

MEDAIR UK

England & Wales · Charity number 1056731

Details

Status	Registered
Legal form	Charitable company
Company number	03213889
Registered	1996-07-11
Register	View on the Charity Commission register

Contact

Address	St. Marks Church Kennington Park Road London SE11 4PW
Phone	02087720100
Email	united.kingdom@medair.org
Website	www.medair.org

Activities

Objects: TO RELIEVE HUMAN NEED, HARDSHIP AND SUFFERING IN WHATEVER PARTS OF THE WORLD PARTICULARLY BY MEANS OF MOBILIZING AND DEPLOYING HUMAN AND MATERIAL RESOURCES TO PROVIDE APPROPRIATE RELIEF AND AID TO DISTRESSED POPULATIONS, WITHOUT RACIAL, POLITICAL OR RELIGIOUS DISCRIMINATION

Activities: Medair UK provides human and material resources in support of the multisectoral relief and recovery projects coordinated by Medair. Medair is a humanitarian organisation, inspired by Christian faith, to relieve human suffering in some of the world's most remote and devastated places. Medair helps families in crisis, regardless of race, creed or nationality, survive and recover with dignity.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Afghanistan
- Bangladesh
- Congo (Democratic Republic)
- Iraq
- Jordan
- Lebanon
- Madagascar
- Mozambique
- Somalia
- South Sudan
- Yemen

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,284,235	£1,254,699	£212,111	0
2023-12-31	£1,007,435	£1,048,216	£182,204	6
2022-12-31	£1,468,935	£1,462,852	£223,343	6
2021-12-31	£1,129,616	£1,105,206	£215,526	5
2020-12-31	£1,646,075	£1,582,699	£194,731	7

Trustees

Name	Role	Appointed
Andrew Howe		2018-11-29
Christine Brindley		2019-02-21
Elisa Alberto		2024-10-04
Fraser Bell		2025-09-18
Habtam Asnko Ewnie		2022-09-08
Iain David Worthington Evans		2022-09-08
Peter Wilson		2020-09-25

MEDAIR UK

England & Wales - Charity number 1056731

Accounts

Company Number: 3213889
Charity Number: 1056731

Medair UK

Report and financial statements
For the year ended 31 December 2024

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For the year ended 31 December 2024

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Reference and administrative information

For the year ended 31 December 2024

Company number 3213889
Country of incorporation United Kingdom

Charity number 1056731
Country of registration (England & Wales, Scotland or Northern Ireland)

Registered office St Marks Church
and operational address 337 Kennington Park Road
London
SE11 4PW

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Elisa Alberto	(Appointed 3rd October 2024)
Christine Brindley	
Iain Evans	
Habtam Ewnie	Treasurer
Andrew Howe	Co-Chair
Rita McIntyre-Pantz	(Resigned 5 th June 2024)
Peter Wilson	Chair

Key management personnel Edward Woods Director

Bankers HSBC
1 High Street
Harpenden
Hertfordshire
AL5 2RS

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

The trustees present their report and the audited financial statements for the year ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a Directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Introduction from the Chair

An extraordinary year partnering with extraordinary teams and donors, thank you all so, so much! As Trustees, it's been a truly remarkable privilege indeed, to share with such compassionate individuals whose resolute dedication and faith has positively impacted nearly 4m people in extreme and overlooked conditions.

You will see, and bucking all trends, in this past year, Medair UK has exceeded previous fund-raising thresholds, responding to more conflict, disease and disasters so that more of the world's most vulnerable and hard-to-reach people can live with dignity and hope.

During 2024 Medair UK provided financial support from individuals, Trusts and Foundations and churches, to 12 of Medair's 13 programmes, contributing to the 3,743,021 people that Medair teams have assisted in 2024.

The financial support during 2024 reflects a 27% increase on the previous year. We are encouraged by this continued growth, which strengthens our ability to respond swiftly and effectively to crises around the world.

Throughout 2024, supporters across the UK responded with remarkable generosity. In April, on the second anniversary of renewed conflict in Sudan, their support helped bring hope to those caught in crisis. Over the summer, as mpox spread from the Democratic Republic of Congo, Medair teams were on the frontline of the response. In September, when regional conflict escalated in Lebanon, displacing hundreds of thousands, our supporters stood with us. And at Christmas, supporters helped ensure that vulnerable children in Afghanistan could access critical malnutrition treatment—thanks to the unwavering dedication of our teams on the ground.

This year we have continued to see further growth in support from Trusts and Foundations. To highlight, a generous grant from The Kays Foundation ensured that over 10,000 of the most vulnerable children and women to access life-saving health care, nutrition support and clean water. We also marked ten years of partnership with All We Can whose continued support included a vital grant towards our ongoing response in Aleppo, following the devastating earthquakes of February 2023.

Trustees' annual report

For the year ended 31 December 2024

In September, the Medair UK team made a meaningful move to relocate their offices to St Mark`s Church, that not only reduced cost but built greater partnership with a local church as we seek to strengthen our partnership with churches across the UK. Through the year the team were delighted to share about Medair at a number of new and long-standing partner churches, as well as partner with the Wonderful Summit and HTB Focus connecting with many new people keen to hear about Medair.

As a Trustee Board we said a heartfelt thank you and farewell to Rita McIntyre-Pantz who stepped down after many years of helping Medair teams both in field and sharing her knowledge and expertise here in the UK. We were also so blessed, as we welcomed Elisa Alberto onto the Board with her wealth of international expertise across corporate leadership development and culture transformation projects.

Our role as Trustees is to ensure that Medair UK's activities remain focussed on its stated purposes and are aligned with and supporting the delivery of Medair UK's strategic objectives. This report details the extent to which Medair UK delivered its goals in 2024, and the benefits the charity has brought to those groups of people it is set up to help.

I am sure you will find as you read on, that the positive impact upon so many, makes this an extraordinary organisation, ran by extraordinarily talented, resilient individuals, supported by deeply compassionate hearted communities, to whom we all owe our eternal gratitude and thanks.

Please read further into the compelling impact of Medair. For more information, news and stories visit our website www.medair.org.

Peter Wilson
Chair, Medair UK

Introduction from the UK Director

In a year marked by growing humanitarian needs and rising global instability, the generosity of our supporters across the UK has been nothing short of extraordinary. Your compassion and commitment have enabled Medair to respond to some of the world's most urgent and under-reported crises—bringing lifesaving assistance to those who need it most.

From the ongoing conflict in Sudan to renewed displacement in Lebanon, from delivering newborns safely in Somalia to treating malnutrition in Afghanistan, your support has helped us act swiftly and effectively. Together, we raised over £1.28 million in 2024—a 27% increase on 2023 and, encouragingly, our highest fundraising year to date. This growth strengthens our capacity to stand with vulnerable communities wherever the need is greatest.

I have the privilege of working alongside many remarkable colleagues, including Dr Pierre-Olivier, who led our response to the mpox outbreak in the Democratic Republic of Congo. Many of us first heard about mpox when an outbreak emerged near the town of Goma. Medair was among the first to respond, rapidly establishing treatment centres and engaging with displaced communities to raise awareness. In an interview with BBC Breakfast, Dr Pierre shared that no deaths were recorded in any of Medair's health facilities—a testament to the trust we've built through long-term presence and partnership with local communities.



At the same time, we are mindful of the sobering challenges ahead. Reductions in government funding at the start of 2025 have made the role of private philanthropy, churches, and foundations more critical than ever. In this evolving landscape, our focus on building deep, enduring relationships with our supporters is both essential and energising.

Yet despite these challenges, we remain hopeful. We are hopeful because we know that when we work together—with courage, compassion, and with our Christian conviction—life and hope is unlocked for those facing the darkest of circumstances.

Thank you for standing with us. We are working together for life and hope.

With every blessing,

Edward Woods
Director, Medair UK

Purposes and aims

Objects

Medair UK's objects are to relieve human need, hardship and suffering in crisis and disaster-affected parts of the world, particularly by means of mobilizing and deploying human and material resources to provide appropriate relief and aid to distressed populations, without racial, political or religious discrimination.

In keeping with these objects, Medair UK raises financial resources in support of the multi-sectoral relief and recovery projects co-ordinated by Medair, based in Switzerland.

Values

Integrity

We strive to live out our values and principles consistently at every level of the organisation, and in every location – from the most remote team to the global support office. Our desire is that, as we work together, our attitudes, words and actions will be true to Medair's vision and character.

Hope

We seek to bring hope to people devastated by crisis and caught in apparently hopeless situations. Together with the communities we serve, we strive to make sustainable improvements and increase their capacity to build a better future.

Compassion

We desire to relieve human suffering in times of crisis, disaster and conflict. We seek out people who are the most vulnerable, come alongside them and offer practical support through relief and recovery initiatives.

Accountability

We are committed to best practices in our management and operations, pursuing excellence in all that we do. We make ourselves accountable to our supporters, our staff, and those we serve, and seek input from them to help us improve our activities and procedures.

Dignity

We believe that each person is made in God's image and is therefore uniquely valuable and worthy of the highest respect. Consequently, we reach out to all in need, irrespective of their race, gender, religion, age or nationality. Wherever possible, we personalise our assistance, taking individual needs and circumstances into account, and respecting the dignity and independence of the people we serve.

Faith

Because we follow Jesus Christ, who taught that our highest goal is to love God and to care for those in need, we are motivated to care for those who suffer. Our faith inspires us to give our best

in all circumstances. By faith, we pray for wisdom when facing difficult decisions, and for courage to live and work in demanding and often dangerous situations.

