

Annual Report **2024**



Danish Refugee Council (DRC)

Borgergade 10, DK-1300 Copenhagen K

T +45 33 73 50 00

www.drc.ngo | drc@drc.ngo

Business Registration No.: 20 69 93 10 | Founded: 1956 | Registered Office: Copenhagen

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Charlotte Slente, Secretary General

Auditors:

Deloitte, Weidekampsgade 6, DK-2300 Copenhagen S

Annual Council Meeting:

Ordinary Annual Council Meeting 16 June 2025

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These organizations were members of the Danish Refugee Council in 2024:

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 |
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St. George's Guilds in Denmark | The Intercultural Christian Centre Denmark

Table of Contents

4	Financial Highlights
5	Global Results
6	Foreword
8	DRC's Strategy 2025
10	DRC's Presence
11	DRC's Humanitarian Activities
12	West Africa, North Africa & Latin America
16	East Africa & Great Lakes
20	Middle East
24	Asia & Europe
31	Asylum & Refugee Rights in Denmark
33	Integration Work in Denmark
37	Employee Focus
40	Workforce at DRC
42	Safeguarding & Code of Conduct
43	Financial Management Review
44	Risks
46	Management Statement
47	Independent Auditor's Report
50	Income Statement 1 January - 31 December 2024
51	Balance Sheet as of 31 December 2024
52	Equity + Cash Flow Statement for 2024
53	Note 1
57	Note 2 + Specification of restricted campaigns
58	Notes 3, 4
59	Notes 5, 6, 7
60	Notes 8, 9, 10
61	Notes 11, 12, 13
62	Notes 14, 15, 16
63	Specifications to Note 5

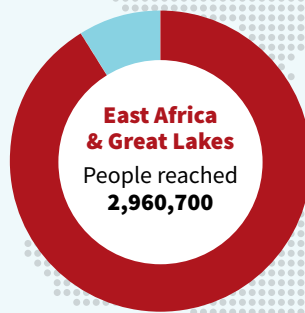
Financial Highlights

DKK in millions	2024	2023	2022	2021	2020
Income-generating activities					
Public and private funds collected (restricted)	3,560	3,455	3,177	2,938	2,990
Private funds collected (unrestricted)	72	83	97	86	74
Income from own activities	39	33	28	99	157
Total income from income-generating activities	3,671	3,572	3,302	3,123	3,221
Expenses related to income-generating activities	3,503	3,338	3,085	2,841	2,868
Expenses related to own activities	34	29	23	106	190
Net financial income/expenses	-48	8	4	-20	-9
Result from income-generating activities	183	197	189	196	173
Administrative expenses*	188	186	175	163	168
Result/loss before special-purpose activities	-4	11	14	33	5
Special-purpose activities	9	10	7	8	9
Profit/loss for the year	-13	1	7	25	-5
Profit/loss for the year after usage of reserves	-7	1	7	25	-5
Balance Sheet					
Non-current assets	4	3	3	1	1
Current assets	1,527	1,809	1,846	1,317	1,190
Total assets	1,531	1,812	1,849	1,318	1,191
Equity-distributable funds	352	362	392	385	360
Equity-restricted funds	28	31	0	0	0
Total equity	380	393	392	385	360
Provisions	16	34	61	69	70
Other liabilities	1,135	1,385	1,396	864	761
Total equity and liabilities	1,531	1,812	1,849	1,318	1,191
Financial Ratios					
Profit margin on collection funds and income-generating activities	5.0	5.5	5.7	6.3	5.4
Administrative expense ratio*	5.1	5.2	5.3	5.2	5.2
Special-purpose activities ratio	0.2	0.3	0.2	0.3	0.3
Consolidation ratio	-0.4	0.0	0.2	0.8	-0.1
Safety margin	10.3	11.0	11.9	12.4	11.2
Equity ratio	24.8	21.7	21.2	29.2	30.2
Share of restricted funding	97.0	96.7	96.2	94.1	92.8

***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 2024, we do so with both pride and determination. From conflict zones to climate-affected regions, Danish Refugee Council (DRC) teams and partners have been on the frontlines - delivering emergency aid and much-needed legal assistance, providing shelter, ensuring access to clean water, protecting victims of gender-based violence and helping displaced communities rebuild. The year has been challenging, yet it has also highlighted the strength of our partnerships, the dedication of our staff, and the resilience of those we serve.

At DRC, we focus on four ‘must-win battles’: emergency response, longer-term programming, localization, and climate action. These priorities shape our work across all regions, and this Annual Report provides deeper insights. But first, here are some key milestones from the past year:

Our emergency response capacity was significantly strengthened, enabling us to act swiftly in crises such as the conflict in Sudan and the Mpox outbreak in East Africa. In the Middle East, our teams delivered food aid, psychosocial support, and legal assistance in Gaza, Lebanon, Syria, and Iraq, responding to deepening humanitarian needs. We provided life-saving cash assistance, shelter, and protection services while also investing in locally led solutions, such as the Sudan Regional Response Pooled Fund.

Recognizing that displacement is rarely short-term, our longer-term programming remained central to our efforts. In Ethiopia, we supported internally displaced persons navigating uncertain returns home, advocating for safe and voluntary processes. In the South Caucasus, we strengthened access to housing, education, and livelihoods for displaced families. In the Middle East,

we focused on resilience-building, including vocational training in Jordan and business support for refugees in Iraq and Lebanon.

Localization remains a cornerstone of our strategy. Across East Africa and the Great Lakes, we provided 61 sub-grants totalling US\$20 million (DKK 137.8 million) to local organizations, supporting protection programs in Uganda, gender-based violence response in Burundi, and cash assistance in Somalia. In Myanmar, Bangladesh, and Ukraine, we prioritized equitable partnerships, ensuring local actors led humanitarian responses.

As the climate crisis fuels displacement, our commitment to sustainability has never been more critical. In Uganda, we promoted regenerative agriculture and tree-planting, while in Bangladesh, we launched a plastic recycling initiative creating economic opportunities for refugees. In the Middle East, we piloted sustainable water management projects in drought-affected areas of Iraq and Syria.

None of this would be possible without our staff, partners, donors, and supporters. As we look ahead, we know 2025 will bring new challenges, particularly with shifting global funding, including from the U.S., which will have significant implications for humanitarian aid worldwide. Reduced funding risks scaling back critical programs at a time when displacement is at record levels, and needs continue to grow. The humanitarian sector is under increasing strain, yet we remain committed to our mission: ensuring displacement is not a dead end but a pathway to protection, hope, and opportunity. Now more than ever, sustained global solidarity and investment in humanitarian action are essential.

Thank you for standing with us.



Carsten Stendevad
DRC Chair

Charlotte Slente
Secretary General

A Message from the Future:

Navigating Changes in the Humanitarian Sector

Although this report focuses on 2024, we are preparing it at a time when the humanitarian sector is facing one of its most significant crises in decades, triggered in 2025 by deep funding cuts from the U.S. government – historically the sector's largest donor. DRC has not been spared from the impact of these decisions, as the U.S. was our second-largest donor, representing 20% of our annual budget.

To ensure DRC's long-term sustainability and our continued ability to support as many people as possible, we need to prepare: reassess our priorities, realign our resources, and reduce complexity where needed.

Throughout this process, we remain firmly anchored by our mandate and humanitarian principles. Protection continues to be at the core of our work, delivered through our emergency and durable solutions platforms. Guided by data and evidence, we strive to demonstrate impact and strengthen our response. Our values, rooted in human rights, equality, impartiality, and accountability, remain unwavering. We are committed to serving displaced people with dignity and maintaining the highest ethical standards, even in the most difficult circumstances.

As we implement a strategic restructuring to ensure DRC is sustainable in the long term, we are doing so from a position of strength. DRC remains financially and operationally solid, with over 100 institutional, philanthropic and private sector donors and thousands of individual supporters that stand with us. While the global funding environment is difficult, we retain 80% of our funding, a sign of continued trust in our ability to deliver.

DRC has always stood by displaced people at their most vulnerable. In the year ahead, we will make hard choices to ensure we can continue doing so – strategically, effectively, and with dignity. This is proof of our resilience; it is not a retreat.

As DRC approaches its 70th anniversary, I thank all of you – our staff, donors, partners, and volunteers. Your continued commitment is what enables us to move forward with confidence and remain a lifeline for displaced people around the world.

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 that 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 Program 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 Organizational Principles that guide how we work.

Strategic Components

Strategic Program 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

Organizational principles

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

Implementation of Strategy 2025

In 2024, DRC country offices, regional offices, and headquarters departments updated their strategic plans to specifically reflect on the last year of the strategy and their contributions towards reaching the two breakthroughs of Strategy 2025. The 12 strategic components have helped drive the strategy at the global level through the continuous development of guidance, tools, and country-specific support in implementation. In 2024, most country offices adopted initiatives guided by one or more of the strategic components and turned them into contextualized program elements.

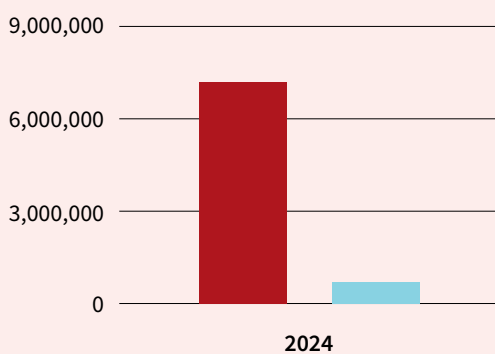
Where we are

DRC has committed to documenting the number of people reached through Strategy 2025. In 2024, 7,892,000 people were supported by DRC and its partners and 5,231,800 were reached through information

generation and dissemination (compared to 8,258,300 people supported and 1,318,900 reached through information generation and dissemination in 2023). The support provided consisted of both urgent emergency aid – addressing immediate needs and enhancing safety – and longer-term interventions aimed at strengthening livelihoods and communities' resilience to climate and conflict. All of DRC's interventions are designed to align with and reinforce DRC's strategic breakthroughs.

While the breakthroughs highlight DRC's unique sectoral reach, the nine strategic outcome areas reflect the organization's holistic approach to supporting people. In total, DRC and its partners supported 8,996,800 people in 2024, with 14% of its unique reach receiving support more than once.

People reached under each breakthrough



The support provided under

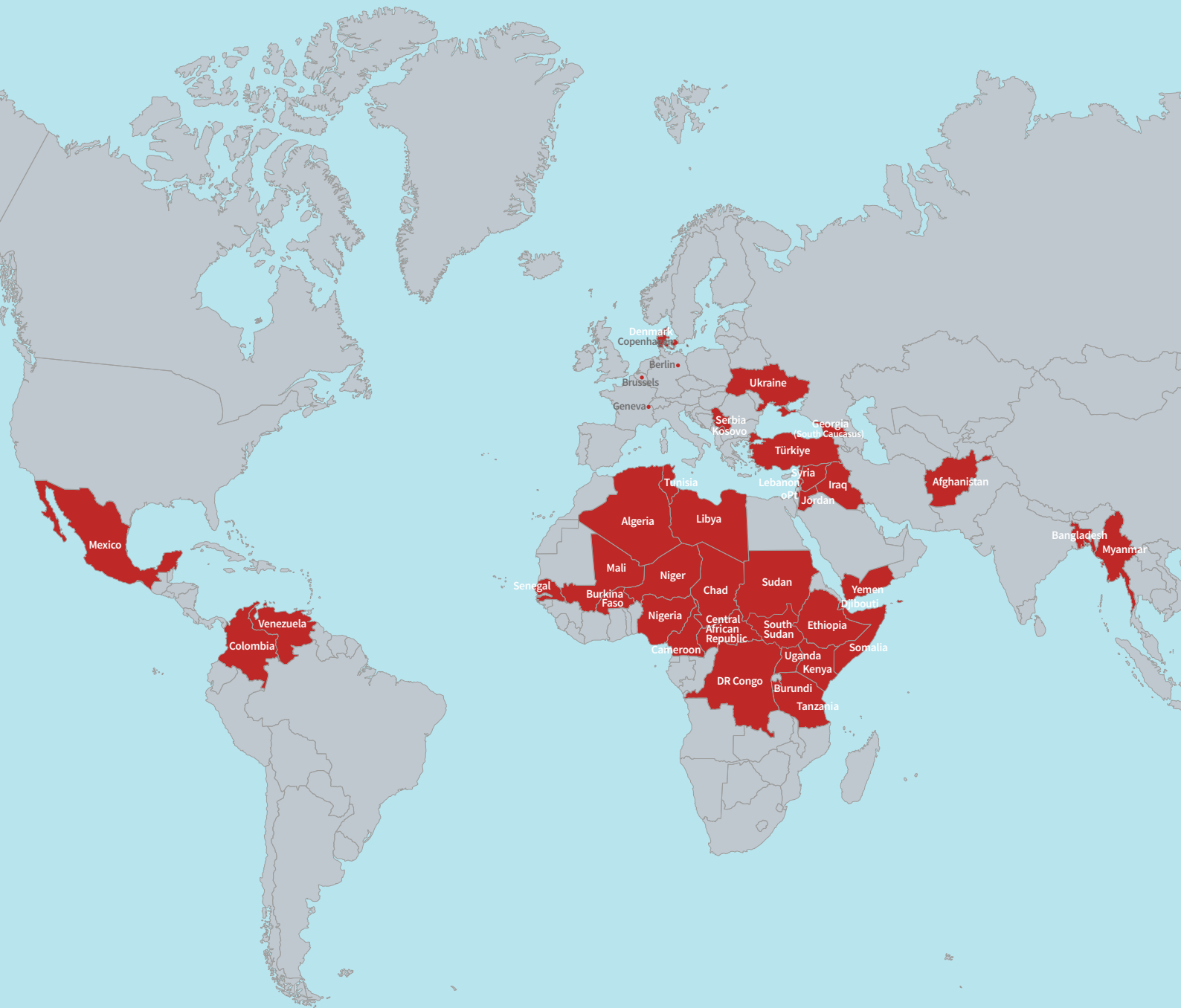
Breakthrough 1 Increased Protection reached 7,174,600 people in 2024.

Breakthrough 2 Enhanced Inclusion reached 717,400 people in 2024.

- The data is collected at country level and reported figures rounded to the nearest 100.
- Shifts in people's needs due to escalation of conflicts influenced a drop in people reached under Breakthrough 2 and an increase under Breakthrough 1. For example, in contexts like Lebanon, Gaza or Sudan.
- From 2023 onwards, a refined approach to people reached figures is applied which excludes previously incorporated indirect reach through mass and digital media dissemination of information or any kind of generation of information. Indirect reach is also only included when demonstrably contributing to other program components. This reduces total figures in 2023 and 2024 (indirect reach constituted 7-10% of unique reach) compared to previous years (indirect reach constituted around 60% of unique reach).
- The high increase in people reached through dissemination and generation of information from 2023 to 2024 is mainly due to large-scale mine action campaigns on social media platforms and extensive information generation regarding people's needs and risks.

