Syria and Türkiye	2,081	518	1,562	1,330	232
Winterization response Ukraine	2,313	338	1,975	0	1,975
Women's Health and protection activities - Bangladesh	1,450	363	1,088	266	822
Protection, psychosocial support, etc - Central African Republic	957	208	749	0	749
Drought Response - Horn of Africa	156	35	121	121	0
Mobile Clinic Alps border assistance.	600	150	450	59	391
Women's emergency shelter / protection - Lebanon	293	73	220	186	34
Flood Response and border assistance Tunisia	508	123	385	0	385
Establishment of a new entity - Mexico	450	31	418	418	0
Green transition - Tanzania	539	62	477	303	174
Winterization - Syria	1,845	499	1,346	22	1,323
Emergency Response - Sudan	2,175	648	1,527	0	1,527
Small donation - Jordan, Yemen, Afghanistan, DR Congo and Integration	200	9	191	12	179
Total	18,739	3,235	15,505	5,153	10,352

*Funds from the 2023 national charity event "Danmarksindsamlingen" total DKK 5.2 million of which DKK 0.4 million are spent by DRC on administration. The remaining amount of DKK 0.2 million are transferred in 2024. For the period 2021-2023, the project "Syrian Refugee Children" has received a total grant of DKK 16 million. In the 3-year period the project has spent DKK 13.2 million and an amount of DKK 2.8 million will be spent in 2024 (including DKK 0.2 million from 2023)

**The grant of DKK 6.1 million granted in 2022 has been utilised in 2023 in accordance with the Organisation's object. See also note 9.

The funds were allocated to projects concerning voluntary social activities and national advocacy projects.

* * * Funds from the DMII = Danish Ministry of Immigration and Integration

Note 3

	2023 DKK '000			2022 DKK '000		
	Income	Expenses	Result	Income	Expenses	Result
Private funds collected (unrestricted)						
House and/or street collections	61,697	13,783	47,913	72,328	11,678	60,650
Annual national collection	11,589	3,896	7,693	13,014	3,769	9,245
Unearmarked campaigns	6,894	4,171	2,723	7,870	3,623	4,247
Activities covered by the collection act	80,179	21,850	58,329	93,212	19,070	74,142
Unearmarked inheritances and gifts	918	184	734	1,119	188	930
Sale of goods and services in the webshop	1,862	1,415	447	1,945	1,448	497
Other activities	2,780	1,599	1,181	3,063	1,636	1,427
Allocated indirect cost	0	19,810	-19,810	0	22,679	-22,679
Total	83,464	43,259	39,700	96,275	43,385	52,890
Membership fees from membership organisations	244	0	244	289	0	289
VAT compensation	261	0	261	229	0	229
Total	83,464	43,259	40,205	96,793	43,385	53,408

Note 4

	2023 DKK '000	2022 DKK '000
Income from own activities		
Income from sales of consultancy services	33,495	28,006
Total income from own activities	33,495	28,006

Note 5

	2023 DKK '000	2022 DKK '000
Expenses related to income-generating activities		
Expenses related to fundraising activities	43,259	43,385
Project-related expenses:		
Projects, pools, etc.*	3,259,091	3,005,225
	3,302,350	3,048,610
Expenses related to the Danish Ministry of Immigration and Integration:		
Volunteer work	11,769	11,161
Asylum counselling, documentation, etc.	18,824	19,920
Repatriation	4,269	4,100
Centre for Vulnerable Refugees	1,200	1,100
	36,062	36,281
Total expenses related to income-generating activities	3,338,412	3,084,892

* DKK 114.3 million thereof relates to Danida single projects, DKK 91.8 million relates to FCDO, DKK 3.6 million relates to UNODC and DKK 0.3 million as specified on page 65.

Note 6

	2023 DKK '000	2022 DKK '000
Expenses related to own activities		
Other external expenses	7,417	6,890
Payroll costs	21,271	16,054
Total expenses related to own activities	28,688	22,944

Note 7

	2023 DKK '000	2022 DKK '000
Net financial income/expenses		
Net interest income/expenses	-23,988	-3,143
Net other financial income	31,904	7,621
Total net financial income/expenses	7,917	4,478

Note 8

	2023 DKK '000	2022 DKK '000
Administrative expenses		
Other external expenses	49,297	50,565
Payroll costs	137,116	124,154
Total administrative expenses	186,413	174,719

Note 9

	2023 DKK '000	2022 DKK '000
Special-purpose activities		
Expenses related to Ministry of Social Affairs, Housing and the Senior Citizens:		
Salary	4,090	
Volunteer housing	662	
Activities for refugees	834	
Other expenses	549	
	6,135	3,537
General Secretariat	4,000	3,800
Total special-purpose activities	10,135	7,337