Joy

As we work together to serve people in great need, we choose to nurture life-giving joy that comes from our Creator and gives us strength in the midst of the challenges we face and the suffering we encounter. Therefore, we seek to be thankful, to be united and at peace with one another, to share our burdens with and encourage one another, and to celebrate together.

Objectives and activities

The charity's main activities and beneficiaries are described below. All Medair UK's charitable activities focus on the provision of financial resources in support of the multi-sectoral relief and recovery projects co-ordinated by Medair, and are undertaken to further Medair UK's charitable purposes for the public benefit.

Medair UK is an affiliate office of the international Christian humanitarian organisation Medair, based in Switzerland. A covenant of partnership, a voluntary agreement signed by Medair UK in July 2021, defines the relationship between Medair UK and Medair. Under the terms of the covenant Medair UK commits to focus its activities in the UK predominantly on raising funds from non-governmental sources, mobilising prayer and assisting in the recruitment of Medair staff.

Medair UK delivers these objectives and activities, with the express aim of helping to deliver the global Medair strategy. Our 5-year global strategy, *working together for life and hope*, was launched in January 2025 that affirms our mandate as a Christian humanitarian organisation that:

Saves Lives: We are humanitarians upholding the dignity of human life. Our assistance is impartial, independent, and neutral. We deliver quality programming that focuses on the most life-saving needs.

Restores Hope: Our teams bring life and restore hope. We need hope to carry on. We need to believe that it is possible to dream of a brighter future. We restore hope not only by helping people survive, but also by helping to make their lives easier during a crisis.

Partners Generously: We partner and collaborate with other NGOs, acting out of a spirit of abundance to benefit people in crisis. We partner closely with the communities where we work, acting out of a spirit of respect, compassion, and dignity.

Main Activities

The trustees review the aims, objectives and activities of Medair UK each year. The trustees also refer to the guidance contained in the Charity Commission's general guidance on public benefit. The review helps ensure that Medair UK's activities remain focussed on its stated purposes and are aligned with and supporting the delivery of Medair UK's strategic objectives. This report details the extent to which Medair UK delivered its goals in 2024, and the benefits the charity has brought to those groups of people it is set up to help.

Raising Funds

Medair UK receives support from three primary groups of donors: individuals, Trusts and Foundations, and churches. In the year ending 31 December 2024, we raised a total of £1,284,235. This included £450,805 from individuals, £718,449 from Trusts and Foundations, and £36,326 from churches. We are immensely grateful for the generous partnership of all our supporters across the UK.

This total reflects a 27% increase on the previous year's income of £1,007,435 and surpasses even our historically high income of £1,128,257 in 2022, which had been significantly bolstered by the Ukraine appeal. We are encouraged by this continued growth, which strengthens our ability to respond swiftly and effectively to crises around the world.

In 2023, Medair UK supported 13 of Medair's 14 country programmes. The majority of Medair UK's funding went to Sudan, Chad, Kenya, Lebanon, South Sudan, and Ukraine.

Medair remains committed to delivering lifesaving assistance in some of the world's most overlooked crises. Throughout 2024, supporters across the UK responded with remarkable generosity to the emergencies we highlighted. In April, on the second anniversary of renewed conflict in Sudan, their support helped bring hope to those caught in crisis. Over the summer, as news of mpox spread from the Democratic Republic of Congo, we shared how Medair teams were on the frontline of the coordinated humanitarian response. In September, when regional conflict escalated in Lebanon, displacing hundreds of thousands, our supporters stood with us. And at Christmas, compassionate supporters helped ensure that vulnerable children in Afghanistan could access critical malnutrition treatment—thanks to the unwavering dedication of our teams on the ground.

Over the past three years, we have seen significant growth in support from Trusts and Foundations. We are deeply grateful for the continued trust, generosity, and shared commitment of our UK-based partners, who stand alongside us in delivering lifesaving humanitarian interventions to communities in crisis.

The Kays Foundation gave a very significant grant towards our urgent intervention in northern Kenya. Their support ensured that over 10,000 of the most vulnerable children and women

Trustees' annual report

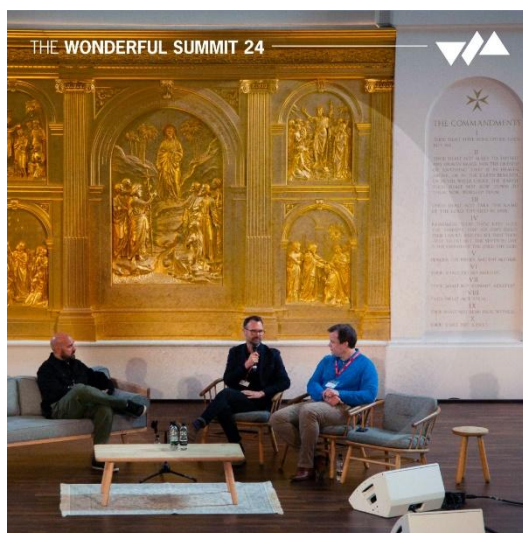
For the year ended 31 December 2024

affected by drought, malnutrition, and disease in northern Kenya have been able to access life-saving health and nutrition support and access to clean water.

2024 marks ten years of partnership between Medair UK and All We Can, the Methodist Relief and Development Fund. Over the past decade, All We Can has been a vital and valued partner, enabling us to respond to crises around the world with greater reach and impact. This year, their continued support included a crucial grant towards our ongoing response in Aleppo, following the devastating earthquakes that struck the region in February 2023.

Alongside our partnerships with philanthropists, Trusts, and Foundations, we are deeply thankful for the growing community of generous individuals and families across the UK. In 2024, with the support of a matched fund from a long-standing Medair supporter family, we launched a new Regular Giving campaign. This initiative helped grow our community of monthly donors by 16% and raised an additional £48,000 to support our work in some of the world's most vulnerable places.

Through the year we created many opportunities to connect with existing supporters and introduce new people to Medair. We continued our Medair Connect initiative, welcoming over 300 people onto our online events to hear first-hand from our teams in countries like Ukraine, Sudan and Lebanon. We were thrilled to partner with HTB Focus and the Wonderful Summit, being present at both events and connecting with many new people keen to hear about Medair.



We are deeply thankful for everyone who supports Medair financially in the UK. Their generosity, compassion, and steadfast commitment in the face of immense global need is truly remarkable. Together with our supporters, Medair is able to deliver lifesaving humanitarian assistance to some of the world's most vulnerable people, often in the most hard-to-reach and challenging environments.

Trustees' annual report

For the year ended 31 December 2024

Mobilising Prayer

Medair UK plays a full and active role in the Medair prayer network. Through the year we continued to build on our monthly prayer email and network of churches engaged in praying with us across the UK. Through equipping Christians and churches to pray we want to shine a light on some of the most urgent and too often forgotten crises in the world. We know that prayer is important for our supporters as 6 out of 10 of those who donate to Medair told us they also pray for Medair, and we are committed to finding new ways of mobilising prayer across the UK.

Over the year we doubled the number of speaking engagements in churches. We also began a new initiative to broaden the roster of people trained to speak for Medair and inducted five of our alumni to speak in churches in their region – extending our ability to connect with churches beyond London and the South-East.

Alumni play a special role in Medair and carry the heartbeat of Medair with them long after returning from working in our country programmes. We're so thankful that we can count many of our alumni as part of our supporter base in the UK through their financial support, commitment to pray and willingness to introduce Medair in their churches and networks. We were thrilled to host our first Medair Alumni Connect in February welcoming former colleagues from across the UK, and then over 30 folk at our Alumni Family BBQ in Oxford in June.



Assist in the recruitment of field staff for Medair.

We are trying to increase our recruitment activities in a sustainable way whilst maintaining an active focus on raising funds and mobilising prayer. Through the year we attended the Christian Medical Fellowship annual recruitment event and sought to raise the profile of Medair UK in churches. We support the recruitment of field staff as and when opportunities arise and as we increase the brand awareness of Medair in the UK we expect to see an increase in enquiries, referrals and overall interest in working with Medair.

Beneficiaries of our services

Medair is a Christian humanitarian organisation that responds to conflict, disease and disasters so that the world's most vulnerable and hard-to-reach people can live with dignity and hope. We save and sustain lives in times of crisis.

During 2024, Medair co-ordinated field operations in 13 countries and directly assisted 3,743,021 people.

Medair UK supports this work through raising funds, mobilising prayer, and assisting with the recruitment of staff as appropriate.

Medair UK was able to provide financial support to 12 of Medair's programmes, namely Afghanistan, Chad, Democratic Republic of Congo, Kenya, Lebanon, Madagascar, Somalia, South Sudan, Sudan, Syria, Ukraine and Yemen.



In October when our local team first met Aisha at our healthcare clinic in rural Afghanistan, the MUAC tape indicated she was in the red danger zone, she was suffering from malnutrition and was very unwell.

Sadly, Aisha is not alone. In Afghanistan 1 in 2 children under 5 don't have enough food and need urgent assistance.



After 3 months' nutrition treatment with Medair specialists, the tape measurement shows she is in the green zone, she is cured of malnutrition and well again.