DRC's Presence

Where we work



4 Programmatic 'Must-Win Battles'

Against a backdrop of bleak global trends, where the number of displaced people is consistently rising and many are exposed to conflict, climate shocks, and food insecurity, DRC has identified four organizational 'must-win battles' representing areas in which DRC has

invested and enhanced resource allocation so as to most efficiently support displacement-affected people. These four separate yet interlinked areas are emergency response, longer-term programming, localization, and greening.

EMERGENCY RESPONSE

DRC responds to acute emergencies in all countries it has presence in. Despite the organization's longstanding reputation as an emergency responder, analyses of previous large responses increasingly point to the need to strengthen DRC's capabilities in this area. Starting

in 2024, DRC therefore invested in systematic improvements to emergency response, thereby ensuring sufficient capacity, agility, and intent to respond rapidly and at scale to humanitarian crises as they arise.

LONGER-TERM PROGRAMMING

While being an efficient emergency responder, DRC acknowledges the protracted reality of many crises around the world. Consequently, DRC is working

continuously to address protracted displacement with both durable and interim solutions as appropriate and remains dedicated to improving efforts within this area.

LOCALIZATION

The role of local actors, both as first responders and in finding and supporting longer-term solutions, is well known, and DRC is increasing investments in side-by-side collaboration with them in all situations. With their context-specific knowledge and long-term commitments to remain change agents in their communities,

working with local actors and systems is often the most effective way for DRC to engage. DRC is therefore working towards a vision in which it systematically supports, facilitates, and strengthens local actors and systems to lead the way.

GREENING

Climate change and environmental degradation disproportionately impact the world's most vulnerable people, and the needs of the displaced people at the center of DRC's work are increasing and changing in relation

to these impacts. DRC has therefore increased and expanded its ambitions in responding to climate change and environmental degradation and aims to apply these lenses in all DRC programming going forward.

The following sections will demonstrate how DRC engages with each of these 'must-wins' in its global programs.

West Africa, North Africa & Latin America

In 2024, DRC achieved key strategic milestones across the West & North Africa and Latin America (WANALA) region, responding to the increasing needs of people affected by conflict, violence, resource tensions, socioeconomic challenges, and natural disasters. The region covers Venezuela, Mexico, and Colombia (Latin America); Tunisia, Algeria, and Libya (North Africa); and Burkina Faso, Niger, Mali, Nigeria, Chad, Cameroon, and the Central African Republic (West Africa), in

addition to active work through partners in Peru and Togo. Additionally, the Mixed Migration Centre (MMC) for West and North Africa implemented activities in seven countries — Mali, Niger, Burkina Faso, Tunisia, Libya, Senegal, and Morocco. In Morocco, the MMC collects data through a local partner. Meanwhile, the MMC for Latin America and the Caribbean (LAC) implemented activities in Colombia, Peru, Bolivia, Chile, Argentina, and Uruguay.



EMERGENCY RESPONSE

In Niger, Mali, Burkina Faso, and Nigeria, DRC secured a total of US\$1,277,100 (DKK 8,799,219) in top-ups from ECHO to address the devastating consequences of flooding that took place in autumn 2024. In Chad, DRC secured US\$7.26 million (DKK 50 million) on short notice to address the immediate needs of a large influx of Sudanese refugees.

In September 2024, following a devastating flood that struck Maiduguri (northern Nigeria) after the nearby Alau Dam collapsed, DRC provided emergency

assistance. This included emergency hygiene kits and general awareness training on safe hygiene practices. To strengthen DRC's response to increasing emergency needs in Mali, Chad, Nigeria, Tunisia, and Algeria, US\$1,242,000 (DKK 8,557,380) was injected from DRC's internal Global Emergency Response Fund (GERF). Among other projects, these funds were allocated to support Burkinabè refugees fleeing conflict in the border regions of Mali, to respond to flooding in Mali and Algeria, and to assist Sudanese refugees in Chad.



In Colombia, DRC provided humanitarian aid to over 200 people in the remote Bocas de San Miguel village, delivering food kits, water filters, and educational sessions on nutrition and water safety. Additionally, in the settlement of Vista Hermosa, DRC ensured vulnerable communities received essential support and capacity building, leaving residents visibly satisfied and hopeful.

LONGER-TERM PROGRAMMING

Achieving intermediate or durable solutions remains a challenge in the contexts we operate in. However, DRC remains committed to prioritizing this ambition going forward.

The Graduation Approach agenda in West Africa has significantly advanced, securing more than US\$9 million (DKK 62.01 million) in new funding for Nigeria and Cameroon from the USAID Bureau for Humanitarian Assistance (BHA) and Population, Refugees, and Migration (PRM), and the EU. Innovative approaches in the region include the Farmer Field Schools (FFS) and the federation of Village Savings and Loan Associations (VSLAs). In 2024, twice the number of VSLAs graduated compared to 2023.

In Latin America, our strong legal aid programming gained global recognition, facilitating access to asylum for individuals and, in some cases, supporting voluntary return home. 2024 also saw the launch of PRO-LAC - a regional protection information management system that brings together different protection actors under one harmonized system. The evidence generated by PRO-LAC promotes robust protection analysis, which in turn informs the humanitarian response. Additionally, we continue to develop our employability initiatives, scaling up digital training tools, replicating them in other countries of the region, and expanding our collaboration with the private sector.



In Venezuela, Julio, a 75-year-old farmer with reduced mobility, lives with his sons in El Gorgojo and struggles with food insecurity due to climate change. DRC distributed food baskets, school kits, and protection support after one of his sons faced threats from criminal gangs. This intervention improved the family's nutrition, enabled the children's return to school, and reduced reliance on harmful coping mechanisms, strengthening the family's resilience.

LOCALIZATION

With over 50 partnerships with national and local NGOs developed throughout the year, and over 15 staff with dedicated localization and partnerships responsibilities, DRC is committed to be a key driver of the localization agenda in the region. Recognizing and supporting local actors as frontliners in the emergency response, DRC extended the First Line local Assistance for Swift Humanitarian response (FLASH) model (locally led RRM) to 5 country offices, with pilot initiatives planned in Mexico and Chad. DRC is mobilizing resources to provide technical as well as operational and organizational capacity development to its local part-

ners. Through an innovative partnership with HQAI, ICVA and national NGOs in 3 country offices (within the LOCAL project), DRC supports a wide range of national and local NGOs in raising their humanitarian operational standards. Likewise, more than 19 local NGOs were trained across six countries in Latin America on protection programming, basic needs assistance, and safeguarding standards. Finally, more than 15 organizational capacity-strengthening plans were developed with our local partners, combining in-house training and on-the-job accompaniment.

STORIES FROM THE FIELD

Eric Bamouni, trained in community engagement, conflict sensitivity, humanitarian principles, cross-cutting protection, accountability, PEAHs, and internal ethics, shares his testimony on the impact of the LOCAL Project in Burkina Faso. The LOCAL project, *Reducing the Burden of Compliance Requirements for National and Local Actors*, aims to streamline due diligence assessments while strengthening the capacities of local actors to enhance the implementation of localization efforts.

Notably, we have also recently signed a funding agreement in Venezuela, where we act as a sub-partner to a local organization, another milestone in our localization efforts. The Regional Office hosted a localization workshop “Strengthening the Quality of Local Partners Management along the Partnership Cycle” which brought together around 25 program and support staff to enhance equitable partnerships practices and strengthen our partnering culture as an organization.

GREENING

Climate resilience has become a key priority for the region. In Venezuela, DRC secured funding for two Disaster Preparedness and Anticipatory Action projects in Apure and Zulia and expects to lead a new consortium in 2025 focusing on Disaster Risk Reduction (DRR) and coordination efforts in partnership with Caritas Venezuela. By identifying community risk profiles, defining indicators and triggers, developing contingency plans and early action protocols, and strengthening or installing early warning systems, communities will be provided with effective tools to prepare for disasters. To further support efforts in building our climate resilience portfolio, the region launched the Climate Model Initiative, aiming to provide a clear framework for integrating climate and environmental considerations into our programming.

In December 2024, Sahel secured a US\$580,500 (DKK 4 million) top-up from Danida for a 12-month response supporting localized and climate-adapted solutions and practices to prevent and mitigate the

impact of climate shocks, to respond to humanitarian needs with a conflict sensitive approach, and to scale up our regional approach to resilience by strengthening local actors in disaster preparedness and supporting early warning systems. This is in addition to raising awareness on more climate-resilient agricultural and pastoral practices to improve communities’ ability to adapt. Additional activities included supporting IGA and VLSA groups, as well as capacity-building local communities and structures (EWS) to mitigate risks and disasters and reduce the vulnerability of at-risk communities in Mali and Niger.

In 2024, DRC partnered with MMC under a 3-year SDC-funded project, EMBRACE, to enhance protection for climate-affected populations in West Africa. This initiative focuses on understanding climate-driven mobility, developing gender-sensitive pilot projects, and informing scalable policies, with implementation in Senegal, Liptako-Gourma, and select coastal countries.



East Africa & Great Lakes

At the end of 2024, the East Africa and Great Lakes (EAGL) region was home to 32.36 million forcibly displaced and stateless persons and 58.8 million severely food insecure people. The region had to grapple with multiple and mutually reinforcing humanitarian crises, including conflicts, economic shocks, disease outbreaks, and extreme weather events such as droughts and floods.

Conflicts in DR Congo, Ethiopia, Somalia, South Sudan, and Sudan, often combined with extreme weather patterns, triggered unprecedented levels of displacement, hunger, and reliance on humanitarian response to meet basic needs. These challenges also have the potential to affect neighboring countries,

including Kenya, Uganda, Burundi, and Tanzania, which face difficulties of their own.

Against this backdrop, DRC EAGL further strengthened its capacity across the four organizational 'must-wins', boosting resource allocation and investment in each of the four strategic areas. Acknowledging that the average duration of displacement in EAGL is 20 years, DRC is increasingly taking a 'systems lens' approach to programming. This necessitates a heavy focus on longer-term programming, intrinsically linked to our emergency response work, but bringing in long-standing expertise in durable solutions, climate change adaptation and borderlands programming.

EMERGENCY RESPONSE

In 2024, DRC increased its investment in emergency response capacities in the EAGL region, in line with the organization's global strategy to strengthen DRC's profile and effectiveness as an emergency responder. In addition to our ongoing and well-established humanitarian responses in Somalia, South Sudan, Ethiopia, and DR Congo, 2024 was marked by the unfolding of

the Sudan emergency, which was treated as a Priority Emergency. Cash programming was the primary intervention in Sudan, in collaboration with local partners. Learning from our response on the ground, DRC launched the Sudan Regional Response Pooled Fund, a regional initiative aiming at channeling emergency response funding directly to local actors.



DRC rolled out a multi-country response to the Mpox outbreak that affected DR Congo, Burundi, and Uganda in 2024, focusing on prevention measures in refugee and IDP camps, which are particularly vulnerable due to their population density and scarce sanitary infrastructure.

The US\$435,414 (DKK 3 million) response encompassed risk communication and community engagement, sanitation activities in schools, sensitization and hygiene promotion, as well as the distribution of hygiene kits – all in collaboration with local partners.

LONGER-TERM PROGRAMMING

In 2024, the Ethiopian government launched its National Strategy to Implement Solutions Pathways to Internal Displacement. The strategy is timely, as there are thousands of IDPs in different parts of the country hoping to find long-term solutions to their displacement. In the Tigray Region, thousands remain displaced even though the conflict here ended in 2022, and many of these IDPs have expressed a desire to return to their communities of origin.

However, returns do not automatically constitute a safe and sustainable solutions pathway: In many of the conflict-affected areas, once-fertile and productive lands are now contaminated by explosive remnants of war, posing an acute risk to children, farmers and cattle. Many basic services such as education and health were significantly affected by the conflict, leaving many IDPs to wonder if return would be possible under current circumstances. In addition, many IDPs struggle with harrowing memories from when the conflict reached their communities of origin, including numerous incidents of gender-based violence.

“I am eager to return to my place of origin. But if the security situation does not improve to what it was before the war, I don’t want to return. Because I do not want to see myself in a conflict area.”

/ Internally Displaced Woman – Shire District

Through a participatory approach involving affected communities and local authorities, DRC works in conflict-torn areas of Ethiopia to support people in protracted displacement and enable safe returns. This includes a focus on humanitarian mine action to remove the grave threat posed by explosive ordnance. Mine action interventions are integrated with initiatives supporting the communities' climate-sensitive economic recovery, along with peacebuilding and protection services such as the provision of psychosocial support and facilitating access to documentation.

LOCALIZATION



In line with our commitment to localization, DRC EAGL partnered with 40 local actors and signed 61 sub-grant agreements across the region's ten countries in 2024, with a US\$20 million (DKK 137.8 million) budget – a 9% increase from 2023.

As part of our ongoing efforts to enhance our internal capacity to better support local actors, 49 DRC staff were trained on the DRC approach to partner capacity development, aimed at empowering local actors to lead actions that enhance their organizational and team capacities.



STORIES FROM THE FIELD

BORESHA-NABAD: Championing localization to enhance sustainable local solutions

The Building Opportunities for Resilience in the Horn of Africa (BORESHA-NABAD) project aims to enhance the effectiveness of conflict prevention and mitigation, disaster risk reduction, and resilience-building in the arid and semi-arid borderland areas of Kenya, Somalia, and Ethiopia. Implemented in partnership with the Rural Agency for Community Development and Assistance (RACIDA), Voice for Peace for All in the Horn of Africa (VOPA), and Mandera Women for Peace and Development (MWFPD), BORESHA-NABAD relies on a cross-border systems lens and Market Systems Development (MSD) approaches that drive climate-adaptive livelihood solutions to strengthen community resilience. This includes integrating 290 new farmers into fodder production and facilitating the allocation of an additional 400 acres of land for large-scale fodder farming. These efforts aim to enhance fodder value chains and improve market access for smallholder farmers, ultimately boosting income generation for borderland populations through stronger market linkages.

BORESHA-NABAD also strengthens women-led networks and enhances linkages among national, regional, and local authorities and cross-border communities, with the goal of amplifying women's participation in decision-making. The project creates opportunities for women to be included in inter-communal reconciliation processes, leading to increased community cohesion and reduced inter-clan tensions.

“DRC has been instrumental in advocating for and strengthening our initiatives. Through BORESHA-NABAD, we now have greater opportunities to expand our reach and ensure more women actively participate in peacebuilding and key cross-border dialogues. This enables us to influence policy and ensure women’s voices are genuinely heard and their concerns addressed.”

/ Abdia Sheikh – Acting CEO, MWFPD



GREENING

DRC continued its investment in strengthening capacities in regenerative agriculture, including perma-gardens and other nature-based solutions that restore agricultural land. Aligned with DRC's 2025 strategy, climate adaptation is integrated into economic recovery efforts such as carbon credit projects, bio-briquette production, and large-scale tree planting initiatives to support green job creation. In Uganda, the Uganda Refugee Resilience Initiative (URRI) pro-

motes climate-smart agriculture among refugee and host communities. In Kenya, the Fair Recycling project formalizes waste pickers, including refugees, into a structured plastic recycling value chain in collaboration with Mr. Green Africa and Unilever. DRC continues to balance emergency economic recovery responses with long-term resilience strategies to ensure sustainable economic and environmental outcomes.