Note 10

	2023 DKK '000	2022 DKK '000
Payroll costs		
Wages and salaries	558,104	501,117
Wages and salaries, local project staff abroad	730,101	674,618
Change in provision for holiday pay obligation	2,365	-74
Total wages and salaries	1,290,570	1,175,661
Pension contributions	45,731	42,667
Social security costs	60,879	59,099
Total payroll costs	1,397,180	1,277,427
Of this, remuneration to the Secretary General, including pension contributions The Board of Directors is not remunerated.	1,420	1,436
Number of job years in Denmark and expats, including UN expats	1,003	947
Local project staff abroad	7,189	7,023

Note 11

	Buildings (DKK '000)	Motor vehicles (DKK '000)	Fixtures / fittings / IT (DKK '000)
Property, plant and equipment			
Cost			
Carrying amount at 1 January	3,098	15,184	1,427
Additions	0	2,580	66
Disposals	0	605	0
Carrying amount at 31 December	3,098	17,159	1,493
Depreciation and impairment losses			
Carrying amount at 1 January	3,098	11,894	1,367
Depreciation and impairment losses	0	2,430	0
Depreciation and impairment losses, disposals	0	0	0
Carrying amount at 31 December	3,098	14,324	1,367
Total carrying amount at 31 December	0	2,835	126

Note 12

	2023 DKK '000	2022 DKK '000
Cash and cash equivalents		
HQ	866,730	881,226
Cash and cash equivalents in Denmark	4,999	1,818
Cash and cash equivalents outside Denmark	274,249	264,939
Total cash and cash equivalents	1,145,979	1,147,982

Note 13

	2023 DKK '000	2022 DKK '000
Provisions		
International projects	19,253	31,600
Other	14,479	29,572
Total provisions	33,732	61,172

Note 14

	2023 DKK '000	2022 DKK '000
Other payables		
Holiday pay	16,336	14,016
Other	90,139	98,323
Total other payables	106,475	112,339

Note 15

	2023 DKK '000	2022 DKK '000
Other liabilities		
Rent	19,834	8,705
Guarantee commitments	0	100
Total other liabilities	19,834	8,805

Note 16**Related parties**

The Danish Refugee Council is an umbrella organisation of non-partisan, voluntary national and international humanitarian organisations. Related parties are the Board of Directors and the Executive Management Team.

Specifications to Note 5

Specification related to note 5 for Danida Single Projects, Foreign, Commonwealth & Development Office, UN and IKEA Foundation

Danida Single Grants utilised in 2023 in DKK ´000

Description	Reference no.	Amount
Energy and Environmental management	2020-32311	5,622
Fair Recycling: an inclusive and formalised plastic recycling ecosystem in Kenya	2020-42139	3,001
Supporting Host communities and IDPs to Facilitate sustainable Transition towards inclusive solutions"	2020-44586	14,210
Improving knowledge, policy and programming on mixed migration	2021 – 6231	92
Building Self-Reliance and Resilience in West Nile	2021-35114	7,385
Resilience and Economic Assistance for Communities Towards Recovery	2021-41385	15,019
Addressing Critical Protection Gaps through Integrated Protection and Economic Recovery Solutions	2021-41780	8,171
Mykolayiv 2 Emergency	2022-38883	25,033
Youth at GRF	2023-28475	636
Bridging the prevention gap in Jordan and Lebanon through evidence-based behavior change	3SN-2022	9,702
Improving knowledge, policy and programme on Mixed Migration 2023-2025	N/A	6,323
Winterization Project in Mykolaiv City/Oblast in Ukraine 2022-2023	N/A	17,729
Humanitarian Assistance to Joint IDP Profiling Service 2023-2024	N/A	1,411
Total		114,334

Foreign, Commonwealth & Development Office (FCDO) utilised in 2023 in DKK ´000

Description	Reference no.	Amount
Humanitarian Emergency Response Operations and Stabilisation (HEROS) Project	205176	1,163
Provision of Livelihoods and Protection Assistance to Refugees in Tanzania	300531-118/119	5,239
Livelihoods Assistance Programme for Ukraine – Phase Two, Year 3	300901	363
Sahel Regional Fund to Support Projects in Sahelian Countries	300943-105	40,446
Humanitarian Enablers Programme (HEP)	301072-101	11,947
Jordan Protection Programme (JPP) Support to Vulnerable Refugees and Jordanians	301237	27,713
Enhancing protection for Conflict-Affected Communities in Sudan	301450-105	948
Improving knowledge and filling information gaps on mixed migration towards Europe	PUR1020215	3,513
DEMAC Diaspora Syria 2023	N/A	477
Climate change and mobility in the Middle East: State of knowledge	N/A	8
Humanitarian Emergency Response Operations and Stabilisation (HEROS) Project	N/A	5
Total		91,821

United Nations Office on Drugs and Crime (UNODC) utilised in 2023 in DKK ´000

Description	Reference no.	Amount
Observatory on Smuggling of Migrants	GLOX64	2,501
Rapid Actionable Assessment of Human Trafficking and Migrant Smuggling	N/A	1,137
Total		3,638

IKEA Foundation utilised in 2023 in DKK ´000

Description	Reference no.	Grant received	Amount
Refugee Investment Facility	G-2202-02115	15,495	249
Regional Durable Solutions Secretariat	G-2204-02138	2,120	60
Total		17,615	309



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