"You have given my daughter a new life. May you always be blessed for the incredible work you do."
Aisha's Mother



Impact 2024

3,743,021 People Assisted



Health

2,617,569

- ✓ 718,222 consultations with children under 5
- ✓ 47,937 babies born with the support of Medair
- ✓ 174,690 people receiving Mental Health and Psycho-Social Support



Nutrition

928,393

- ✓ 113,040 treated with malnutrition
- ✓ 93% discharged as cured



Water, Sanitation, & Hygiene

1,665,208

- ✓ 1,163,135 people receiving safe water supply
- ✓ 713,513 people benefitting from improved sanitation facilities



Shelter & Infrastructure

538,400

- ✓ 121,835 people assisted with provision of household non-food items
- ✓ 215,015 people served with shelter solutions



Cash Assistance

189,434

- ✓ \$9,581,534 total value of cash or voucher assistance

Sudan and Chad

The UN describes the situation in Sudan as “the world’s worst humanitarian crisis.” War has devastated infrastructure, health services, farming land and access to safe water. People are experiencing unprecedented hunger levels, with an estimated 24.6m (out of 48.1m) facing acute food insecurity. Over 11 million people are displaced, over half of them children. 90% of schools are closed, 3 million children under the age of five face malnutrition and almost 7 million women and girls are at risk of gender-based violence.

Khartoum continues to be a conflict hotspot, while the Darfur states are in a dire situation, with an escalation in conflict driving further mass displacement. With humanitarian needs continuing to rise dramatically throughout 2024, humanitarian agencies faced enormous challenges to access the affected populations.

Helping people to regain hope

Having begun working in Sudan over 20 years ago, Medair is a trusted presence in the communities where we work – a privilege that enables us to identify where humanitarian need is highest and help people in the most effective way.

Throughout 2024 Medair’s team continued to provide assistance to 152,688 vulnerable and hard-to-reach people in Khartoum, Blue Nile and White Nile states, as well as refugees crossing the border and fleeing to Chad from the Darfur states.

In **Khartoum**, where fierce fighting has destroyed much of the city’s infrastructure including schools and health facilities, Medair’s team, who are part of the affected population themselves, have found creative ways to reach people in need.

Often at great risk to themselves, our staff have carried out NFI kit distributions that include blankets, buckets, water containers and plastic sheeting that help displaced families regain their dignity and hope. Being able to carry out daily activities such as cooking, cleaning and personal hygiene with appropriate materials helps restore a sense of normalcy to people who have been uprooted from their lives and communities and forced to flee with nothing but what they can carry.



Trustees' annual report

For the year ended 31 December 2024

In August 2024 a cholera outbreak was declared in Sudan and spread particularly severely in **White Nile** state. Our team responded immediately, distributing cholera hygiene kits to health facilities across the region containing medical supplies, soap and chlorine. In addition, we conducted cholera awareness sessions and training to help reduce the spread. Medair also distributed NFIs and hygiene kits to more than 2,000 households in White Nile.

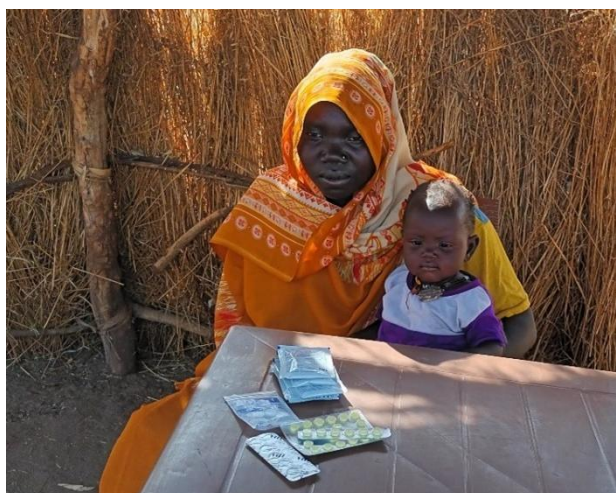
Khalid, our Senior Project Officer on the ground, was touched by people's feedback and gratitude:

"There were a lot of social workers and humanitarian actors listed before Medair arrived, but they never distributed anything. We distributed the NFIs within two weeks, and it was pure joy. We did what we said we would do. We were surprised to see people happily hugging us, recognising that we were Medair staff."

Throughout 2024 the number of displaced people arriving in **Blue Nile** state continued to rise, causing significant challenges for an already struggling infrastructure. Medair operates health facilities in three Blue Nile locations, while our mobile clinics reach remote communities who would otherwise have zero access to any health and nutrition services.

In 2024 we also focused on improving each of our health facilities, through a programme of work including: repair to health facility structures, resupply of vital medical stock, building or repairing toilet blocks and handwashing stations, installation of new water tanks.

We continue to provide free health and nutrition services to mothers and children under five, including Kazima, a 25-year-old single mother of three who has been displaced several times.



"I came here today because my eight-month-old daughter Faiza has diarrhoea and a fever. I am also suffering from fever and vomiting. This is the only health facility nearby where I can go. And the services are free. Medair helps the community around the clock as needed, even on weekends and holidays. I know that if I or my children get sick again, we can always come here for treatment." Kazima

Many families, individuals and Trusts have generously supported our continued presence in Sudan and those who've found refuge in Chad. **Together we have been able to bring lifesaving assistance to 152,688 people made vulnerable by the ongoing conflict.** Thanks in particular to The Band Aid Charitable Trust for their significant gift to purchase vital medicines and medical and nutrition supplies.

Ukraine

Medair was one of the first international NGOs to be registered to deliver aid in Ukraine in the days following the full-scale invasion of the country in February 2022. Our work since that day has evolved, underpinned by a simple determination to help people affected by conflict.

The needs across Ukraine remain extremely high, the latest UN Humanitarian Needs and Response Plan report states: "The ongoing conflict continues to devastate civilian lives and infrastructure, causing large-scale displacement and destruction. Today some 12.7 million people – 36 per cent of the population – require humanitarian assistance."

"I want to thank your employees who were not afraid, who came here, and provided us with humanitarian aid. Very responsive and attentive. We are a front-line area, it is a very tense situation, you did the right thing by coming here. Thank you to your organization and your employees for your help." Liudmyla, Kharkivska



Empowering conflict-affected and displaced people to live safely and with dignity

Having assessed the needs of vulnerable people via a comprehensive survey of households, community members and healthcare professionals, we teamed up with three local partners to begin a year-long programme to address the challenges raised.

The ongoing project covers a wide range of targeted support activities including house repairs, winter fuel supply, primary healthcare, repair and resupply of health facilities, mental health support and cash assistance.

Through the year we have continued to deliver essential supplies to communities and families living close to the frontline in Eastern Ukraine including 3,200 household kits and 2,462 hygiene kits. We also provided 316 of the most acutely vulnerable families with winter fuel providing much needed warmth through the winter months.

Trustees' annual report

For the year ended 31 December 2024

In the regions of Kharkiv and Sumy our team has conducted delivered Mental Health and Psycho-Social Support (MHPSS) sessions. These are de-occupied regions of Eastern Ukraine where communities have experienced the realities of war first-hand. This pictured session focused on stress management and was planned alongside the local bread distribution by another organisation making it accessible to more of the community. Despite the issues they face on a daily basis, the people attending the session showed unimaginable resilience and positivity. We have welcomed 1094 people into our awareness raising sessions, and supported 77 people to access individual specialised mental health consultations.



An essential component of our coordinated response across Ukraine is to strengthen the national health facilities and personnel. In 2024 we trained 117 healthcare workers in essential healthcare practices, repaired 7 primary healthcare facilities and supported a further 31 primary healthcare facilities with medical equipment and supplies.

"I am displaced from Donetsk region with my two children. I lived in a crisis centre for a long time. Thanks to Medair, I was able to move from the centre to an apartment, register my children for studies and clubs, and move forward with my life. I have great gratitude as Medair's employees are constantly in touch with me and are concerned about how I live and what I need. They provide support and help in finding opportunities for my children and for me.

I received financial assistance today. This assistance is just in time because rent has increased for our apartment, and my children need winter clothes and shoes. My child also has psychological problems and needs treatment from a psychiatrist, the youngest son also has other health problems. I thank you very much for such support, for the care of Medair, and a special thanks to the donors. I wish peace to all, God's grace and to meet the same good people as you on the way." Svitlana, Vinnytska

Medair teams are working across Ukraine and assisted 58,237 people in 2024. We have grown a remarkable team of local staff – who, although experiencing the reality of war themselves, continue to respond with compassion and determination. We're immensely thankful to the Faroe Islands Ministry of Justice who have supported our continued presence in Ukraine with a significant grant – ensuring that thousands of people have healthcare, safe shelter, and essential items.

South Sudan

The plight of the people of South Sudan rarely makes international headlines. Media attention is usually focused on other crisis areas, as is the case now. The resulting funding shortages are forcing humanitarian actors, including Medair, to scale back their response with a heavy heart, while the needs of the population continue to increase. This makes South Sudan one of the worst humanitarian dilemmas of our time. And amidst the harsh reality of the climate crisis, South Sudan is being further torn apart by violent conflict.

In Leer in the centre of the country, this double-edged sword of natural and man-made disasters wreaks havoc on the lives of its residents. Greater-than-usual flooding related to climate change sweeps away crops and homes, while in the dry season, conflict displaces countless families. Stripped of their livelihoods, these families are forced to rebuild their lives far from home under gruelling conditions, lacking even the most basic necessities.

Life-saving care in Leer

The story of Nyamuch and her son Majok is just one of many that illustrate the profound impact of our work in South Sudan, where 9 million people of a population of 12.4 million require humanitarian assistance and two million people are internally displaced.

When fighting reached their village, Nyamuch and Majok were forced to flee. Their home was destroyed, their livestock stolen, their way of life obliterated. They made a one-hour trek to reach one of Medair's healthcare clinics, their closest and only point of access to medical care.