STORIES FROM THE FIELD

Tanzania – Building Climate Resilience in Kigoma: Transforming Landscapes

In recent years, erratic rainfall and soil erosion have severely impacted small-scale agricultural production in Tanzania, with ripple effects on food security and livelihoods. DRC, with the support of the World Food Programme (WFP), introduced an innovative climate resilience project to Mukabuye village. The project promotes transformative soil conservation techniques designed to control water runoff, restore soil fertility, and enhance agricultural productivity. These simple yet powerful methods helped farmers reclaim their land, ensuring food security and sustainable incomes.

"I thought my land was lost forever, but now, the soil is rich again. My children will not go hungry," shares Irine Kalimanzira, who participated in the project. "I have never cultivated anything on this land, but now I am confident that the topsoil won't be washed away anymore. I expect to plant peanuts and beans on this land during the next rainy season."

The initiative also prioritized gender-sensitive approaches, recognizing the crucial role women play in agriculture and environmental conservation. Women's groups, including Irine's, led tree-planting efforts along embankments to prevent further erosion and create a sustainable agricultural ecosystem. Through farmer field schools and community training, women gained technical knowledge, leadership skills, and economic empowerment, allowing them to make informed decisions about their land and livelihoods. "Through the collaboration between DRC Tanzania and WFP we are not just farming; we are securing our future and teaching the next generation how to protect our land," Irine says proudly.

Strategic focus: Advancing Borderland Approaches

In 2024, DRC refined its regional systems approach to borderlands, looking at them as the result of the interactions of dynamics in markets, livelihoods, governance, societies, conflict, climate, migration and displacement systems. DRC's approach is community-centered, building on the naturally occurring relationships in and around border areas and relying greatly on local structures as facilitators and agents of change.

DRC hosts and leads the regional Borderlands Working Group (BWG), which advances research dissemination,

regional policy dialogue, and multi-stakeholder engagement. In October 2024, the BWG brought together practitioners, researchers, and donors to discuss practical approaches for operating in borderlands.

With the financial support of Danida, the EU and FCDO, DRC implemented borderlands projects in the Mandera triangle (Ethiopia, Kenya, Somalia), Gambella/Jonglei (Ethiopia, South Sudan), on the Tanzania/Burundi border, and in Karamoja (Kenya/Uganda).



Middle East

In 2024, DRC continued delivering critical humanitarian and development assistance across the Middle East, responding to crises, strengthening local partnerships, and supporting resilience. Amid escalating conflicts and displacement, DRC collaborated with the Arab Reform Initiative (ARI) and the Global Social Service Workforce Alliance to enhance social protection for displacement-affected populations. It also developed a Mixed Migration (MM) programming framework for Yemen, Lebanon, and Türkiye, ensuring evidence-based, protection-sensitive responses along key migration routes. DRC remained committed to locally led humanitarian efforts, particularly in Gaza, while addressing displacement in Lebanon and Syria.

Integrated programming expanded across Humanitarian Mine Action (HMA), protection, and economic recovery, incorporating localization, sustainability, and durable solutions. In Yemen and Iraq, research guided Housing, Land, and Property (HLP) initiatives to prevent disputes and improve social cohesion,

while Syria's shelter program adopted a rights-based approach. The Middle East Durable Solutions Platform advanced its 2024-25 strategy, expanding in Iraq and Yemen and collaborating with regional networks to influence UN-led coordination and displacement policies. It also strengthened NGO coordination on the Syria crisis and engaged local actors through field visits in Yemen and Syria.



EMERGENCY RESPONSE

DRC's emergency response in Gaza (Occupied Palestinian Territory) prioritized a partner-led, trauma-informed approach, ensuring safe humanitarian interventions while addressing urgent needs. Explosive Ordnance Risk Education (EORE) reached 3,801 displaced individual adults and children, equipping them to recognize and avoid explosive remnants of war. Additionally, 20 staff from local partner PARC were trained to conduct EORE sessions in Jenin, Tulkarm, and Nablus, expanding protection efforts in the West Bank. As displacement escalated, DRC and PARC supported 19 displacement sites in Khan Younis and Deir al-Balah, sheltering 20,000 people. Hygiene kits were distributed to 772 households across four sites, with 35 additional kits provided to the Women's Affairs Centre (WAC) for GBV support. Protection efforts included 60 Psychological First Aid (PFA) group sessions by WAC, benefiting 400 women and 200 girls, particularly GBV survivors. Food security interventions delivered 1,690 food parcels to 10,000 people in Gaza City.

Following the September 2024 escalation between Hezbollah and Israel, which displaced up to 1.2 million people, DRC Lebanon responded within 48 hours with food, water, NFIs, and shelter information. From 23 September to 14 December 2024, DRC assisted 51,814 individuals, including 34,657 unique beneficiaries outside collective sites. Food assistance was the largest intervention, delivering 14,632 hot meals and 3,825 ready-to-eat food packages. NFIs included 3,170 hygiene kits, 1,094 dignity kits, and 6,188 bedding items. Emergency protection cash assistance supported 549 individuals, while 310 households received emergency cash for basic needs. Protection efforts reached 561 displaced children with psychosocial support and included 484 GBV awareness sessions, 1,217 GBV PFA sessions, 876 general protection awareness sessions, and 84 focus group discussions.

In Syria, DRC was among the first humanitarian actors to respond to displacement from Lebanon in September-

October 2024, assisting 32,105 individuals at border crossings with on-the-move kits, food, and water, and improving security measures at hosting centers by installing solar lighting. Following renewed hostilities in Syria in December, DRC reprioritized emergency assistance for returnees, providing winterization, dignity, and hygiene kits to 2,250 individuals.

DRC provided emergency life-saving assistance in Yemen amid protracted conflict, economic decline, and seasonal disasters, delivering food security interventions, multi-purpose cash assistance, and protection programming for displaced populations.

LONGER-TERM PROGRAMMING

As part of its longer-term programming, DRC launched the Syria Community Consortium (SCC) with IMC, NRC, and Oxfam in Rural Damascus and Aleppo. The pilot project concluded in January 2025, with the four-year implementation phase now underway. The resilience consortium follows an Area-Based Approach (ABA) to strengthen self-reliance, local capacities, and sustainable solutions including economic and livelihood support, all while enhancing communities' ability to mitigate, adapt to, and recover from shocks. DRC introduced shelter rehabilitation initiatives, improving housing conditions for vulnerable returnees and helping them transition from temporary shelters to safer, more dignified living spaces.

DRC supported over 20,000 people across Jordan, including in Azraq Camp, Aqaba, Amman, Mafraq, Ajloun, Irbid, Jerash, Zarqa, Karak, Maan, and Madaba, integrating protection and economic recovery interventions into longer-term programming. With EU and Danida SPA funding, DRC provided livelihoods support through technical training in green jobs, digital remote work, financial literacy, and business development, enhancing refugees' self-reliance.

In Yemen, DRC launched the long-term Women's Economic and Social Empowerment (WESE) program, funded by BMZ/KfW, integrating economic recovery and protection to support women in rural areas. The program promotes self-reliance and active community participation through staggered interventions at individual, household, and community levels. Since 2019, DRC Yemen's HDP unit has conducted HMA activities in Internationally Recognized Government (IRG)-controlled areas of Taiz and Hodeidah. In 2024, DRC expanded its capacity, deploying three EOD teams that cleared 360 EO items, releasing 11,674m² of land, further identifying 118 hazardous areas, and delivering 1,225 EORE sessions to promote safe behaviors.



In Gaza, the Israeli military offensive left the area heavily contaminated with explosive ordnance (EO), with clearance expected to take over a decade.. Testimonies highlight the deadly risks: "A neighbor's son found something that looked like a cylinder. He thought it was a toy, knocked on it, and it exploded—ripping him apart." Recognizing the urgency, DRC launched an EORE awareness campaign in June, reaching over half a million people on social media, primarily in Gaza. Longer-term programming reinforced localization, with PARC, REFORM, and WAC leading protection initiatives. Capacity-building efforts strengthened MHPSS and CCCM, with WAC staff receiving emergency PSS training from Humanity Crew. Two CCCM trainings, including a Training of Trainers (ToT), equipped local actors with site management skills to ensure inclusive decision-making and targeted aid.

To strengthen CCCM and the HDP Nexus approach in Lebanon, DRC led efforts in 123 displacement sites in Bekaa, launching coordination mechanisms, training on CCCM standards, and establishing feedback systems. Surge staff contributed to sector strategy influence and additional CCCM funding. Risk education began with printed materials, and DRC is now accredited for in-person EORE sessions.

As part of the Protection Consortium of Iraq, DRC provided legal aid to displacement-affected families struggling with civil documentation, housing, and land rights. In collaboration with IRC, NRC, JCI, and REACH, DRC ensures vulnerable families access government services, secure housing, and move freely.

In Türkiye, DRC maintained a presence in formal refugee camps in Hatay and Kahramanmaraş, ensuring Syrian refugees—many displaced twice by war and the 2023 earthquakes—had access to essential protection and livelihoods support. Implementation in these camps was made possible through DRC's longstanding

engagement with authorities, and existing partnerships were adapted to increase early recovery efforts for earthquake-affected communities. SDC funding provided protection and recovery support, including voucher assistance for shelter and basic needs. With WFP and BMZ/KfW support, DRC assisted 102 micro and small enterprises (MSEs) with recovery grants, enrolled 119 individuals in cash-for-work programs, and supported 21 smallholder farmers to restore livelihoods and drive market recovery. Cash-for-work support, funded by UNHCR, employed 1,007 individuals over eight months in municipal services, including cleaning, maintenance, and agricultural activities within displacement camps. DRC's Economic Recovery program, using Cash and Voucher Assistance (CVA), supported local businesses while helping vulnerable populations meet their basic needs. Through the BMZ/KfW-funded BRIDGES IV project, DRC facilitated 1,769 long-term employment opportunities for refugees and vulnerable host communities in southern Türkiye, ensuring access to sustainable, decent jobs while engaging private sector actors.



“The project led to a doubling of my sales compared to the first weeks after the earthquake. My business is not only getting refreshed, but also seeing people in need buying what they need and smiling with relief makes me feel good.”

/ Gultekin, a store owner in Kahramanmaraş

LOCALIZATION

In Türkiye, DRC expanded its Partnerships Pool Initiative, collaborating with 18 local organizations in Protection and Economic Recovery, strengthening these national organizations' operational capacities to lead in humanitarian response. Additionally, DRC developed a research report on localization in Türkiye, analyzing capacities, gaps, and areas for further development in protection and advocacy.

In 2024, DRC Jordan and DRC Lebanon wrapped up two multi-year, multi-country protection projects focused on integrating GBV and Economic Recovery, with localization at the core. The Danida 3SN project, implemented with local partner Jordan Hashemite Charity Organization (JHCO), introduced new GBV pre-

vention approaches, including behavior change models for men and boys and InterAction's GBV Prevention Evaluation Framework. The BPRM-funded GBV Innovation project, in partnership with the Women's Refugee Commission, established a Local Anchor Group (LAG) of 17 NGOs, CBOs, and government entities to co-develop integrated programming capacities and localize a 'theory of change' for this approach in Jordan.

To support refugee livelihoods, DRC partnered with Souq Fann, a Jordanian private sector actor, to market and sell handicrafts made by refugees in Azraq Camp. These refugees, trained jointly by DRC and Souq Fann, developed artisanal goods for economic empowerment.

In Yemen, DRC partnered with local woman-led organizations and a Yemeni start-up, BioTreasure, to deliver biogas machines to vulnerable rural households,

promoting sustainable energy solutions that reduce deforestation and household expenses.



“ The gas produced is twice as strong as that from gas cylinders, and it has saved us over 10,000 Yemeni rials (approx. US\$42 / DKK 290) each month. Now, instead of spending on gas, we can buy food supplies. The organic compost from biogas also saves us 120,000 rials that we used to spend on fertilizers. It’s easy to use, requires no specialists, and helps us conserve the environment.”

/ Hashem, Lahj Governorate

GREENING

In Yemen, DRC organized a NEAT+ workshop in Aden, training staff on environmental risk assessments and climate-sensitive programming. The workshop included a ToT component for long-term integration. In Lahj, DRC utilized Danida funding for a hydroponic farming pilot, supporting three farmers. This method uses 80% less water, increases yields by 25%, enables year-round cultivation, and reduces land conflicts through rooftop farming.

In Iraq, 130,000 people are displaced due to climate change and natural resource degradation. Therefore, ensuring safe land access is a priority for communities that have been forced to relocate due to desertification, water scarcity, and soil salinization. DRC is integrating climate resilience measures into land

rehabilitation efforts to ensure sustainability for these displaced communities.

DRC also worked to enhance climate adaptation and agricultural resilience in Iraq, introducing 100% organic vermicompost which was co-designed with local actors, including the Directorate of Agriculture and the Farmers Union. The program trained 264 people, including agronomists, agricultural engineers, and farmers in promoting sustainable agricultural practices. This initiative reduces greenhouse gas emissions, improves soil health, increases water retention, and provides cost-effective alternatives to chemical fertilizers. By supporting local actors, DRC is fostering self-sustaining, climate-smart agricultural practices that can be expanded across Iraq.

Asia & Europe

In 2024, DRC continued its mission to provide protection, humanitarian assistance, and durable solutions to displaced populations across Asia and Europe. Amid significant geopolitical shifts and operational changes, we remained committed to delivering high-impact responses, strengthening long-term programming, and advancing localization and sustainability initiatives. The past year saw both unprecedented challenges and remarkable achievements, as conflicts, climate-related crises, natural disasters, and displacement patterns continued to evolve.

Our efforts provided essential aid such as shelter, cash assistance, legal aid, and protection services, while also ensuring food security, healthcare, and emergency relief for refugees and internally displaced persons. Across all operations, we emphasized rapid mobilization, efficient coordination, and strategic partnerships with local actors to enhance our impact.

Beyond immediate relief, DRC invested in sustainable solutions to help communities transition toward stability and self-sufficiency. We facilitated socioeconomic integration, livelihoods, and legal aid programs, while also supporting skills training and income-generation opportunities. Our localization efforts

empowered national organizations and refugee-led groups, ensuring aid was effective and contextually relevant. Additionally, our commitment to environmental sustainability saw the implementation of green initiatives, including waste management projects. Looking ahead, DRC will continue adapting to evolving humanitarian needs, upholding our core values, and working toward a future where displacement leads to hope and resilience rather than despair.