"Our lives are completely changed. We have no income, no home. Without the free treatment here, I wouldn't have any medical care for my child."



Trustees' annual report

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The fighting forced them to flee their village with nothing much more than the clothes on their backs. The trauma is not just in the loss of their home and livelihood but in the daily struggle to survive in a new, harsh environment.

Despite these hardships, Medair's clinic has been a lifeline. Nyamuch has brought Majok here multiple times, always receiving effective care from our dedicated team.

"Today, Majok fell ill overnight with diarrhoea and a cough. Every time we've been here, the treatment has worked well, so I came today knowing he could be helped,"



Having initially started with emergency nutrition interventions in Leer, Medair has gone on to develop WASH, mental health and psychosocial support (MHPSS) and integrated health programming.

"I am so grateful for the medical treatment here," says Nyamuch. "This clinic is a lifeline for our entire community. The next nearest facility is much further away and would cost us more to reach. I am sure God will reward you for your great work and service to the people here."

Nyamuch's and Majok's story is a powerful reminder of the critical role Medair plays in these remote, conflict-affected regions.

In 2024 our South Sudan team treated more than 108,131 children and pregnant and breastfeeding mothers with nutrition services. This includes delivering urgent nutrition treatment for 7,574 children who were severely or moderately malnourished. The support of our generous donors enables us to continue providing life-saving care to those who need it most.

Medair continues to stand with the most vulnerable people in South Sudan. Throughout 2024 we were on the ground, offering life-saving emergency assistance in healthcare, nutrition, water and sanitation services. Through the unrelenting commitment of our team and the generosity of our supporters we were able to assist 239,184 people across South Sudan.

In August of 2024 a significant funding gap was created following a delay in funding from one of our institutional partners – without raising new funds to bridge three months of funding we would have had to scale back and stop activities in communities just like Nyamuch's. We're thankful to The Souter Charitable Trust and MJB Charitable Trust as well as other individuals and families in providing urgent funds enabling us to continue running life-saving stabilisation centres in the country to support children and women dealing with malnutrition.

Lebanon

War continued to take its toll on the Lebanese people throughout 2024. Far too many have experienced loss, witnessed airstrikes, heard explosions, been – or seen loved ones – displaced, or experienced damage to homes and infrastructure.

According to UNOCHA, the current conflict “has killed over 4,000 people, injured over 16,600, affected 1.3 million people and caused significant displacement and widespread infrastructure damage.”

Medair’s Country Director Anna Chilvers says: *“23rd September 2024 is a date that stays in our memory – five hours of bombardment in the Bekaa Valley, in the very places where we live and we work. The situation just changed so quickly. 1.4 million people were instantly displaced – every aspect of our operations had to be rethought.”*

On that day, our team immediately shifted to emergency response to meet critical needs.

Bringing comfort and dignity to people forced to flee

Medair is the managing partner for UNHCR’s 8,000m2 warehouse, which was despatching 60 trucks per day at the end of September 2024. Medair distributed 8,000 mattresses and blankets to people in Collective Shelters that month (check this with Abdul – might be a longer timeframe).

A significant part of our team’s response was to conduct emergency assessments of 46 collective shelters housing displaced people such as schools and civic buildings. Following the rapid assessment, the team carried out key repairs including weatherproofing (e.g. fixing windows, roofs and doors), electrical repairs, installation of water tanks and the repair of toilets.

Marwa, an internally displaced Lebanese community member, sought refuge with her family at a school turned collective shelter in Baabda in October 2024 and told us:

“My family and I fled immediately after an intense airstrike took place near our home. The glass throughout our home shattered, and I could hear my daughter's terrified screams coming from her bedroom.

We heard from a family member that a school in Baabda had opened for families seeking refuge. We joined our other family members there, and now we are 13 families, about 40 people, staying together in a classroom together. We support and help each other. I am afraid that we will adapt to the current living conditions and that is something we do not want. We just want to return home.”



Financial review

Medair UK's financial management goals in 2024 were to generate increased financial contribution to Medair's programmes, particularly from private funding sources in line with the Medair-wide strategy and to maintain its unrestricted reserves ensuring financial sustainability through increased recurring unrestricted funding. Medair UK was able to achieve these goals and increase its overall contribution to Medair's programmes by 20%.

Incoming resources

Total income for the year amounted to £1,284,235 which is the highest amount of voluntary income ever donated to Medair UK. This compares to total income in 2023 of £1,007,435 and demonstrates a 27% increase. We're encouraged by this growth of income, and in particular grants from Trusts and Foundations grew by 59%. What's further uplifting is that this growth has come in a year without a major mediated appeal, such as the Ukraine Conflict in 2022 and the Syria/Türkiye Earthquakes in 2023 that raised £369,885 and £140,445 respectively. This demonstrates continued growth in the support for the breadth of Medair's work and in many cases the forgotten and overlooked crises in the world.

Although our number of supporters has dropped by 14%, largely driven by the lack of major mediated appeal and drop in new donors, we have seen an increase across all other supporter metrics; 30% increase in high-value donors, 21% increase in financially-supporting churches, 55% increase in active Trust and Foundations, 16% growth in monthly regular givers and 16% growth in re-engaging lapsed donors.

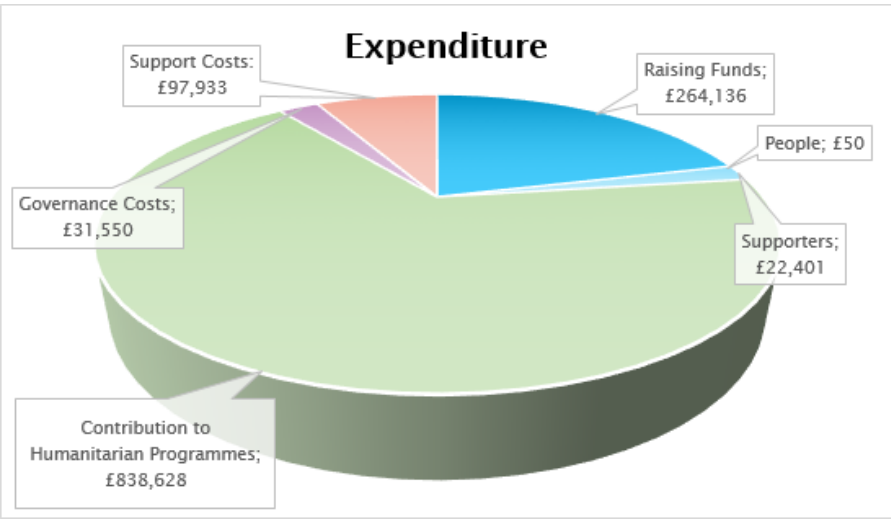
We remain very thankful for all those who give a monthly gift to Medair, and for all those who commenced a new regular gift in 2024. Combined, these individuals, families and churches gave over £137k towards enabling Medair teams to respond wherever and whenever disaster strikes.

Please see notes 2 and 3 for details

Resources expended

Total expenditure for the year was £1,254,699, £206,483 more than in 2023. This increase in expenditure is largely explained by the 20% increase in contributions to Medair's humanitarian programmes of £838,682 versus £698,847 in 2023. The Medair UK board set an overall operating expenditure limit for 2024 of £401,689, an increase on 2023 to enable investment for growth. The actual 2024 operational expenditure was £416,071, 4% higher than budget, though this investment in activities has built capacity to drive increased income in future years.

Please see note 4a for details.



Funds

We closed the year with total funds of £212,111. This is £29,906 more than the previous year.

As a result of the effort to increase the level of unrestricted funds raised in 2024, at year end this stood at £196,575 (24 weeks operating cost), compared to £129,704 (19 weeks operating costs at end of 2023).

The remaining £15,536 of the total funds held at year end were restricted funds which will be transferred as a grant in early 2025. During 2024, a significant effort was made to release restricted funds as soon as possible and so the amount held at year end is 70% less than the £52,500 held at the end of 2023.

Principal risks and uncertainties

Medair UK is committed to the highest standards of integrity, quality and professionalism in all aspects of its work. Throughout 2024, the trustees and the Director continued to review the demands on the organisation and ensured the mitigation and management of the risks it faces. Whilst the responsibility for monitoring the management of risks rests with the Medair UK board, the detailed review of the risk register falls within the remit of the Governance and Risk Committee, a sub-committee of the board. The Governance and Risk Committee meets regularly and reports directly to the Medair UK board. Medair UK holds a risk register which identifies the strategic risks faced by Medair UK, assessing those risks according to their likelihood and potential impact, and identifies actions for management to mitigate the effect of those risks on Medair UK's operations. The risk register is reviewed at every Medair UK board meeting.

During 2024, the Trustees considered the principal strategic risks to be related to staffing, governance, funding, financial management, infrastructure, compliance with regulatory requirements, relationship with Medair International, and reputational risk.

Reserves policy and going concern

Any funds accepted from private or institutional donors which provide for a specific restriction are always honoured. These funds are recorded as restricted funds and are accounted for separately. All such funds allocated for specific field operations, are transferred to Medair (Switzerland) for use in the appropriate programme, once appropriate costs for expenditure incurred by Medair UK for raising these funds have been deducted. All general funds are first used to meet operational needs of Medair UK, in accordance with the annual budget approved by the Medair UK board.

The Medair UK board keeps the reserves policy, and its implementation, under regular review. The most recent revision to the written policy was made in May 2019 when the policy was adjusted to include the following:

"The charity will hold unrestricted financial reserves to enable Medair UK's activities to continue for a period of three months."