EMERGENCY RESPONSE

Afghanistan

Afghanistan is trapped in an ongoing humanitarian emergency and remains politically and economically isolated from the international system. Regular shocks, such as natural and climate-induced disasters, as well as shifting regional dynamics, created additional emergency humanitarian needs in 2024 which stretched far beyond the collective resources of aid actors. DRC has a robust emergency response capacity, delivering life-saving aid including multi-purpose cash assistance, shelter support, mine risk education sessions, and mine clearance in affected communities. Protection programming is also mainstreamed into all our interventions ensuring the most vulnerable receive legal aid, psychosocial services, and special-

ized assistance for women and children at risk.

These integrated multi-sector interventions have been facilitated by the inclusion of crisis modifiers in our grants with associated donors, ensuring our continued ability to respond to increasing natural and climate-induced disasters such as flash floods, landslides and earthquakes, as well as the sharp increase in forced displacement from neighboring countries.

Throughout 2024, we saw a continuation of forced returns initiated by the Government of Pakistan in November 2023, as well as persistently high rates of deportation from Iran. Several global inter-cluster appeals were released to mobilize funding to ensure interagency capacity to respond, as the high level

of forced returns has placed further strain on Afghan communities and existing services, also impacting local dynamics and social cohesion in destination areas.

Afghans typically leave their country for compounded reasons, including the search for international protection and physical safety, work opportunities, and not least better life prospects for themselves and their families. For some Afghans like Farid*, who fled in search of international protection, staying in Afghanistan is not an option. Affiliated to the former regime,

he saw his family suffer in retaliation. *"I have to try again. I don't have a job, I don't know if I am safe here, and I have no legal way of going anywhere else."* For others, they can only stay in Afghanistan if they are able to provide for their families, with a safe home and a reliable source of income. Abdul* could find none of this in Kabul after his deportation from Pakistan. As he can barely make ends meet for his family, he is considering attempting a journey abroad again. *"I am afraid, but I am responsible for my family, I need to provide for them, one way or another."*



LONGER-TERM PROGRAMMING

South Caucasus: Strengthening Socioeconomic Inclusion

Our longer-term programming in the South Caucasus focuses on supporting Internally Displaced Persons (IDPs) and conflict-affected populations in Georgia proper and the Abkhazia region through housing assistance, skills development, and social protection advocacy, including access to education, labor market and social services for PwDs. DRC also promotes social entrepreneurship and career guidance to activate vulnerable communities and create links with diverse stakeholders, including local CSOs and authorities.

Throughout 2024, we strengthened partnerships with government and civil society actors to improve IDP integration into local economies, while also expanding cross-border cooperation to support displaced populations in the broader region. Through the Empowerment, Resilience, Transformation and Development (ERTAD) project, DRC worked with several other INGOs to improve the quality of life of vulnerable families in Georgia. This initiative contributes to reducing poverty through strengthening central and local state agencies,



creating coordination mechanisms, and advocating for complex programming to increase the resilience of ultra-poor households. This encourages their active participation in socioeconomic life through the incorporation of ultra-poor graduation principles and measures into national and subnational programs supporting poverty reduction. By investing in sustainable livelihoods, including support for small business development and vocational training programs tailored to regional market demands, we help displaced families gain financial independence and stability. DRC also provided legal support to individuals facing documentation challenges, ensuring access to basic rights and services.

STORIES FROM THE FIELD



Photo: Oleksandr Ratushniak

“There’s a stereotype that demining requires military experience, but that’s not true. I had none, and here I am, leading a team.”

/ Olena – DRC Demining Team Leader

Ukraine: Clearing the path, breaking barriers, and restoring safety in the north

The road between Dorohynka and Bakayivka, which Olena and her team are currently demining, was once a crucial agricultural route. Now, it’s a hazardous stretch, scattered with hidden dangers, a stark reminder of the fierce battles that took place here.

Olena, now a Demining Team Leader with DRC, didn’t always work in such a field. Before joining the demining effort, she owned a women’s clothing shop in Severodonetsk, Luhansk Oblast. But in 2021, during the COVID-19 pandemic, she decided to take her life in a new direction and decided to enroll in a demining course with the aim of helping secure her region, which has been strewn with Unexploded Ordnance (UXO) since the conflict first broke out.

Every day presents fresh challenges for Olena and her team. The terrain is tough, and hidden explosives are ever-present. Weather conditions — whether too hot or too wet — often hinder progress, and equipment can be obstructed by overhead power lines or underground pipelines. Yet, despite these difficulties, the deminers press on, determined to clear every square meter of land. Currently working in Chernihiv Oblast in northern Ukraine, DRC teams are clearing two large areas covering 22 hectares.

Olena’s journey into mine action also represents a break from traditional gender roles. “Many people don’t realize what women are capable of in this field,” she notes.

LOCALIZATION

Strengthening Local Leadership Across the Region

Localization is a central pillar of DRC’s strategy for sustainable humanitarian action. In 2024, DRC’s Asia-Europe Regional Office (AERO) made notable progress in advancing localization by empowering local actors and fostering partnerships with over 50 local partners across the region. At the country level, DRC’s commitment to localization is being actively integrated through the development of country-specific strategies. 50% of AERO country offices have now completed their localization strategies, with the remaining offices scheduled for completion in 2025.

In addition to expanding traditional partnerships with local NGOs, DRC AERO country offices prioritized strengthening engagement with often-marginalized local actors—those who are integral to communities and humanitarian responses but frequently overlooked. This included fostering new partnerships with

refugee-led organizations, unregistered groups, volunteer networks, and youth and disability-led organizations, as exemplified in DRC’s regional projects in Kosovo and South Caucasus. By collaborating with these actors, DRC implemented innovative initiatives that enhanced access to aid and localized humanitarian interventions.

Furthermore, DRC country offices, such as in Myanmar, have gone beyond transactional relationships by investing in equitable partnerships. These offices have co-designed and implemented projects specifically aimed at developing the organizational capacity of local actors, enabling them to take on more active roles in managing and leading humanitarian responses. This shift in DRC’s role, from direct implementation to supporting local organizations, ensures that responses are more contextually relevant, sustainable, and resilient.

Moreover, DRC AERO country offices are actively engaged in key localization events, advocating for the importance of empowering local actors. Notable participation in such events took place in Afghanistan,

Bangladesh, Ukraine, and other countries, reinforcing our global commitment to advancing the localization agenda.

GREENING



STORIES FROM THE FIELD

A Greener Future in Bangladesh: Turning Waste into Opportunity

In the heart of Cox's Bazar, where displaced communities and host populations strive to build a sustainable future, an innovative plastic recycling facility is transforming waste into opportunity. Every day, thousands of plastic bottles, wrappers, and discarded materials are collected, cleaned, and repurposed into reusable bags, kitchenware, containers, and soft, durable fibers that can be used for insulation, cushions, and other practical applications. Corporate manufacturers of recycled materials have also shown interest in the initiative, accelerating the process towards a greener Bangladesh and greener world. The facility not only reduces plastic waste but also creates much-needed livelihood opportunities. Operated by a team of dedicated workers, many from refugee and host communities, the initiative offers employment, skills development, and a sense of purpose in an area where economic opportunities can be scarce.

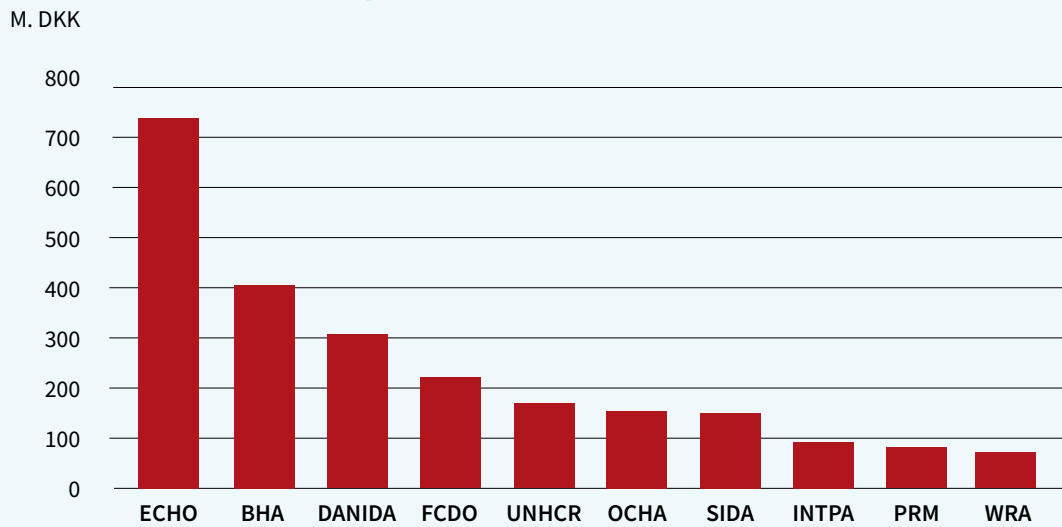
Sumitra Mukherjee, DRC Bangladesh Country Director, emphasizes the significance of this initiative:

“Before, plastic waste was everywhere—it clogged drains, littered fields, and felt like an unsolvable problem. Now, we’re giving it new life and creating something useful. It makes me proud to see communities leading the way in sustainable solutions.”

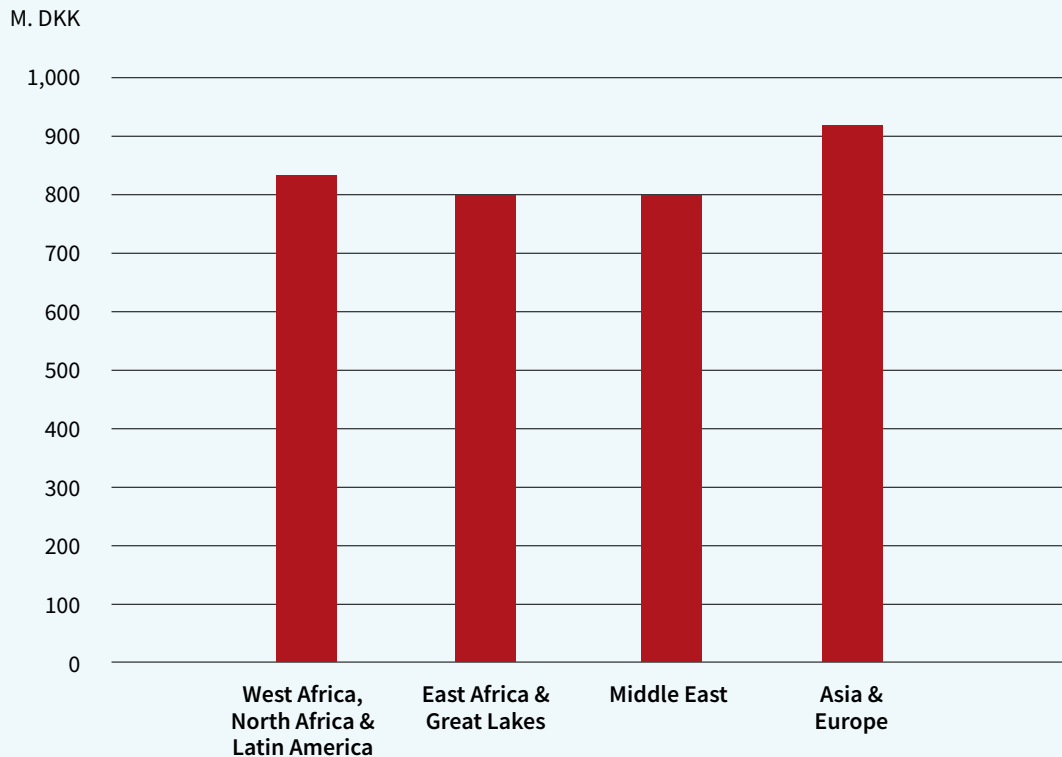
Furthermore, since 2020, DRC Bangladesh has been overseeing tree planting projects in four different camps. The barren hills of the refugee camps have had their greenery restored with the help of 105,000 plants sown between 2020 and 2024. With climate resilience and sustainability at the forefront of humanitarian efforts, projects like this underscore the importance of green solutions in crisis-affected regions. By investing in environmental innovation, communities are not just cleaning up their surroundings but also paving the way for a more sustainable future.



DRC top 10 Individual Donors in 2024

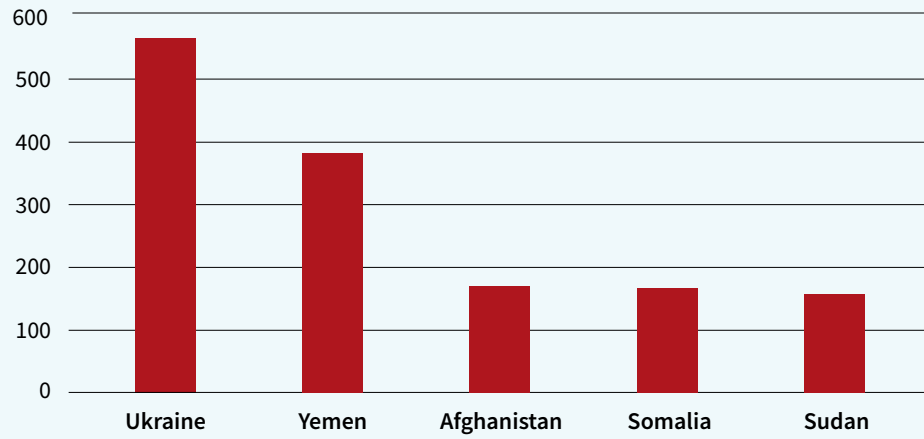


Turnover by DRC Region in 2024



DRC 5 Largest Country Operations, 2024 (turnover)

M. DKK



Asylum & Refugee Rights in Denmark



DRC Asylum 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 countries.

In 2024, the number of asylum seekers in Denmark reached 2,333, which is a very slight decrease compared to 2,482 in 2023. Syrians were the largest group applying for asylum in 2024, followed by Turks, Eritreans and Afghans. The low number of Ukrainian nationals applying for asylum in Denmark continued in 2024. Only 103 Ukrainians applied for asylum in 2024 as most Ukrainians can get temporary residence very easily. The special law for Ukrainian nationals fleeing the war has been amended to be able to prolong the residence permits under the special law until March 2026. 9,553 Ukrainian nationals were granted residence permits according to this law in 2024.

In December 2024, both the Immigration Service and the Refugee Appeals Board decided to temporarily halt the handling of cases concerning Syrian nationals or stateless persons from Syria due to the changed situation in the country following the fall of the Assad regime.

The number of asylum seekers represented by DRC in the Dublin procedure decreased from 259 in 2023 to 223 in 2024. 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 2024 – partly due to the refugee situation in Italy, Croatia and several other countries – 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 2024, the EU adopted a new Pact on Migration and Asylum and DRC advocated for legislative changes based on our experiences with the Dublin procedure. Upon adoption, DRC advocates for implementation of the new legislation that is both functional and in line with the EU charter of fundamental rights. During 2024, DRC prepared a case that was heard before the European Court of Justice in February 2025. This is the first case that has been referred from the Refugee Appeals Board to the ECJ.