However, considering the challenges in the financial and fundraising climate, the Medair UK board approved a temporary amendment to this policy in February 2023. An increase to holding 4 months of operating costs in unrestricted financial reserves, rather than the documented 3 months, was approved for a period of 12 months. This was reviewed in February 2024 and extended for a further 12 months. By doing this, Medair UK is confident that any potential impact of reduced funding levels will be mitigated and so the reserves policy continues to provide the appropriate guidance for the management of its financial reserves.

In order to continue for a period of four months, Medair UK needs to hold unrestricted financial reserves equivalent to 17 weeks of staff costs, 17 weeks' costs associated with the administration

of the charity's business and six months of accommodation costs in accordance with Medair UK's office lease.

Applying the amended reserves policy to the 2025 operating budget of £497,525, the reserves target for year ending 31st December 2024 was £162,652. Medair UK was holding £196,575 of unrestricted general funds at the beginning of 2025, 120% of the reserve target.

The Medair UK board is confident that all reasonable measures are being taken to ensure Medair UK's ongoing financial resilience. It is the view of the Medair UK board that Medair UK is a going concern. The Medair UK board signs off the financial statements for year ending 31st December 2024 on that basis and will continue to monitor Medair UK's financial resilience in 2025, taking appropriate action if necessary.

Fundraising

Medair UK's primary activity is to raise funds to support Medair's work to help people who are suffering in remote and devastated communities around the world survive crisis, recover with dignity, and develop skills to build a better future. It does this by generating financial support from individuals, trusts and foundations, churches and corporate entities through a variety of means. Medair UK is regulated by the Fundraising Regulator and abides by the Code of Fundraising Practice: www.fundraisingregulator.org.uk/code. Medair UK is also regulated by the Information Commissioners Office (ICO) and complies with GDPR on the handling of supporter data: <https://ico.org.uk/for-organisations/>. Medair UK did not receive any formal complaints in 2024.

Medair UK takes its responsibilities to its supporters and beneficiaries seriously. It has a comprehensive policy framework which ensures its practices are ethical and in keeping with the organisation's values: <https://www.medair.org/accountability/>

Plans for the future

Medair UK remains committed to working in close alignment with Medair International's strategic direction, as we collectively aspire to see a significant increase in voluntary funds raised for Medair's vital work on the frontlines of humanitarian crises. In response to the launch of Medair International's new Global Strategy, we have refreshed our UK strategy, setting a clear trajectory toward contributing £1.5 million annually for Medair programmes by 2027.

To achieve this, we will continue to strengthen five key revenue streams: Major Donors, Trusts and Foundations, Individual Giving, Churches, and Legacy Giving.

Building on our encouraging growth in 2024, we have forecasted income of £1.5 million in 2025—a 16% increase on this year's record total. We anticipate this growth will be driven primarily by increased engagement from Trusts, Foundations, Philanthropists, and Churches, with continued steady support from individuals and families.

In support of these ambitions, the Medair UK Trustees have approved the expansion of our team. We are recruiting two new roles: a dedicated Church Engagement Manager and additional capacity for our Trust and Foundation fundraising. These appointments will enhance our ability to cultivate meaningful relationships and secure critical support.

We are especially encouraged that, despite the absence of a high-profile, mediatised emergency in 2024, we were still able to achieve income growth. Medair continues to operate in many of the world's forgotten crises, and our increased capacity—coupled with a relationship-driven approach to high-value partners—enables us to spotlight these neglected needs and secure vital funding.

As international humanitarian funding from governments—including the US, UK, and EU—faces reductions in early 2025, our emphasis on deepening partnerships with Trusts, Foundations, and Philanthropists becomes even more essential.

Medair has always had strong roots in the local church. Many of our most committed churches began their journey with us when a member of their congregation joined a Medair team in the field. These relationships have often grown over time into long-term partnerships. With the appointment of a Church Engagement Manager, we now have the dedicated capacity to deepen and expand these connections across the UK church. We are seeking mutually enriching partnerships—where we can share stories of transformation, answered prayer, and need—and invite churches to pray, connect, and give in support of our lifesaving work.

Looking ahead, Medair UK will continue to innovate in how we communicate about crises, raise funds, and grow support for the breadth of Medair's programmes. Supporting this are our key enabling functions: marketing and communications, website development, prayer mobilisation, fundraising operations, alumni engagement, and recruitment.

Beyond income generation, we are also passionate about seeing a vibrant and growing network of people praying for Medair's work. By increasing our brand awareness and strengthening our connection with churches, we also hope to inspire more individuals to apply to serve with Medair's international teams.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 June 1996 and registered as a charity on 11 July 1996.

The company was established under a memorandum of association that established the objects and powers of the charitable company and is governed under its articles of association.

Medair UK Board of Trustees

Medair UK is governed by a board of trustees. In 2024 the Medair UK Board was made up of six trustees. The Director also acts as Company Secretary. The Chair, Secretary and other trustees are appointed by the Medair UK members by way of ordinary resolution at AGM. Trustees serve for a term of three years, with a maximum of three terms to be served.

Before appointing to the Board, existing trustees carry out a self-assessment process to identify areas for development and expertise desirable in new Board members. The trustees consider the attributes they believe to be most relevant in ensuring that the trustee body is best able to serve the charity's beneficiaries. The Board recruits and appoints new trustees by way of soliciting expressions of interest through Medair supporter networks. Prospects are assessed by way of an application and interview process. Upon approval, successful applicants are appointed to the Board by way of ordinary resolution by Medair UK members at the next AGM.

Trustees give their time on the Board voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity during their Board membership is set out in note 9 to the accounts.

Related parties and relationships with other organisations

Medair UK is affiliated to Medair, a humanitarian organisation, inspired by Christian faith to relieve human suffering in some of the world's most remote and devastated places. One of the Medair UK trustees, Peter Wilson, is also a member of the Medair International Board of Trustees.

Organisation structure

In 2024, Medair UK's Board of trustees oversaw the work of the Director, staff team and volunteers, delegating responsibility for day-to-day decision-making to the Director.

Remuneration policy for key management personnel

The responsibility for determining staff salaries for the tax year ahead lies with the Medair UK board. They delegate this responsibility to the resources committee, who make a recommendation to the Medair UK board for the remuneration award within the tax year. Remuneration is rewarded after considering:

- The purposes, aims and values of the charity and its beneficiary needs
- The types of skills, experiences and competencies that the charity needs from its senior staff, technical staff and the specific scope of these roles in the charity
- The charity's current business plan and how the implementation of this plan may affect the number of staff the charity needs to employ or recruit
- The charity's ability to pay; this includes the cost to the charity of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity and the economic climate
- Appropriate available information on pay policies and practices in other organisations that can help make the decision on whether a level of pay is fair and reasonable.

Statement of responsibilities of the trustees

The trustees (who are also directors of Medair UK for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

Trustees' annual report

For the year ended 31 December 2024

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2024 was six (2023: six). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent were appointed auditors to carry out the 2024 audit.

The trustees' annual report which includes the strategic report has been approved by the trustees on 19th June 2025 and signed on their behalf by

Peter Wilson

Chair

Opinion

We have audited the financial statements of Medair UK (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

Medair UK

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the board of Trustees, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

To the members of

Medair UK

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

27 August 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies	2	383,574	900,661	1,284,235	324,870	682,565	1,007,435
Charitable activities							
Total income		383,574	900,661	1,284,235	324,870	682,565	1,007,435
Expenditure on:							
Raising funds		195,535	98,997	294,532	170,025	65,039	235,065
Charitable activities							
People		55	–	55	354	–	355
Supporters		24,979	–	24,979	25,858	–	25,858
Contribution to humanitarian		96,505	838,628	935,133	88,092	698,847	786,939
Total expenditure	3a	317,074	937,625	1,254,699	284,329	763,886	1,048,216
Net (expenditure)/income for the year	4	66,500	(36,964)	29,536	40,541	(81,321)	(40,781)
Transfers between funds		–	–	–	(100,000)	100,000	–
Net (expenditure)/income before other recognised gains and losses		66,500	(36,964)	29,536	(59,459)	18,679	(40,781)
Other gains / (losses)		370	–	370	(360)	–	(360)
Net movement in funds	13a	66,870	(36,964)	29,906	(59,819)	18,679	(41,140)
Reconciliation of funds:							
Total funds brought forward		129,704	52,500	182,204	189,522	33,821	223,343
Total funds carried forward		196,575	15,536	212,111	129,704	52,500	182,204

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13a to the financial statements.