In 2024, DRC processed 109 cases under the manifestly unfounded asylum procedure, marking a significant decrease compared to the 178 cases processed in 2023. Georgia and Serbia were the main nationalities referred to the manifestly unfounded procedure in 2024, and 39 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 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 2024, DRC held 941 counselling sessions with 406 rejected asylum seekers. The biggest groups seeking return counselling were Iranians, Syrians and Iraqis. During the same period, DRC supported 78 people seeking reintegration support through a local reintegration partner or cash support for returnees to countries without a reintegration partner. The biggest groups applying for reintegration support through DRC were from Türkiye, Iraq and Somalia. In 2024, DRC assisted 25 victims of trafficking with reintegration assistance, the majority coming from Nigeria, Thailand, and Vietnam.

DRC wrote five country of origin reports in 2024 for use in the asylum procedure in Denmark. One of them was made in collaboration with the Danish Immigration Service and one of them included interviews in Lebanon. The reports covered conditions in Lebanon, Uganda, Russia, Croatia, and the West Bank.

DRC Asylum and DRC Integration also participated in two missions together with the Danish Immigration Service to interview and select refugees for resettlement to Denmark. One mission was to Rwanda to interview refugees mainly from DR Congo and the other to Türkiye to interview Afghan refugees.

Repatriation

In 2024, 309 refugees and immigrants received economic support according to the Danish Repatriation Act.

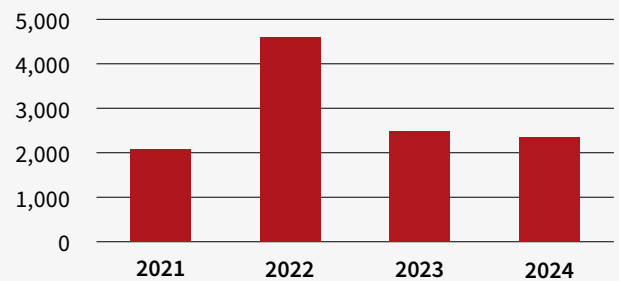
The major countries people chose to repatriate to remained Syria, Bosnia, Thailand, Türkiye and Afghanistan.

Due to the impossibility of transferring money to Iran and Syria because of international sanctions and bank rules on money laundering, a new government scheme was introduced in January 2024 in which Syrians and Iranians were able to receive the full amount of economic support they were eligible for at departure, rather than disbursed in two payments a year apart as normal, but had to renounce their right to regret their decision to repatriate within the first year in order to do so. This new scheme led to an increase in the number of Syrians repatriating to Syria

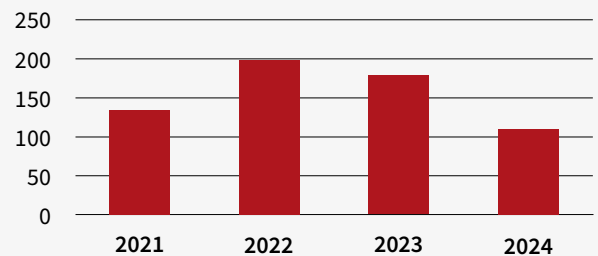
(93 repatriations in 2024 compared to 31 in 2023) and Iranians (13 repatriations in 2024 compared to 3 in 2023).

DRC initiated 838 new repatriation cases and undertook more than 2,000 counselling sessions in 2024. 126 refugees, 177 immigrants and 6 Danish citizens with dual citizenship returned voluntarily with economic support in 2024.

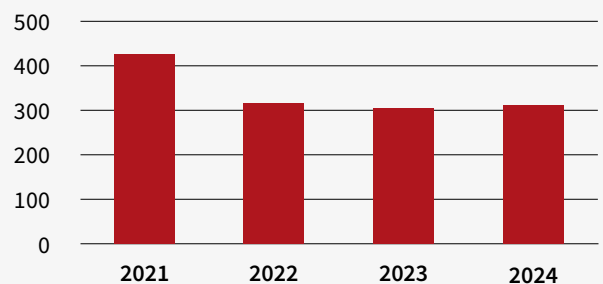
Number of asylum applications filed in Denmark, 2021-2024



Number of cases in the manifestly unfounded procedure, 2021-2024



Number of persons who have repatriated, 2021-2024



Integration Work in Denmark

DRC's Integration work in Denmark reached over 40,000 newly arrived refugees and people with ethnic minority backgrounds who are challenged by living in exile in 2024. This is a 30% increase from 2023, mainly due to increased demand for volunteer services.

Several projects targeting Ukrainian refugees that were financed by state funds and foundations ended during 2024. However, Ukrainian refugees were still in significant need of advice and support, as indicated by the increased demand for both DRC's volunteer and professional integration services.

Children & Family

In 2024, Children & Family administered interventions in 176 families in 25 different municipalities. Compared to 2023, this represents a 41% increase in the number of cases and a 47% increase in the number of municipal customers.

Most of Children & Family's services are rendered in Odense and Copenhagen municipalities, where DRC has municipal supplier agreements. The Psychosocial Hotline and MindSpring for Ukrainian Refugees projects ended in mid-2024, however, Children & Family has signed several new municipal agreements to support and treat this target group. Children & Family continued to administer more complex family services throughout 2024.

In working with children, adolescents, and adults with trauma symptoms, DRC Integration uses the Neuro-sequential Model of Therapeutics (NMT). Several NMT practitioners undertook training and earned a certification in 2024.

Employment

In 2024, Employment conducted programs for approximately 1,230 refugees and people with ethnic minority backgrounds from 14 different municipalities. Nationwide this represents a 19% decrease compared

to the number of participants in 2023, due to the completion of the project concerning occupational screening of unemployed refugees from Ukraine. However, several new municipal agreements have been made for employment-related services for Ukrainian refugees and others.

The employment initiatives include a wide range of introductory courses, CV courses, as well as screening, mentoring, and team courses to help participants secure jobs or internships.

Projects

Projects manages a broad portfolio of projects funded by grants from state funds and foundations. In total, Projects reached nearly 7,000 people of concern in 2024 through projects implemented in almost half of the municipalities in Denmark and involved more than 400 volunteers in the process.

For several years, Projects has run a few signature programs supporting the well-being and inclusion of refugees and people with ethnic minority backgrounds. Through DRC's leisure services, about 4,300 children and young people received DRC's support on membership fees and activities, thus enabling them to access and be included in local communities of great importance to their well-being and integration.

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 450 participants in 26 municipalities in 2024. Most of the courses were oriented towards refugees from Ukraine and were carried out in collaboration with Children & Family.

Life Goes On targets vulnerable individuals undergoing trauma treatment. Participants are referred directly from treatment centers nationwide and matched

with resourceful volunteers. In 2024, nearly 200 people were matched with a volunteer. This is twice the number of matches compared to 2023.

Other projects include local communities for elderly people with refugee backgrounds, safe schooling for children with refugee backgrounds, and mothers' groups for women and their babies.

In 2024, Projects focused on strengthening documentation and communication of project results through systematic data collection. In collaboration with an external evaluation partner, a digital tool for impact measurement and benchmarking of social interventions was piloted in 2024.

Volunteer

In 2024, 33,103 people benefited from one or more of DRC's voluntary services. That is a 38% increase compared to 2023. There has been a marked increase in inquiries for help with homework for children, young people, and adults, language training, and inquiries for everyday counseling services, primarily due to inquiries from refugees from Ukraine. In 2024, the everyday counseling services had 10,846 users compared to 8,285 in 2023. This service helps people interpret letters from authorities, banks, insurance companies, etc., and to operate digital platforms like e-Boks, MitID, Rejsekort, Aula, and the like.

At the end of 2024, DRC had 5,015 active volunteers. This is a slight decrease compared to the previous year. Most volunteers are women, and although the age distribution is even, there is a predominance of people over 60 years old.

In 2024, Volunteer focused on developing professional networks for volunteers and supporting coordinating volunteers with courses in three regions.

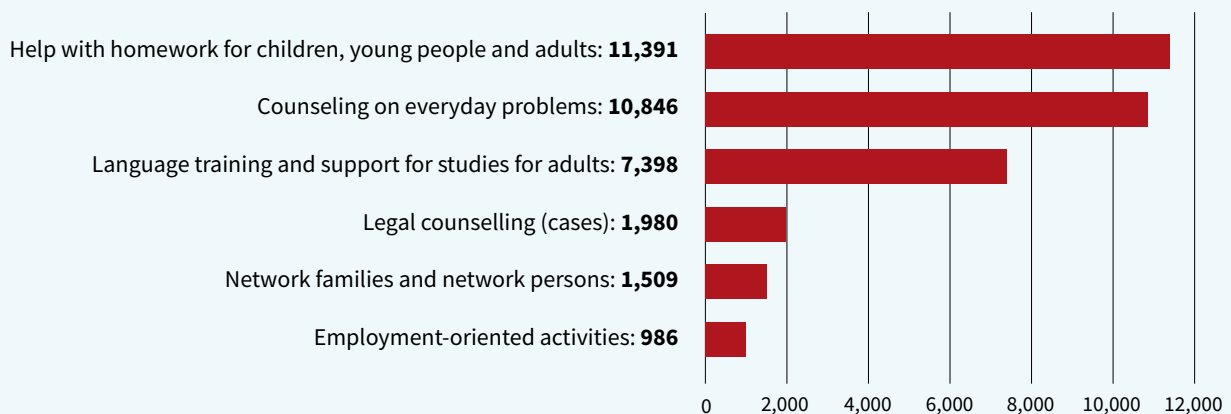
In 2024, DRC also collaborated with DRC's youth organization, DFUNK, on supporting young people with and without refugee background in building social and voluntary communities. This is made possible through funds from the National Board of Social Services (Udlodningsmidler).

The value of this voluntary work is significant; based on all volunteers in the network contributing two hours a week for 46 weeks a year, the value totaled US\$6.68 million (DKK 46 million) in 2024.

Value of voluntary work, 2024



Users of volunteer activities, 2024



Number of volunteers in 2024: **5,015** / Number of voluntary activity users in 2024: **33,103**

Knowledge & Development

In 2024, Knowledge & Development held courses, presentations, and webinars for approximately 1,800 professionals, students, and volunteers. In addition to focusing on knowledge about refugees from Ukraine, courses were held on the reception of newly resettled quota refugees from DR Congo and Burundi, as well as on more general topics such as the reception of children and youth, supporting people affected by trauma, supporting people of concern in finding employment, and other knowledge relevant for volunteers who meet people of concern on a daily basis.

The Center for Vulnerable Refugees (CUF), which is a part of Knowledge and Development, provided a record number of consultations through its hotline, phone, and email. A total of 225 professionals and some volunteers received professional sparring and guidance on complex and dilemmatic cases, especially concerning refugees with trauma and other vulnerabilities.

In 2024, the 'Welcome to Denmark' portal attracted 11,920 unique visitors. Here, newcomers can read and watch films about Danish society and life in Denmark in various languages, including Danish, Ukrainian, Russian, Arabic, Dari, and Kinyarwanda.

As part of the 'Right to Equality' campaign, and in partnership with Copenhagen Municipality, DRC held eight courses for minority citizens in Copenhagen, focusing on gender equality, negative social control, and labor market rights.

In 2024, DRC's municipal integration network, which includes 58 municipalities across the country, conducted three rounds of meetings in each of Denmark's five regions. These meetings saw the participation of approximately 250 unique practitioners. The themes for the three rounds were: health and disease perceptions, language teaching and motivation, and educational opportunities for young people.

In 2024, DRC Integration's newsletter for professionals had approximately 2,000 subscribers and DRC Integration's LinkedIn account had more than 14,000 followers. CUF's LinkedIn account had approximately 4,000 followers.

Knowledge & Development also provided several consultative responses to legislative proposals, participated in debates, and made physical appearances in the media.

Knowledge & Development published the following in 2024:

- Three reports in collaboration with Aarhus University as part of the Reorienting Integration research project:
 - *Kvoteflygtninge, religion og nye fællesskaber* (Quota Refugees, Religion, and New Communities)
 - *Ungdomsliv blandt genbosatte kvoteflygtninge* (Youth Life Among Quota Refugees)
 - *Genbosat sidst i livet* (Resettled Late in Life)
- Article: *Ventetid, uigennemsigtighed og stress: Udsatte borgere med flugtbaggrund oplever udfordringer i mødet med offentlige systemer* (Waiting time, opacity, and stress: Vulnerable citizens with refugee backgrounds face challenges in dealing with public systems)
- Knowledge note: *Flygtninges mentale sundhed* (Refugees' mental health)
- A study: *Ukrainske børn, unge og forældre i folkeskolen – erfaringer og behov to år efter den store ankomst* (Ukrainian children, youth, and parents in Danish public schools - needs, wishes, and lessons learned two years after the big arrival)
- A qualitative study: *Ukrainernes stemmer – aktuelle vilkår, fremtidsperspektiver og drømme* (Ukrainians Speaking – Conditions, Dreams and Perspectives on the Future)
- Knowledge note: *PTSD øger risiko for demens, og det skal man være opmærksom på i arbejdet med ældre med flugtbaggrund* (PTSD increases the risk of dementia, and this should be taken into account when working with elderly individuals with a refugee background)
- *25 spørgsmål og svar om flygtninge* – updated 2024/2025 Edition (25 Questions and Answers about refugees)



Photo: Omar Tanig



Employee Focus

In 2024, DRC remained at the forefront of global humanitarian efforts, delivering essential aid, protection, and long-term solutions to displaced communities and those affected by conflict and crisis. Our ability to deliver meaningful assistance to people of concern relies on the engagement of our colleagues - especially in the challenging, hard-to-reach areas where we operate. Their resilience, expertise, and commitment drive our impact, making it essential for DRC to invest in their well-being, development, and engagement. This is why we maintain a strategic focus on fostering engaged employees, empowering leaders, cultivating an inclusive culture, and building a future-fit DRC rooted in accountability.

Duty of care remained a key priority in 2024, and our commitment to protecting the safety, health, and well-being of our employees and volunteers remains at the core of our work. With ongoing global challenges including active conflict, forced displacement, and shifting health risks, DRC reinforced relevant policies and launched new initiatives to adapt to emerging risks and safeguard its personnel.

At the same time, we recognize that supporting our employees goes beyond safety and well-being – it also means creating an empowering and inclusive culture. In 2024, we expanded access to learning and leadership development, supporting employees in advancing their skills and careers. We also took steps toward a more equitable workforce by increasing national employee representation in leadership and advancing gender balance across managerial roles. These efforts strengthen local expertise and reinforce our long-term commitment to sustainability.

As DRC continues to evolve in response to global challenges, we have remained committed to building a workplace culture that reflects our core values - engagement, inclusion, accountability, and fairness. By investing in our people, we not only strengthen our internal capacity but also enhance the impact we deliver to the communities we serve.

Strategic Developments

As part of our commitment to continuously strengthening DRC's humanitarian impact, we completed our

organizational transformation process in December 2023. This initiative was designed to enhance support for our country offices, enabling them to operate more effectively in complex environments. Following an impact assessment with input from external consultancy and feedback from the organisation in early 2024, we restructured our headquarters to clarify departmental mandates and create a more cohesive service delivery framework. This resulted in a slimming of the HQ from 5 to 4 departments. These improvements aim to streamline decision-making and optimize operational efficiency, allowing us to better serve our employees and the communities that depend on our support.