Medair UK

Balance sheet

Company no. 3213889

As at 31 December 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	9		<u>1,672</u>		<u>2,062</u>
			<u>1,672</u>		<u>2,062</u>
Current assets:					
Debtors	10	8,741		8,171	
Cash at bank and in hand		<u>219,454</u>		<u>198,776</u>	
		<u>228,195</u>		<u>206,947</u>	
Liabilities:					
Creditors: amounts falling due within one year	11	<u>(17,756)</u>		<u>(26,805)</u>	
Net current assets			<u>210,439</u>		<u>180,142</u>
Total net assets	12a		<u><u>212,111</u></u>		<u><u>182,204</u></u>
The funds of the charity:					
Restricted income funds			15,536		52,500
Unrestricted income funds:					
General funds		<u>196,575</u>		<u>129,704</u>	
Total unrestricted funds			<u>196,575</u>		<u>129,704</u>
Total charity funds			<u><u>212,111</u></u>		<u><u>182,204</u></u>

Approved by the trustees on 19 June 2025 and signed on their behalf by

Peter Wilson
Chair

Statement of cash flows

For the year ended 31 December 2024

Reconciliation of net expenditure to net cash flow from operating activities

	2024 £	2023 £
Net income for the reporting period (as per the statement of financial activities)	29,536	(40,781)
Depreciation charges	2,055	1,547
Interest income	–	–
Decrease in debtors	(570)	12,798
Increase in creditors	(9,049)	1,809
Net cash from operating activities	21,973	(24,627)

	2024 £	£	2023 £	£
Cash flows from operating activities				
Net cash from /(used in) operating activities		21,973		(24,627)
Cash flows from investing activities:				
Purchase of Assets	(1,665)		–	
Net cash from investing activities		(1,665)		–
Change in cash and cash equivalents in the year		20,308		(24,627)
Cash and cash equivalents at the beginning of the year		198,776		223,762
Change in cash and cash equivalents due to exchange rate movements		370		(360)
Cash and cash equivalents at the end of the year		219,454		198,776

Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies

a) Statutory information

Medair UK is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is St Marks Church, 337 Kennington Park Road, London SE11 4PW.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

In the trustees' report, there is a review of financial performance and of the charity's reserves position. During the financial year ending 31st December 2024, there was an increase in unrestricted reserves. This will continue to be monitored in 2025. As part of an assessment of the risks associated with Medair UK's financial viability during these times of economic uncertainty, the minimum unrestricted reserves level to be held was maintained at 17wks of operating costs following the Board's agreed increase from 13wks in 2023. In the light of that risk assessment and the increased unrestricted reserves, the trustees are of the opinion that there are adequate financial reserves and resources and the charity is well placed to manage business risks. The risk review process, and the financial projections made following the review, have taken into consideration the current economic climate and the potential impact on Medair UK's various sources of income and planned expenditure. The trustees are of the view that it is a reasonable expectation that there are adequate resources to continue operating for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies (continued)

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies (continued)

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of monetary contributions to Medair (Switzerland) humanitarian aid programmes, supporting and promoting the recruitment of humanitarian aid workers, exhibitions, presentations and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

- | | |
|---------------------------|-----|
| ● Fundraising | 22% |
| ● People | 1% |
| ● Supporters | 2% |
| ● Humanitarian programmes | 75% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies (continued)

l) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the minimum lease term.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|-------------------------|---------|
| ● Fixtures and Fittings | 5 years |
| ● Office Equipment | 5 years |
| ● Computer Equipment | 3 years |

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Pensions

The charity offers a defined benefit pension through the government pension scheme National Employment Savings Trust (NEST). Employees are automatically enrolled into a NEST scheme into which Medair will pay employer contributions equal to 8% of each employee's gross salary on a monthly basis.

r) Foreign Exchange Policy

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange in the month of the transaction. All exchange rate differences are taken to the Statement of Financial Activities (SOFA).

2 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Gifts	383,574	900,661	1,284,235	324,870	682,565	1,007,435
	<u>383,574</u>	<u>900,661</u>	<u>1,284,235</u>	<u>324,870</u>	<u>682,565</u>	<u>1,007,435</u>

During the year, the charity received gifts from private individuals, churches, corporates and Trusts and Foundations. Medair UK received no donated services during the year.

3a Analysis of expenditure (current year)

	Charitable activities						2024 Total £	2023 Total £
	Cost of raising funds £	People £	Supporters £	Contributions to humanitarian programmes £	Governance costs £	Support costs £		
Staff costs (Note 5)	206,951	-	22,363	-	18,810	41,493	289,616	247,371
Recruitment of UK staff	-	-	-	-	-	658	658	22
Fundraising, Marketing and events	52,907	50	-	-	-	-	52,957	27,594
Donations transferred to Medair (Switzerland)	-	-	-	838,628	-	-	838,628	698,847
Trustee and other governance costs	-	-	-	-	741	-	741	166
Audit	-	-	-	-	12,000	-	12,000	12,000
Professional fees	-	-	-	-	-	4,063	4,063	15,254
Financial expenses	-	-	-	-	-	1,844	1,844	3,506
Depreciation	-	-	-	-	-	2,055	2,055	1,547
Office expenses	-	-	-	-	-	41,890	41,890	31,623
Travel and subsistence	1,537	-	6	-	-	3,967	5,510	4,715
Supplies	2,742	-	32	-	-	1,098	3,872	5,249
Training and other personnel expenses	-	-	-	-	-	866	866	323
	264,136	50	22,401	838,628	31,550	97,933	1,254,699	1,048,216
Support costs	22,989	4	1,950	72,990		(97,933)	-	-
Governance costs	7,406	1	628	23,515	(31,550)		-	-
Total expenditure 2024	294,532	55	24,979	935,133	-	-	1,254,699	
Total expenditure 2023	235,064	354	25,858	786,939	-	-		1,048,216

3b Analysis of expenditure (prior year)

	Charitable activities						2023 Total £
	Cost of raising funds £	People £	Supporters £	Contributions to humanitarian programmes £	Governance costs £	Support costs £	
Staff costs (Note 5)	171,630	–	17,854	–	18,151	39,736	247,371
Recruitment of UK staff	–	22	–	–	–	–	22
Marketing and events	27,301	293	–	–	–	–	27,594
Donations transferred to Medair (Switzerland)	–	–	–	698,847	–	–	698,847
Grants transferred to Medair (Switzerland) (Note 5)	–	–	–	–	–	–	–
Trustee and other governance costs	–	–	–	–	166	–	166
Audit	–	–	–	–	12,000	–	12,000
Professional fees	5,109	–	5,109	–	–	5,036	15,254
Financial expenses	–	–	–	–	–	3,506	3,506
Depreciation	–	–	–	–	–	1,547	1,547
Office expenses	–	–	–	–	–	31,623	31,623
Travel and subsistence	445	–	–	–	–	4,270	4,715
Supplies	4,265	–	–	–	–	984	5,249
Training and other personnel expenses	–	–	–	–	–	323	323
	208,750	315	22,963	698,847	30,317	87,024	1,048,216
Support costs	19,515	29	2,147	65,332		87,024	–
Governance costs	6,799	10	748	22,761	30,317		–
Total expenditure 2023	235,064	354	25,858	786,939	–	–	1,048,216

Notes to the financial statements

For the year ended 31 December 2024

4 Net incoming resources for the year

This is stated after charging/(crediting):

	2024 £	2023 £
Depreciation	2,055	1,547
Operating lease rentals:		
Property	23,842	26,130
Auditor's remuneration (excluding VAT):		
Audit	10,500	10,000

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	248,445	213,444
Social security costs	20,462	16,682
Employer's contribution to defined contribution pension schemes	20,708	17,244
	289,616	247,370

One employee received total employee benefits between £60,000–£70,000 during the year (2023: one).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £81,597 (2023: £78,984).

Trustees' expenses represent the cost of servicing meetings of the trustees, totalling £639 (2023: £166). £639 of personal travel and subsistence costs were reimbursed during the period (2023: £nil).

Notes to the financial statements

For the year ended 31 December 2024

6 Staff numbers

The total average staff headcount for the organisation in 2024 was 7.8 (in 2023 the average was 6.4).

	2024 FTE	2023 FTE
Raising funds	4.9	4
Support	1.0	1.0
Governance	0.3	0.7
	6.2	5.7

7 Related party transactions

The charity received trustee donations towards the work of Medair in the sum of £1,900 (2023: £3,782) of which £1,900 was for unrestricted funds. Donations were received in response to Medair UK-led fundraising activities during the year which formed part of the normal course of business.

8 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Office equipment £	Total £
Cost or valuation				
At the start of the year	1,411	21,691	6,791	29,893
Additions in year	–	1,665	–	1,665
Disposals in year	(1,411)	(4,139)	(3,600)	(9,150)
At the end of the year	–	19,217	3,191	22,408
Depreciation				
At the start of the year	1,411	19,629	6,791	27,831
Charge for the year	–	2,055	–	2,055
Eliminated on disposal	(1,411)	(4,139)	(3,600)	(9,150)
At the end of the year	–	17,545	3,191	20,736
Net book value:				
At the end of the year	–	1,672	–	1,672
At the start of the year	–	2,062	–	2,062

All of the above assets are used for charitable purposes.