To ensure the sustainability and relevance of our global operations, DRC's Executive Management Team conducts continuous evaluations, with final oversight from our Board of Directors. This ongoing assessment reinforces the strategic and financial viability of our presence worldwide, ensuring we maximize our impact. As part of this process, we phased out operations in several countries in 2024, including Italy, Greece, Poland, Moldova, and Romania. While our formal presence in Italy has also ended, from 2025, our employees will continue working through a fully localized organization, reinforcing our commitment to long-term impact and collaboration with local partners.

Country-specific Responses

In 2024, we declared emergencies in certain countries due to intensified crises and operational challenges. Our teams made dedicated efforts to safeguard our employees while ensuring the continuity of critical humanitarian efforts and strengthening our capacity to support affected communities through essential aid, protection, and long-term solutions.

Occupied Palestinian Territory (oPt): Following the crisis in October 2023, the Board of Directors approved steps to be taken towards initiating DRC operations in the oPt. Registration was completed in October 2024 and DRC has been implementing activities in partnership with local CSOs. A specific pre-deployment clearance process has been implemented to ensure the psychological well-being of all staff and the R&R framework has been promptly defined.

Lebanon: Additional Duty of Care guidelines and an airstrike protocol have been implemented. Staff in areas deemed high risk have been relocated, allowing them to continue their important work without compromising their security. DRC Lebanon and the ME Regional Office have reinforced their focus on well-being and actively promoted counselling via Konterra. The DRC Lebanon CO also conducted safety training and evacuation drills for all staff to reinforce preparedness in case of emergency.

Sudan: Since 2023, we have responded to the conflict by providing displaced staff time off, relocation allowance, Konterra counseling services, HEIST training, and in some cases, accommodation for national staff from the affected areas. In 2024, under a new Emergency Response Framework then under development, we declared a priority emergency due to the food security crisis. Our mine action teams were able to begin working in contested areas and we developed specialized safety protocols and trainings. DRC also began engaging with insurance providers who started to return to Sudan in late 2024 (after suspending operations due to the conflict) in order to replace the health allowance with health insurance in early 2025.

Through these strategic adjustments and duty of care initiatives, we continue to prioritize the well-being of our workforce while ensuring impactful and sustainable humanitarian operations worldwide.

Building an engaging, inclusive, and accountable workplace

In 2024, we continued strengthening our commitment to building an engaging, inclusive and accountable workplace through targeted learning initiatives. Our eLearning platform saw over 30,000 enrollments, with 5,900 employees and partners actively participating in various courses. We reinforced our focus on ethical behavior and accountability through new key mandatory courses, including the *Introduction to Prevention of Sexual Exploitation, Abuse, and Sexual Harassment* as well as the *Corruption and Fraud Awareness Training*. Additionally, we updated all mandatory introductory courses for new employees, ensuring that employees at every level understand and uphold our organizational values.

Alongside learning initiatives, we have continued prioritizing employee engagement and well-being across our operations. Through DRC Voices, our employee engagement survey, we received over 10,000 responses in 2024, with a record 78% participation rate in October. While overall engagement remained stable, we saw positive shifts in key areas, including work environment, organizational fit, and strategy. These results reflect our ongoing efforts to foster a workplace where employees feel aligned with DRC's mission and supported in their roles. With a strong learning culture and a continued focus on engagement, we remain committed to building a workplace where employees feel empowered, accountable and connected to our shared values.

Committing to the duty of care of our employees

In 2024, DRC recognized an opportunity to foster collaboration within the sector on employee well-being and launched the INGO Wellbeing Forum Group. The group includes International Rescue Committee (IRC), Norwegian Refugee Council (NRC), CARE, MercyCorps, Hebrew Immigrant Aid Society (HIAS) and Jesuit Refugee Service (JRS). Despite differences in size and scope, all organizations faced the shared challenge of limited human, financial, and time resources, and this initiative has created a vital space for discussing best practices, optimizing support systems, and enhancing workplace well-being. This DRC-led initiative has been acknowledged for fostering collaboration and creating a platform for dialogue, strategy, and research on actionable solutions to improve employee well-being across the sector.

Following a 2024 post-action review and workstream implementation, DRC developed the Minimum Operating Procedure (MOP) for well-being in Emergency Response to ensure employees in emergencies receive care and benefits regardless of contract type. Aligning DRC's supportive initiatives, the MOP establishes clear entitlements for national employees, fostering a more equitable workplace. It will be implemented in 2025 and undergo continuous revision in an ongoing effort to strengthen DRC's commitment to fairness, employee well-being, and best practices across global operations.

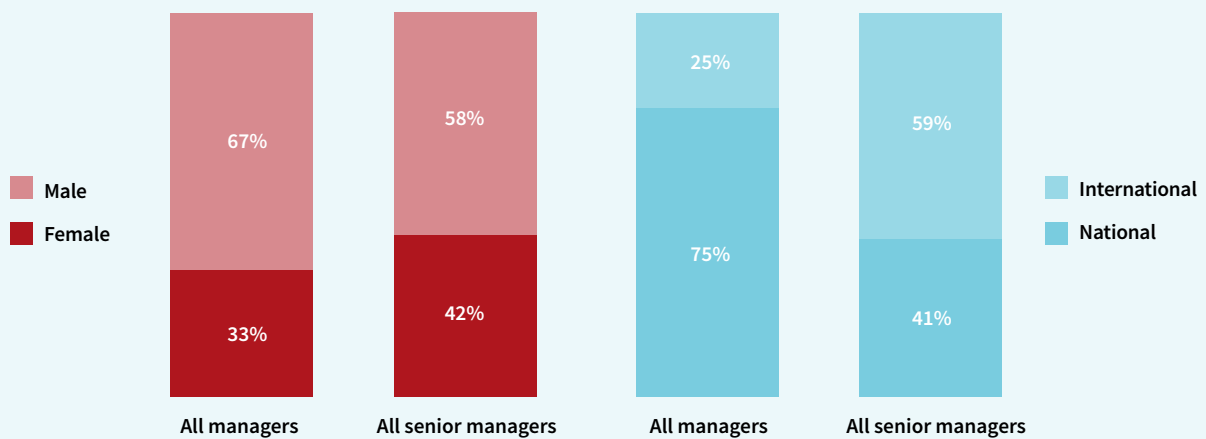
Leadership & Development – Empowering Employees for Impact

In 2024, we continued strengthening leadership development across DRC, equipping leaders with the skills and tools to drive impact. We hosted four Leadership Academy events for senior leaders, including, for the first time, a dedicated session for Area Managers, who play a critical role in ensuring effective humanitarian response and front-line operational continuity. As part of a more systematic approach to leadership development, we expanded our efforts to include stronger engagement with external learning providers, such as Cornell University, where employees continued to enhance their skills, completing over 130 courses throughout 2024. We also continued the rollout of

People Management Training across DRC, supporting managers in building strong teams and reinforcing core leadership skills.

To improve decision-making and strategic leadership, we enhanced data visibility with the launch of the global People Data Dashboards. This set of tools enables HR teams in country offices to engage with managers using more informed, data-driven insights, helping them to make better workforce decisions. By both developing leaders and equipping them with the right insights, we are ensuring that managers can lead more effectively and respond to the challenges of humanitarian work with confidence.

Manager and senior manager distribution by gender and contract type



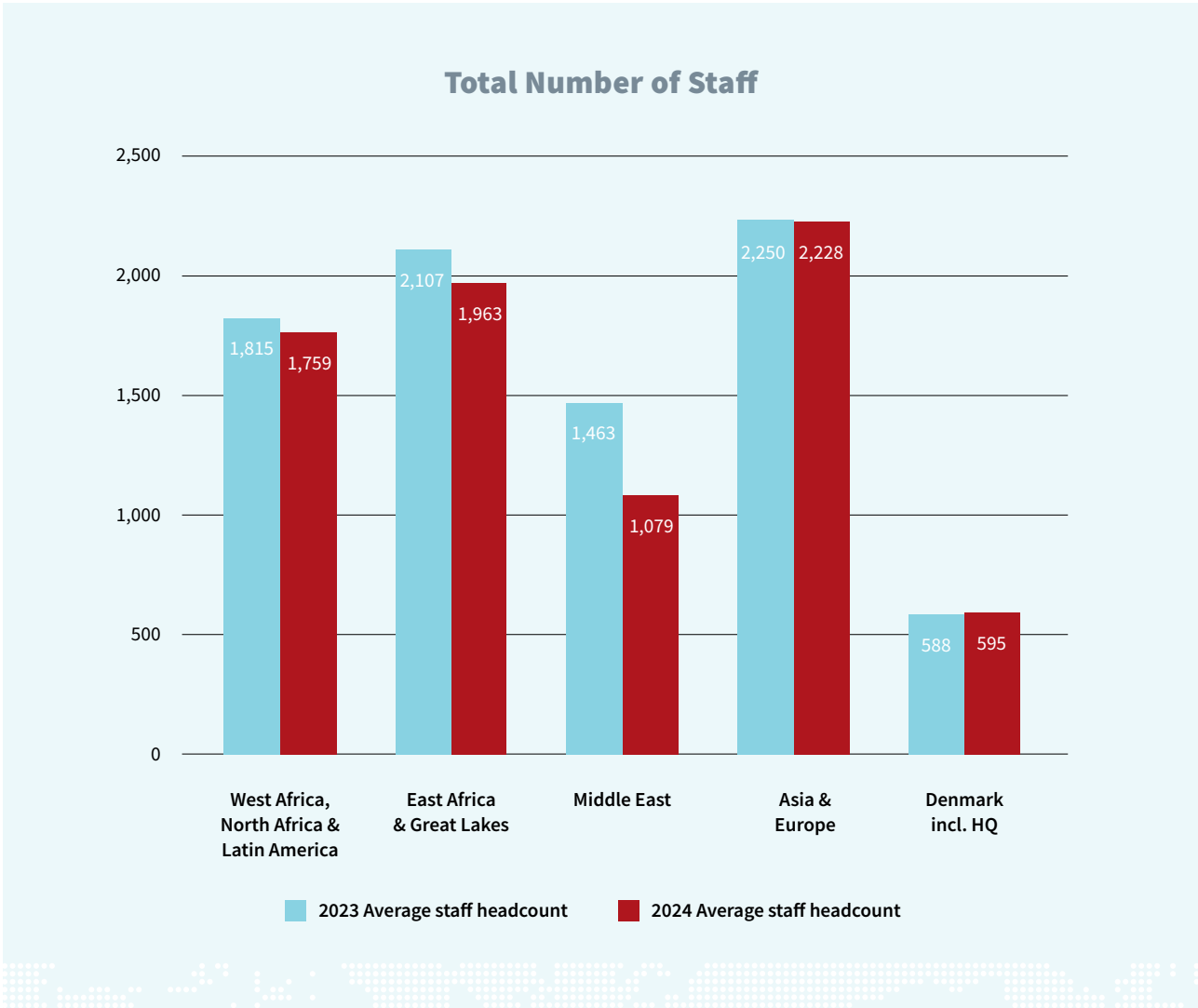
During the 2020-2025 strategic period, DRC focused on tracking the balance between employees on national and international contracts, as well as female and male employees in managerial positions. On an organizational level, we are progressing towards the KPI of 50% of managers on national contracts, although this has not yet been reached for senior management. On gender balance, we are tracking closer to the target of 50% female managers in senior manager positions than in the overall manager population.

Workforce at DRC

During 2024, DRC employed an average of 7,624 employees across all operations, a reduction of approximately 7% compared to 2023. The region with the biggest change was Middle East, which was reduced by 26%, mostly through headcount reductions in Iraq (167), largely driven by the closure of the Basra office, and Yemen (103). The second region with high headcount reductions was EAGL, with a reduction of 7%, largely driven by reductions in Ethiopia and South Sudan, but also tempered by headcount growth in Sudan and the Democratic Republic of Congo. These headcount numbers are directly influenced by programmatic restructuring or funding availability.

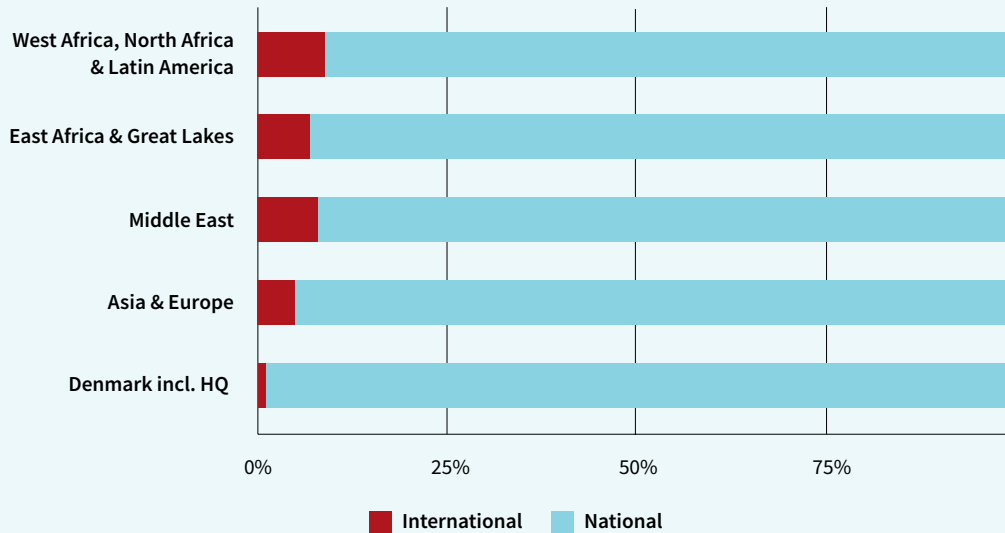
In the Asia-Europe region, Ukraine grew by almost 300 employees to an average of 800. This 57% year on year increase means the Ukraine operation is now comparable to Afghanistan in terms of headcount, making it one of our largest country operations.

Denmark, including representation offices, was stable in terms of headcount (595) with a total increase of only seven employees compared to 2023.



Globally, 7,112 (93.4%) employees were employed on national contract terms, whereas 503 (6.6%) were employed on international contract terms. This is similar to previous years.

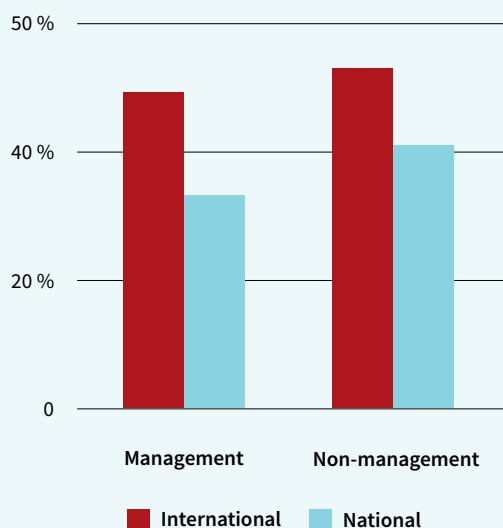
Type of Contract



DRC's global turnover decreased somewhat from 2023 to 2024, landing at 41.2%, which represents 3,143 employees leaving DRC during 2024. This relatively high rate aligns with similar organizations in the humanitarian sector, with about 76% of turnover being due to

funding instability and short-term contracts. Several projects are underway to reduce turnover and mitigate its operational impact, and monitoring turnover continues to be a focus area.

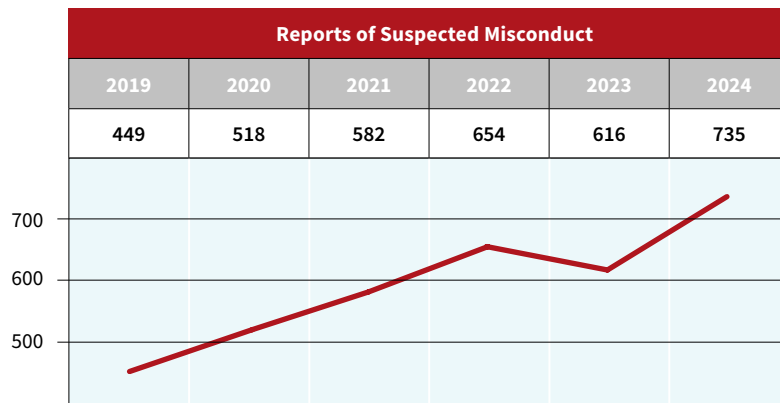
Turnover for management vs non-management by contract type



As seen in the graph to the left, turnover is higher for employees on international contract terms for both managers and non-managers.

DRC advertised 2,683 job vacancies throughout 2024, receiving over a quarter of a million applications in total. Ukraine, Colombia, and Denmark were the three countries with the most job openings, followed by Afghanistan and Burkina Faso. Each job received an average of 100 applicants, an 18% increase from 2023. The DRC Standby Roster sent 86 deployees from three rosters providing expertise on Resettlement and Registration, Child Protection (CP) and Gender-Based Violence (GBV). CP and GBV are new additions to the existing rosters. Furthermore, DRC sent 80 deployees to 37 different countries through the Humanitarian Response Roster during 2024.

Safeguarding & Code of Conduct



In 2024, several rollout initiatives around the revised Code of Conduct, Prevention of Sexual Exploitation, Abuse and Sexual Harassment (PSEAH) policy, and related Training of Trainers were launched across DRC to further strengthen the Safeguarding & Code of Conduct infrastructure. This drive to keep streamlining and improving ethics processes was evidenced by the revamping of the Safeguarding & Code of Conduct Operations Handbook and related Standard Operating Procedures in 2024.

The CoC Reporting Mechanism (CoCRM) relies on an architecture where a minimum of one registrar, one Safeguarding & Code of Conduct Focal Point, and one investigator is appointed in each Country Operation. 2024 saw a positive and significant increase in the number of trained investigators (93), following a PSEAH-enhanced investigation course newly designed by DRC.

DRC also saw the recruitment of additional dedicated Code of Conduct Specialist *positions* (in contrast to Code of Conduct *functions* relying on employees already having a distinct full-time position and their goodwill) in several country operations in 2024. This bolstering of the Code of Conduct infrastructure is seen as key in establishing a stronger CoCRM and further promotes a culture of accountability across the organization.

While there was a slight decrease in the total number of reports of suspected misconduct received in 2023 compared to previous years, 2024 marked a sharp increase in the number of reports received, culminating in a record-high tally of 735.

Importantly, this figure is to be read as a reflection of enhanced clarity around reporting channels across DRC, investment into dedicated resources, effective implementation of the Code of Conduct workstream, and heightened trust in the overall mechanism. Regarding the nature of allegations, the most common reported category in 2024 remained fraud & corruption, noticeably because of its broad definitional scope.

Type of Misconduct	Suspected	Proven
Corruption/Fraud	314	25%
Breach of Duty	218	17%
Abuse of Authority	205	16%
Unspecified	196	16%
Workplace Harassment	107	9%
Theft	51	4%
Sexual Exploitation and Abuse	46	4%
Racism/Discrimination	44	4%
Sexual Harassment	39	3%
Retaliation	19	2%
Violence/Assault	15	1%

DRC continued to heavily focus on strengthening a culture of accountability and enforcing zero-tolerance policies on SEAH and fraud & corruption in 2024, through enhanced work on developing specific new modules on PSEAH and designing a robust set of survivor-centered approach protocols. The success of the *Introduction to Prevention of Sexual Exploitation, Abuse, and Sexual Harassment* e-learning module, launched in 2024, is a strong indicator of expectations around the field.

Financial Management Review

In 2024, DRC's total revenue reached DKK 3.7 billion, a modest increase from DKK 3.6 billion in the previous year. While government funding remained a stable source throughout the year, DRC has been adapting to a changing donor landscape by seeking alternative funding sources to sustain its programs. Notably, DRC has increasingly turned to commercial contracts and fund management as innovative funding modalities. Institutional donors still make up the vast majority of the organization's income, however, representing more than 90% income in 2024 and years previous.

Largest operational impacts on finance in 2024:

Closing operations – To enhance efficiency and impact, DRC decided to strategically close several unsustainable operations, a process completed in 2024 for Poland, Moldova, Greece, Bosnia and Herzegovina, and Italy. Operations in Djibouti and Serbia continue and will be closed by the end of 2025.

New and resumed operations – In 2024, DRC intensified its efforts in Gaza, significantly increasing financial resources to address the humanitarian crisis exacerbated by the Israeli military offensive. Despite challenges, DRC's multi-sectoral response, including core relief items and economic recovery initiatives, aimed to support Gaza's most vulnerable populations.

Largest operations – In 2024, DRC allocated substantial financial resources to its largest operations in Ukraine (DKK 570m) and Yemen (DKK 378m). In Ukraine, DRC provided lifesaving assistance to millions affected by the conflict.

Operational shifts – In December 2024, changes in Syria's political landscape under Hayat Tahrir al-Sham (HTS) increased financial strain on the humanitarian sector, worsening displacement and economic hardships. Despite these challenges, DRC generated DKK 43m in revenue in Syria, crucial for ongoing relief efforts.

Program Spending

Rising inflation rates have led to increased costs for goods and services, impacting DRC's overall budget. Despite these challenges, DRC continues its long-term efforts to contain and reduce operating costs by optimizing procurement processes, reducing overhead costs, and leveraging technology to streamline operations. In FY24, DRC incurred DKK 3,724m in expenses across programming, fundraising, and internal operations, compared to DKK 3,554m in the prior fiscal year.

Financial Items

Supported by successful fundraising initiatives and prudent financial management practices, DRC maintained a strong liquidity position throughout 2024, with DKK 1,065m at the end of the year (compared with DKK 1,146m in 2023). The new reserves policy, applicable from January 2024, was implemented to improve financial transparency and enable better communication with stakeholders regarding reserve balance management. Exchange rate fluctuations continued to impact the bottom line, contributing positively but also posing a financial risk. Lastly, high bank interest received in 2024 (DKK 27m) provided DRC with an opportunity to strengthen its financial foundations and improve its capacity to support and deliver impactful program operations.

In January 2025, the US government issued Stop Work Orders for all US-funded aid work for the duration of a 90-day review. For DRC, this means a potential 20% decrease in activities, which would endanger the lives of millions of the world's most vulnerable people. As DRC adjusts to these developments, its strong liquidity and solid reserves place it in a robust financial position to navigate the new donor landscape. DRC remains actively focused on navigating financial challenges and leveraging opportunities to support its mission of providing humanitarian assistance to refugees and displaced persons worldwide.

Risks



DRC operates in challenging, hazardous humanitarian environments around the world to fulfill its vision and objectives to serve people and communities of concern. These contexts and objectives require DRC to manage a variety of risks effectively.

Based on information from Country and Regional Offices' risk registers, the following provides a general overview of risks faced in 2024 and DRC's responses to them. These risks are categorized as *Financial and Funding Risks*; *Security and Safety Risks*; *Operational and Access Risks*; *Regulatory and Compliance Risks*; and *Reputational and Programmatic Risks*.

Financial and Funding Risks

DRC faced considerable financial risks in 2024 related to budget shortfalls, donor hesitancy to fund essential structures, and financial compliance requirements. Funding gap risks threatened operational continuity with the potential to affect staffing and operations in several regions. Donor restrictions on covering core costs added pressure, while risks of financial non-compliance exposed DRC to potential losses and ineligible expenses.

DRC has sought to address these risks by exploring new funding sources and advocating for more flexible

donor funding. Efforts to improve financial oversight include developing tools for budget forecasting and implementing tighter expenditure controls. Cost-cutting measures, such as adjusting staff structures, have been introduced to maintain operations, though challenges persist in a difficult funding environment.

Security and Safety Risks

Ensuring the health, safety, security, and well-being of staff remains a key focus for DRC's risk management efforts. DRC faced notable security and safety risks in 2024 related to armed conflicts; staff detention, kidnapping, and fatalities; natural disasters; and attacks on DRC staff and facilities in multiple operational areas. Spanning numerous DRC contexts, these risks can endanger staff, disrupt programs, and lead to asset losses.

In response, DRC has updated safety protocols, including evacuation plans and staff training, particularly in high-risk zones. Risk assessments and contingency planning have been used to address the threat of natural disasters, and coordination with local authorities and partners aims to lessen the impact of insecurity. Despite these efforts, risks remain significant.

Operational and Access Risks

Operational and access risks threatened DRC's program delivery in 2024 due to supply chain issues, access restrictions, and sometimes-challenging humanitarian negotiation processes and agreements. DRC also faced risks of increased costs and delayed assistance to people and communities of concern due to conflicts, environmental challenges, and logistical disruptions.

DRC has worked to adapt by enhancing remote management capabilities and partnering with local actors to sustain operations in hard-to-reach areas. Supply chain adjustments and alternative payment systems have been introduced alongside tools to improve procurement planning. However, these measures have not fully resolved the underlying constraints.

Legal and Compliance Risks

In 2024, DRC faced increased legal and compliance risks related to managing complex local legal frameworks (e.g. labor and tax), data protection require-

ments, and legal disputes in various regions that posed threats of staff detention, penalties, and operational limitations. Data protection concerns, including demands for sensitive information, heightened risks of regulatory violations and harm to affected populations.

DRC has responded with increased monitoring of local laws and regulations and negotiating data-sharing terms where feasible, while limiting exposure of sensitive data. Steps to ensure timely registration and adaptation to legal changes have been taken, but compliance challenges continue to demand attention.

Reputational and Programmatic Risks

DRC faced reputational and programmatic risks in 2024 concerning potential staff misconduct, inconsistent program quality, and potential setbacks in program delivery and key initiatives. In turn, these risks can undermine DRC's reputation, relationships, trust, and confidence the organization enjoys with people and communities of concern, host governments, and donors.

DRC has increased training and awareness efforts around its Code of Conduct and improved reporting mechanisms to address suspected misconduct. Investments in program quality and technical capacity aim to limit reputational damage, though gaps remain, and maintaining confidence is an ongoing effort.

Closing Remarks

Moving forward, DRC intends to refine its operational risk management and establish a comprehensive Enterprise Risk Management Framework (ERMF) to replace its current Risk Management Framework from 2016, which primarily adopts a bottom-up approach centered on operational risks in country operations. Through the new ERMF, DRC aims to foster an organization-wide risk management culture and practice that integrates both top-down and bottom-up perspectives alongside corresponding management and board responsibilities, while recognizing that such work requires time and resources to fully implement.

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 2024 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 organization, and ISOBRO's financial reporting guidelines for fundraising organizations.

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 organization's financial position on 31 December 2024 and of the results of its operations for the financial year 1 January – 31 December 2024.

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 organization 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 organization's activities and financial position and a description of the special risks that can affect the organization. The annual report is recommended for approval by the Annual Council Meeting.

Copenhagen, 16 June 2025

Charlotte Slente
Secretary General

Pia Løvig Ravn
Chief Financial Officer

**The Board of Directors of
the Danish Refugee Council**

Carsten Stendevad
Chair

Ulla Næsby Tawiah
Vice Chair

Caroline Tromer Dragsdahl

Henrik Bodskov

Kim Simonsen

Mette Fejfer

Nina Boel

Rasmus Stühr Jakobsen

Torben Huss

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 2024, 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 568 of 24 May 2023 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 2024 and of the results of its operations and cash flows for the financial year 1 January to 31 December 2024 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 568 of 24 May 2023 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 568 of 24 May 2023 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

The management of Danish Refugee Council (DRC) is responsible for the transactions comprised by the financial statements and for ensuring the compliance of the transactions with the applicable appropriations, legislation and other regulations as well as with any contractual obligations and generally accepted practice. The management is also responsible for the administration of the funds and the operation of the activities comprised by the financial statements and for establishing the systems and processes relevant for ensuring economy, efficiency and effectiveness in the activities of Danish Refugee Council.

As part of our engagement to audit the financial statements, it is our responsibility to conduct compliance and performance audits of selected subject matters in accordance with the Danish Standards on Public-Sector Auditing (SOR). This implies that we assess whether there is a risk of material violations of regulations in the transactions covered by the financial statements, or a risk of material performance deficiencies in the systems and processes established by the management. On the basis of our risk assessment, we determine the subject matters of which we will conduct our compliance audit or performance audit.

In a compliance audit, we verify with reasonable assurance whether the specific transactions that we have selected as the subject matter of our audit

comply with the relevant criteria established by applicable appropriations, legislation, other regulations, agreements or generally accepted practice. In a performance audit, we assess with reasonable assurance whether the specific systems, processes or activities that we have selected as the subject matter of our audit exhibit due considerations to economy, efficiency and effectiveness in the operation of Danish Refugee Council and the administration of the funds covered by the financial statements.

Our audit of any given subject matter aims to obtain sufficient and appropriate audit evidence in order to conclude with reasonable assurance on the subject matter. It is not a guarantee that an audit conducted with reasonable assurance will detect any material violation in the transactions covered by the financial statements, or any material performance deficiency in the systems and processes established by the management. Since we have only conducted compliance and performance audits of selected subject matters, we cannot provide assurance that there may be no material violations of regulations or material performance deficiencies in other subject matters.

If, based on the work performed, we conclude that our audit gives rise to material critical comments, we are required to report these in this statement.

We do not have any material critical comments to report in this respect.