Notes to the financial statements

For the year ended 31 December 2024

10 Debtors

	2024 £	2023 £
Trade debtors	8,741	8,171
	8,741	8,171

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,399	5,630
Other creditors	1,898	6,865
Accruals	10,460	14,310
	17,756	26,805

12a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	1,672	–	1,672
Net current assets	194,903	15,536	210,439
Net assets at the end of the year	196,575	15,536	212,111

12b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	2,062	–	2,062
Net current assets	127,642	52,500	180,142
Net assets at the end of the year	129,704	52,500	182,204

Notes to the financial statements

For the year ended 31 December 2024

13a Movements in funds (current year)

	At 1 January 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2024 £
Restricted funds:					
Afghanistan	6,804	40,065	(43,826)	–	3,044
Bangladesh	99	–	–	(99)	–
Chad	–	102,677	(100,402)	–	2,275
DR Congo	(3,591)	34,876	(33,042)	–	(1,758)
Ethiopia	201	–	–	(201)	–
Kenya	–	143,657	(143,657)	–	–
Jordan	34	–	–	(34)	–
Lebanon	6,549	111,611	(111,378)	34	6,816
Madagascar	3,201	25,000	(25,977)	–	2,224
Somalia	250	33,440	(33,228)	–	462
South Sudan	27,082	96,691	(122,950)	–	823
Sudan	203	96,530	(96,707)	300	326
Syria/Turkey Earthquake Response	(224)	81,630	(80,822)	–	584
Ukraine	8,517	108,765	(117,386)	–	(104)
Yemen	3,095	25,060	(28,154)	–	1
WASH	281	660	(99)	–	842
Total restricted funds	52,500	900,661	(937,626)	–	15,536
Unrestricted funds:					
General funds	129,704	383,574	(316,704)	–	196,575
Total funds	182,204	1,284,235	(1,254,329)	–	212,111

Notes to the financial statements

For the year ended 31 December 2024

13b Movements in funds (prior year)

	At 1 January 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2023 £
Restricted funds:					
Afghanistan	1,301	12,838	(7,335)	-	6,804
Bangladesh	99	-	-	-	99
DR Congo	13,479	47,834	(64,904)	-	(3,591)
Ethiopia	201	-	-	-	201
Emergency	-	-	-	-	-
Jordan	34	-	-	-	34
Lebanon	1,750	17,788	(12,990)	-	6,549
Madagascar	2,225	52,856	(101,880)	50,000	3,201
Somalia	(2,300)	24,960	(22,410)	-	250
South Sudan	2,230	53,876	(29,024)	-	27,082
Sudan	118	47,441	(47,356)	-	203
Syria/Turkey Earthquake Response	-	140,445	(140,669)	-	(224)
Ukraine	15,116	175,948	(182,547)	-	8,517
Yemen	(432)	108,248	(154,722)	50,000	3,095
WASH	-	330	(50)	-	281
Total restricted funds	33,821	682,564	(763,885)	100,000	52,500
Unrestricted funds:					
General funds	189,522	324,870	(284,689)	(100,000)	129,704
Total funds	223,343	1,007,434	(983,535)	-	182,204

Purposes of restricted funds

Restricted funds are to be used for specific purposes as required by the donor.

Contributions to programmes in designated countries represent funds generated from private donors which are restricted to specific humanitarian programmes operated by Medair (Switzerland).

Notes to the financial statements

For the year ended 31 December 2024

14 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	2024	2023
	£	£
Less than one year	872	620
Between 2–5 years	9,654	1,395
More than 5 years	–	1,085
	<u>10,526</u>	<u>3,100</u>

15 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

MEDAIR UK

England & Wales - Charity number 1056731

Accounts

Company Number: 3213889
Charity Number: 1056731

Medair UK

Report and financial statements
For the year ended 31 December 2023

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For the year ended 31 December 2023

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Reference and administrative information

For the year ended 31 December 2023

Company number 3213889
Country of incorporation United Kingdom

Charity number 1056731
Country of registration (England & Wales, Scotland or Northern Ireland)

Registered office 333, Canterbury Court
and operational address 1 – 3 Brixton Road
London
SW9 6DE

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Christine Brindley	
Iain Evans	
Habtamu Ewnie	Treasurer
Andrew Howe	Co-Chair
Rita McIntyre-Pantz	
Shelley Pigott	(stepped down 22nd February 2023)
Peter Wilson	Chair

Key management personnel Edward Woods Director

Bankers HSBC
1 High Street
Harpenden
Hertfordshire
AL5 2RS

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

The trustees present their report and the audited financial statements for the year ended 31 December 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Introduction from the Chair

"Thank you! Without you, this would all be impossible, you give us life and hope." Young mother, north Kenya, March 2024.

A heartfelt, expression of gratitude, from a courageous young mother who led her community to their feet to thank us, before all her peers and elders, in the shade of a large acacia tree in a remote part of northern Kenya. Recently, I had the privilege of seeing first-hand the commitment of our Medair emergency response teams, who for the last 18 months have been going the extra mile to reach these remote communities on the brink of famine and in urgent need of healthcare and safe water. This is a vast region, where people journey 25 miles to get to the nearest health facility but will travel up to 150 miles, for anything requiring hospital care.

This gratitude is of course meant for each of Medair's many supporters, donors and prayer champions, without whose continued generosity none of this would be possible. Over the past year our compassionate supporters in the UK have given over £1 million towards Medair's vital lifesaving responses, enabling our global team to build on its presence and capacity in some of the hardest to reach places in the world, where we directly assisted 3.6m people in crisis.

An emerging new Medair strategy is addressing the humanitarian challenges in a complex world of accelerated change and bringing a focus to what matters most. It reminds us to consider our own response to our fellow humankind who equally deserve the care, value and respect that many of us take for granted in our day to day.

In a world where there is so much need, every single contribution is truly valuable. It is also a privilege and blessing to see such a team serve well together and bring life and hope wherever we are, fulfilling the purpose on our own lives.

Please read further into the compelling impact of Medair. For more information, news and stories visit our website www.medair.org.

Peter Wilson
Chair, Medair UK

Purposes and aims

Objects

Medair UK's objects are to relieve human need, hardship and suffering in whatever parts of the world, particularly by means of mobilizing and deploying human and material resources to provide appropriate relief and aid to distressed populations, without racial, political or religious discrimination.

In keeping with these objects, Medair UK raises financial resources in support of the multi-sectoral relief and recovery projects co-ordinated by Medair, based in Switzerland.

Values

Integrity

We strive to live out our values and principles consistently at every level of the organisation, and in every location – from the most remote team to the global support office. Our desire is that, as we work together, our attitudes, words and actions will be true to Medair's vision and character.

Hope

We seek to bring hope to people devastated by crisis and caught in apparently hopeless situations. Together with the communities we serve, we strive to make sustainable improvements and increase their capacity to build a better future.

Compassion

We desire to relieve human suffering in times of crisis, disaster and conflict. We seek out people who are the most vulnerable, come alongside them and offer practical support through relief and recovery initiatives.

Accountability

We are committed to best practices in our management and operations, pursuing excellence in all that we do. We make ourselves accountable to our supporters, our staff, and those we serve, and seek input from them to help us improve our activities and procedures.

Dignity

We believe that each person is made in God's image and is therefore uniquely valuable and worthy of the highest respect. Consequently, we reach out to all in need, irrespective of their race, gender, religion, age or nationality. Wherever possible, we personalise our assistance, taking individual needs and circumstances into account, and respecting the dignity and independence of the people we serve.

Faith

Because we follow Jesus Christ, who taught that our highest goal is to love God and to care for those in need, we are motivated to care for those who suffer. Our faith inspires us to give our best in all circumstances. By faith, we pray for wisdom when facing difficult decisions, and for courage to live and work in demanding and often dangerous situations.

Joy

As we work together to serve people in great need, we choose to nurture life-giving joy that comes from our Creator and gives us strength in the midst of the challenges we face and the suffering we encounter. Therefore, we seek to be thankful, to be united and at peace with one another, to share our burdens with and encourage one another, and to celebrate together.

Objectives and activities

The charity's main activities and beneficiaries are described below. All Medair UK's charitable activities focus on the provision of financial resources in support of the multi-sectoral relief and recovery projects co-ordinated by Medair, and are undertaken to further Medair UK's charitable purposes for the public benefit.

Medair UK is an affiliate office of the International Christian Humanitarian organisation Medair, based in Switzerland. A covenant of partnership, a voluntary agreement signed by Medair UK in July 2021, defines the relationship between Medair UK and Medair. Under the terms of the covenant Medair UK commits to focus its activities in the UK predominantly on raising funds from non-governmental sources, mobilising prayer and assisting in the recruitment of Medair staff.

Medair UK delivers these objectives and activities, with the express aim of helping to deliver the global Medair strategy. With Anne Reitsema starting as the new Medair CEO in April 2023 a strategy review was launched that affirms our mandate as a Christian humanitarian organisation that;

Save Lives: We are humanitarians upholding the dignity of human life. Our assistance is impartial, independent, and neutral. We deliver quality programming that focuses on the most life-saving needs.

Restore Hope: Our teams bring life and restore hope. We need hope to carry on. We need to believe that it is possible to dream of a brighter future. We restore hope not only by helping people survive, but also by helping to make their lives easier during a crisis.

Partner Generously: We partner and collaborate with other NGOs, acting out of a spirit of abundance to benefit people in crisis. We partner closely with the communities where we work, acting out of a spirit of respect, compassion, and dignity.

Medair UK, alongside the other wider affiliate offices, is continuing to input into the direction of this global strategy review that will be completed in Q2 of 2024. Following this a new strategy for Medair UK will be developed in partnership with the UK Board of Trustees in Q3 of 2024.

Main Activities

The trustees review the aims, objectives and activities of Medair UK each year. The trustees also refer to the guidance contained in the Charity Commission's general guidance on public benefit. The review helps ensure that Medair UK's activities remain focussed on its stated purposes and are aligned with and supporting the delivery of Medair UK's strategic objectives. This report details the extent to which Medair UK delivered its goals in 2023, and the benefits the charity has brought to those groups of people it is set up to help.

Raising Funds

Medair UK raises funds from three main groups of supporters. These are individuals, trusts and foundations, and churches. In the year ending 31st December 2023, Medair UK raised £1,007,435. This included £471,943 from individuals, £449,697 from trusts and foundations, and £28,065 from churches. With an unprecedented response to our Ukraine appeal in 2022 boosting our overall income in the year to £1,128,257, our 2023 income does reflect a 10% reduction in voluntary income year-on-year. However, we remain truly thankful for the generosity of all our supporters in once again giving over £1m toward Medair's vital work.