Copenhagen, 16 June 2025

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

Christian Dalmose Pedersen

State-Authorised
Public Accountant
MNE No. 24730

Thomas Holm Christensen

State-Authorised
Public Accountant
MNE No. 46321

Income Statement 1 January – 31 December 2024

Note		2024 DKK '000	2023 DKK '000
	Income-generating activities		
2	Public and private funds collected (restricted)	3,559,857	3,455,198
3	Private funds collected (unrestricted)	72,065	83,464
4	Income from own activities	39,226	33,495
	Total income from income-generating activities	3,671,147	3,572,157
5, 10	Expenses related to income-generating activities	3,502,576	3,338,412
6, 10	Expenses related to own activities	33,603	28,688
7	Net financial income/expenses	-48,360	7,917
	Result from income-generating activities	183,327	197,141
8	Administrative expenses	187,766	186,413
	Result before special-purpose activities	-4,439	10,727
9	Special-purpose activities	8,819	10,135
	Result for the year	-13,258	592
	Result for the year is transferred to equity as follows:		
	Unrestricted funds	-9,958	592
	Restricted funds	-3,300	0
	Total distribution of result	-13,258	592

Balance Sheet as of 31 December 2024

Note		2024 DKK '000	2023 DKK '000
11	Assets		
	Motor vehicles	4,054	2,835
	Fixtures and fittings and IT	126	126
	Total property, plant and equipment	4,180	2,961
	Total non-current assets	4,180	2,961
	Current assets		
	Receivables		
	Project aid	386,120	603,401
	Trade receivables	35,100	10,092
	Other receivables	28,599	39,598
	Government allocations, etc.	0	856
	Prepayments	12,020	9,485
	Total receivables	461,838	663,432
12	Cash and cash equivalents	1,064,749	1,145,979
	Total current assets	1,526,587	1,809,411
	Total assets	1,530,767	1,812,372
	Equity and liabilities		
	Equity		
	Unrestricted funds	352,286	362,245
	Restricted funds	27,700	31,000
	Total equity	379,986	393,245
13	Provisions	16,211	33,732
	Current liabilities other than provisions		
	Trade payables	32,612	45,965
	Project aid, unexpended grants	984,698	1,232,823
	Government allocations, etc.	0	132
14	Other payables	117,260	106,475
	Total current liabilities other than provisions	1,134,570	1,385,395
	Total equity and liabilities	1,530,767	1,812,372

Note 15 Other liabilities

Note 16 Related parties

Statement of Changes in Equity for 2024

Equity		DKK '000			
	Unrestricted funds	Restricted funds			Total equity
		Emergency Fund Reserve	Strategic Investments Reserve	Restricted Operation Reserve	
Balance at 1 January	362,244	5,000	20,000	6,000	393,244
Result for the year	-13,258	0	0	0	-13,258
Amount transferred for the year	6,460	0	0	0	6,460
Amount spent for the year	-3,160	0	0	-3,300	-6,460
Balance at 31 December	352,286	5,000	20,000	2,700	379,986

Cash Flow Statement for 2024

Note		2024 DKK '000	2023 DKK '000
	Assets		
	Result for the year before financial income/expenses	-61,618	8,509
11	Depreciation, amortisation and impairment losses	1,039	2,430
	Increase/decrease in receivables	201,594	35,096
	Increase in provisions	-17,521	-27,440
	Increase/decrease in liabilities other than provisions	-250,826	-10,639
		-127,331	7,955
7	Net financial income/expenses	48,360	-7,917
	Cash flows from operating activities	-78,971	38
11	Acquisition of property, plant and equipment	-2,826	-2,646
11	Disposal of property, plant and equipment	568	605
	Cash flows from investing activities	-2,259	-2,041
	Cash flow for the year	-81,230	-2,003
12	Cash and cash equivalents at 1 January	1,145,979	1,147,982
12	Cash and cash equivalents at 31 December	1,064,749	1,145,979

Note 1

Summary of Significant Accounting Policies

The Annual Report of the Danish Refugee Council (DRC) for 2024 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 Organization, and ISOBRO's financial reporting guidelines for fundraising organizations.

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

The presentation of number of employees in Denmark previously shown as the average of the annual number of 1924 hours per full-time employee is shown as the average number of employees registered in the Organization's ERP system.

The comparative number for 2023 has been changed accordingly.

Basis of recognition and measurement

Assets and liabilities

Assets are values owned by DRC or where the organization 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 can also be receivables in so far they are not subject to consideration or fulfillment of any conditions which is not delivered or fulfilled on the balance sheet date.. 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 Organization, 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 Organization 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 Organization, 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 Organization's equity, i.e. the value of transactions, events etc. that have increased the Organization'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 Organization and so reduced its equity, i.e. the value of transactions, events etc. that have reduced the Organization'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 Organization'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 Organization 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 organization 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 organizations. 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 organization of various fundraising events, expenses incurred for international activities, and expenses related to the Organization'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 Organization.

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 Organization's General Secretariat, which is responsible for e.g., advocacy projects and the Organization'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 Organization 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 2024 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 organization 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 Organization 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 Organization'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 Organization'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 Organization'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 Organization.
Equity ratio	$\frac{\text{Equity} * 100}{\text{Balance sheet total}}$	The equity ratio reflects the Organization'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 Organization that is based on grants etc. from public authorities and private donors.

Headcount

The number of employees remunerated in Denmark as well as abroad is based on the average number of employees registered in the Organization'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 Organization'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

	2024 DKK '000	2023 DKK '000
Public and private funds collected (restricted)*		
Project aid, pools, etc.*	3,514,051	3,409,001
Funds from the DMII * * *	4,100	4,000
Funds from the DMII: Grant for volunteer work * * *	11,426	11,769
Funds from the DMII: Grants for asylum counselling, documentation etc, * * *	19,603	18,824
Funds from the DMII: Repatriation * * *	4,658	4,269
Funds from the DMII: Centre for Vulnerable Refugees * * *	1,300	1,200
Allocation funds**	4,719	6,135
Total public and private funds (restricted), total	3,559,857	3,455,198

Specification of restricted campaigns conducted in 2023

Description	Collected	Expenses	Result	Spend	Transferred to 2025
National charity event - " Danmarksindsamlingen" South Sudan*	7,060	494	6,566	2,884	3,682
Ukraine	2,482	1,423	1,059	0	1,059
Afghanistan	844	541	304	200	103
Yemen	694	514	179	0	179
Gaza	2,031	1,273	758	0	758
Syria	1,155	763	392	520	-128
Lebanon	1,376	877	499	0	499
Integration	5	0	5	0	5
Total	15,647	5,885	9,762	3,604	6,157

*Funds from the 2024 national charity event "Danmarksindsamlingen" total DKK 7,1 million of which DKK 0,5 million are spend by DRC on administration.
The remaining amount of DKK 3,7 million are transferred in 2025.

**The grant of DKK 4,7 million granted in 2023 has been utilised in 2024 in accordance with the Organization's object. See also note 9. The grant of DKK 7,4 million provided in 2024 has been approved for carry forward to 2025 and has been recognized in the line item "Other payables" in the financial statement for 2024.

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

Note 3

	2024 DKK '000			2023 DKK '000		
Private funds collected (unrestricted)	Income	Expenses	Result	Income	Expenses	Result
House and/or street collections	59,362	16,416	42,946	61,697	13,783	47,913
Annual national collection	0	0	0	11,589	3,896	7,693
Unearmarked campaigns	8,435	3,633	4,802	6,894	4,171	2,723
Activities covered by the collection act	67,797	20,049	47,748	80,179	21,850	58,329
Unearmarked inheritances and gifts	1,292	250	1,043	918	184	734
Sale of goods and services in the webshop	2,454	1,616	838	1,862	1,415	447
Other activities	3,747	1,866	1,881	2,780	1,599	1,181
Allocated indirect cost	0	20,623	-20,623	0	19,810	-19,810
Total	71,544	42,538	29,006	82,959	43,259	39,700
Membership fees from membership organizations	244	0	244	244	0	244
VAT compensation	278	0	278	261	0	261
Total	72,065	42,538	29,527	83,464	43,259	40,205

Note 4

	2024 DKK '000	2023 DKK '000
Income from own activities		
Income from sales of consultancy services	39,226	33,495
Total income from own activities	39,226	33,495

Note 5

	2024 DKK '000	2023 DKK '000
Expenses related to income-generating activities		
Expenses related to fundraising activities	42,538	43,259
Project-related expenses:		
Projects, pools, etc.*	3,423,052	3,259,091
	3,465,590	3,302,350
Expenses related to the Danish Ministry of Immigration and Integration:		
Volunteer work	11,426	11,769
Asylum counselling, documentation, etc.	19,603	18,824
Repatriation	4,658	4,269
Centre for Vulnerable Refugees	1,300	1,200
	36,987	36,062
Total expenses related to income-generating activities	3,502,576	3,338,412

* DKK 76.9 million thereof relates to Danida single projects, DKK 219.4 million relates to FCDO, DKK 0.8 million relates to UNODC and DKK 15.9 million relates to IKEA Foundation.

Note 6

	2024 DKK '000	2023 DKK '000
Expenses related to own activities		
Other external expenses	5,885	7,417
Payroll costs	27,718	21,271
Total expenses related to own activities	33,603	28,688

Note 7

	2024 DKK '000	2023 DKK '000
Net financial income/expenses		
Net interest income/expenses	-27,098	-23,988
Net other financial income	-21,261	31,904
Total net financial income/expenses	-48,360	7,917

Note 8

	2024 DKK '000	2023 DKK '000
Administrative expenses		
Other external expenses	46,136	49,297
Payroll costs	141,630	137,116
Total administrative expenses	187,766	186,413

Note 9

	2024 DKK '000	2023 DKK '000
Special-purpose activities		
Expenses related to Ministry of Social Affairs, Housing and the Senior Citizens:		
Salary	3,001	4,090
Volunteer housing	507	662
Activities for refugees	761	834
Other expenses	450	549
Total expenses related to Ministry of Social Affairs, Housing and the Senior Citizens	4,719	6,135
General Secretariat	4,100	4,000
Total special-purpose activities	8,819	10,135

Note 10

	2024 DKK '000	2023 DKK '000
Payroll costs		
Wages and salaries	602,696	558,104
Wages and salaries, local project staff abroad	716,507	730,101
Change in provision for holiday pay obligation	1,332	2,365
Total wages and salaries	1,320,535	1,290,570
Pension contributions	49,097	45,731
Social security costs	53,210	60,879
Total payroll costs	1,422,842	1,397,180
Of this, remuneration to the Secretary General, including pension contributions The Board of Directors is not remunerated.	1,468	1,420
Number of staff in Denmark as well as abroad, including expats	7,586	8,284

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	17,159	1,493
Additions	0	2,826	0
Disposals	0	568	0
Carrying amount at 31 December	3,098	19,418	1,493
Depreciation and impairment losses			
Carrying amount at 1 January	3,098	14,324	1,367
Depreciation and impairment losses	0	1,039	0
Depreciation and impairment losses, disposals	0	0	0
Carrying amount at 31 December	3,098	15,363	1,367
Total carrying amount at 31 December	0	4,054	126

Note 12

	2024 DKK '000	2023 DKK '000
Cash and cash equivalents		
HQ	866,303	866,730
Cash and cash equivalents in Denmark	1,318	4,999
Cash and cash equivalents outside Denmark	197,127	274,249
Total cash and cash equivalents	1,064,749	1,145,979

Note 13

	2024 DKK '000	2023 DKK '000
Provisions		
International projects	11,331	19,253
Other	4,880	14,479
Total provisions	16,211	33,732

Note 14

	2024 DKK '000	2023 DKK '000
Other payables		
Holiday pay	17,604	16,336
Other	99,656	90,139
Total other payables	117,260	106,475

Note 15

	2024 DKK '000	2023 DKK '000
Other liabilities		
Rent	16,981	19,834
Total other liabilities	16,981	19,834

Note 16**Related parties**

The Danish Refugee Council is an umbrella organization of non-partisan, voluntary national and international humanitarian organizations. Related parties are the Executive Committee 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 2024 in DKK ´000

Description	Reference no.	Amount
Supporting Host communities and IDPs to Facilitate sustainable Transition towards inclusive solutions	2020-44586	502
Building Self-Reliance and Resilience in West Nile	2021-35114	4,142
Uganda Refugee Resilience Initiative (URRI)	2023-17422	572
Pathways to Prosperity under “Inclusive Refugee Responses in Kenya”	23/17787	11,238
Integrated Recovery Assistance in Mykolaiv	23/22933	12,743
Meaningful participation of young people in the processes of the Global Refugee Forum 2023	2023-28475	746
Joint IDP Profiling Service	2023-24821	1,513
Strengthening the Resilience Capacities and Socioeconomic Well-being of crisis affected communities in Syria	23/33655	13,346
Mixed Migration Centre: Improving knowledge, policy and programming on mixed migration 2023 - 2025	23/33833	8,681
Bridging the prevention gap in Jordan and Lebanon through evidence-based behavior change programming for	N/A	15,110
Improving knowledge, policy and programming on mixed migration 2023-2025	N/A	224
Support to Ukraine Recovery Through Mine Action Response in Ukraine	24/24725	6,684
Energy security of critical public infrastructure in Sumska, Kharkivska, Zaporizka and Mykolaivska oblasts, and Ukraine	24/41146	162
Support to reconstruction and recovery of Mykolaivska Oblast through restoration of sustainable access to clean water in areas of need	24/28211	1,245
Support to the Uganda Refugee Resilience Initiative Consortia prior to recruitment of a Long Term Adviser and Establishment of URRI Secretariat	N/A	2
Total		76,911

Foreign, Commonwealth & Development Office (FCDO) utilised in 2024 in DKK ´000

Description	Reference no.	Amount
Coordinated lifesaving multisectoral response to crisis affected populations in South Sudan	204019-401	2,152
Sahel Regional Fund to Support Projects in Sahelian Countries	300943-105	123,577
Humanitarian Enablers Programme (HEP)	301072-101	8,815
Global Mine Action Programme 3	301095-411	677
Jordan Protection Programme (JPP) Support to Vulnerable Refugees and Jordanians	301237	34,306
Tanzania Humanitarian Assistance Programme (T-HAP)	3013175-401	4,880
Enhancing protection for Conflict-Affected Communities in Sudan	301450-105	39,714
Improving knowledge and filling information gaps on the drivers and conditions of mixed migration journeys	PMF ISFD REG 053204	1,704
ABL Across ABL (Adult-Based Learning Across the Administrative Boundary Line)	PEA ISFD GGT 0313037	111
Climate change and mobility in the Middle East: State of knowledge	N/A	857
Humanitarian Emergency Response Operations and Stabilisation (HEROS) Project; Standby Partnership	301381-408	2,600
Total		219,393

United Nations Office on Drugs and Crime (UNODC) utilised in 2024 in DKK ´000

Description	Reference no.	Amount
Rapid Actionable Assessment of Human Trafficking and Migrant Smuggling in the context of the Ukrainian War	GLOX64	682
UNODC Observatory on Smuggling of Migrants	XAPXP7	108
Total		790

IKEA Foundation utilised in 2024 in DKK ´000

Description	Grant received	Reference no.	Amount
Refugee Investment Facility	3,525	G-2202-02115	13,458
Regional Durable Solutions Secretariat	2,117	G-2204-02138	2,411
Total	5,642		15,869



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