During 2023 Medair UK was able to support 10 of Medair's 13 country programmes. The majority of Medair UK's funding went to five countries; Ukraine, Yemen, Madagascar and the earthquake response in Syria and Türkiye.

In the hours after the devastating double earthquakes in Syria and Türkiye, Medair deployed an emergency response team. We were able to mobilise our supporters in the UK to provide much needed humanitarian assistance for those left without a home and without basic services and healthcare. We are so thankful for the generosity of all our supporters that gave over £120,000 towards our Earthquake Appeal, and for our partnership with Tearfund in accessing £2.6m funding from the Disasters Emergency Committee (DEC) that went directly through to Medair International.

In addition to responding to these high-profile emergencies Medair UK continued to make our supporters aware of forgotten crises in Yemen, the devastating impact of drought and cyclones across Madagascar and our continued humanitarian response across Ukraine. Our supporters continued to respond through numerous financial donations enabling Medair to provide lifesaving humanitarian assistance to some of the world's most vulnerable in some of the hardest to reach places on earth.

Mobilising Prayer

Medair UK plays a full and active role in the Medair prayer network. Through the year we continued to build on our monthly prayer email and in 2023 we doubled the distribution of this to over 600 people. Through equipping Christians and churches to pray we want to shine a light on some of the most urgent and too often forgotten crises in the world. We know that prayer is important for our supporters as 61% of those who donate to Medair told us they also pray for Medair, and we are committed to finding new ways of mobilising prayer across the UK.

Assist in the recruitment of field staff for Medair.

We are trying to increase our recruitment activities in a sustainable way whilst maintaining an active focus on raising funds and mobilising prayer. Through the year we attended the Christian Medical Fellowship annual recruitment event and sought to raise the profile of Medair UK in churches. We support the recruitment of field staff as and when opportunities arise and as we increase the brand awareness of Medair in the UK we expect to see an increase in enquiries, referrals and overall interest in working with Medair.

Beneficiaries of our services



Daheeyia's village was attacked in Sudan, she fled with her children but lost 18 people from her family in the violence.

"I miss them so much. We want to go back to our village, but we are afraid. When I heard that Medair provides free health and nutrition services here, I immediately brought my son Ali for treatment. Thank you!"

Daheeyia, with Ali, age 13

Globally Medair helps people who are suffering in remote and devastated communities survive crisis, recover with dignity, and develop skills to build a better future.

During 2023, Medair co-ordinated field operations in 13 countries and directly assisted 3,618,311 people.

Medair UK supports this work through raising funds, mobilising prayer, and assisting with the recruitment of staff as appropriate.

Medair UK was able to provide financial support to ten of Medair's programmes, namely Afghanistan, Democratic Republic of Congo, Lebanon, Madagascar, Somalia, South Sudan, Sudan, Syria, Ukraine and Yemen.

77% of Medair UK's financial contribution in 2023 went to support Medair's programmes in the following countries; Madagascar, Ukraine Yemen and our emergency response in Syria and Türkiye.

Impact report 2023

 **3,618,311** people helped

PEOPLE HELPED BY COUNTRY

Afghanistan	279,082
DR Congo	839,557
Jordan	149,031
Kenya	7,542
Lebanon	431,121
Madagascar	98,840
Somalia	285,463
South Sudan	370,896
Sudan	47,426
Syria	748,211
Türkiye	30,708
Ukraine/Poland	154,336
Yemen	176,098

HEALTH

 **2,394,185**

- ✓ 691,957 consultations with children under 5
- ✓ 36,457 babies born with Medair support

NUTRITION

 **991,655**

- ✓ 104,280 treated for acute malnutrition; 94% discharged as cured

WATER, SANITATION, & HYGIENE

 **2,265,396**

- ✓ 1,838,696 received safe drinking water

SHELTER & INFRASTRUCTURE

 **1,019,284**

- ✓ 227,812 received shelter assistance

CASH & VOUCHER ASSISTANCE

 **125,488**

Medair saves lives and restores hope with a comprehensive, quality-focused approach to humanitarian aid.

OUR ACTIVITIES INCLUDE:

 Health care	 Nutrition	 Sanitation	 Hygiene promotion
 Mental health support	 Safe childbirth	 Shelter	 Clinics & infrastructure
 Vaccinations	 Public health messages	 Household essentials	 Cash assistance
 Emergency response	 Safe water	 Disaster risk reduction	 Training staff/ volunteers

Syria

When two earthquakes struck Syria and Türkiye on 6th February 2023, killing more than 59,000 people and leaving millions homeless without access to basic shelter, nutrition and health services. Medair was one of the first NGOs to mobilise and arrive in location – in this case, within 24 hours. We were able to do this thanks to the generosity of our Medair donors.

Medair's emergency response team deployed the next morning to Türkiye, where the brunt of the impact left 313,000 buildings destroyed. They arrived to a country reeling.



“I’ve never seen so much devastation outside of a war zone,” said Emergency Response Officer Rebekah Rice. “It was like Armageddon. People were still walking around in pyjamas days later, because they were asleep when it happened and all their clothes were lost under the rubble. The hardest thing to see was people huddled around fires near the rescue teams, waiting for news of loved ones.”

“On the second day we drove through the night and loaded up at first light when the shops opened. We bought as much as we could load – soaps, women’s hygiene supplies, sanitary items, toilet paper, wet wipes, tons of sleeping bags, as many tents as we could find. And then we were back in Antakya distributing by lunch the following day. When the mothers came lining up with their children it was so great to be able to give them the stuff they needed.”

Along with the distribution of items including blankets, tarpaulins, tents, stoves, torches, and hygiene supplies to 15,000 people, the team also set up psychological first aid sessions. “The trauma was so clear,” says fellow Emergency Response Officer Damon Elsworth. “No one was spared – everyone had lost someone, everyone had a big story.”

In the months since the emergency phase, Medair has continued working with local partners to provide mental health support, cash assistance, and the construction of temporary homes.

In Syria, where Medair has already been active for almost a decade, staff felt the earthquake from as far away as Damascus. “Within 24 hours we had a surge team in Aleppo and were distributing items within two days,” said Raija-Liisa Schmidt-Teigen, Country Director. “Here, it’s a crisis on a crisis. 15.3 million people were relying on humanitarian assistance in Syria before the earthquakes hit, with 90% of Syrians already living below the poverty line. People’s coping capacity has been stripped away by previous conflict, a collapsed economy and almost non-existent infrastructure.

Then you add a major natural disaster on top of a man-made one – now people have to choose whether to feed their children or repair their cracked homes.”

In response to the earthquake, we were also able to do cash distributions for the first time in Syria, assisting over 1200 families. Stephen, one of the Medair team currently in Aleppo, explains:

“We were the first organisation to finish the initial phase of cash distribution, which is more difficult and complex than it might sound, but such an effective way to respond to meet people’s needs. Cash assistance affords people dignity and the independence to support their family and household in the way that matters most to them. Encouragingly, we have since surveyed people to see how the cash was spent and the answers really underline the positive impact of this type of aid, with families having bought things like food, clothing for their children or a battery system to power a house.”

The team provided hygiene kits to 30,000 people in the first month, alongside winter supplies, cash for home repairs, water trucking, community water tanks, and repairing water networks serving 215,000 people in Aleppo. They have replaced damaged medical equipment and carried out repairs such as replacing doors and windows in affected clinics in Latakia, and have set up extended opening hours for healthcare services in the region. They are also providing home repairs for families needing disability access or with other specialised needs.



Amar, kneels while grabbing onto the handlebar of a jerry can while it's being filled directly with safe clean water at the open-air settlement in Sahleen, Aleppo.

Ukraine

On 24th February 2022, life changed for the people of Ukraine when Russia launched a full-scale invasion that marked the start of Europe's biggest and deadliest conflict since WWII. When war broke out, Medair was the first international NGO to be registered in Kyiv to provide humanitarian assistance.

Almost every day since, our teams have been working tirelessly across the country to alleviate suffering and bring hope to thousands of people. Our work continues today and has evolved dramatically over two years as we devise and deliver programmes to meet people's ever-changing needs.

Before the war, life was idyllic in Anna's village. Located in eastern Ukraine, close to the border line, people in Pervomaiske lived off the land, eating home-grown produce and sharing in the bounties of nature. Anna herself spent her entire life there, from her early school days. "In those days, we had everything we truly wanted, and our happiness knew no bounds," said Anna.

But then, the war came. For the first three months, residents hardly left their basements. Younger people left the village. With the outbreak of hostilities, Anna felt that her comfortable world had instantly fallen apart.

"It was a typical morning, I turned on the television as usual, and it was through the news that I learned about the situation in Ukraine. But the thought of leaving my village never even crossed my mind. My first thought was that I wouldn't know where to go, what to do, where to run".



"I must say that I bow down to all those people in the world who support us. I pray for all those who helped us during this difficult time,"

Anna

"The shrapnel from the shells pierced my roof, all the windows broke, the doors were also busted," said Anna. Due to the pierced roof, water from melting snow started coming inside the house. This also led to significant problems inside the house, like wallpaper peeling off, moisture seeping into the walls, and furniture being damaged.

"I'll never forget the day Medair arrived. In our darkest hours, they shone as a guiding light of hope. These good-hearted people repaired my roof, replaced the shattered windows, and brought

back a piece of my life that the war had stolen. As winter approaches, I can't express how happy I am that Medair was there to help with rebuilding my home. My encounter with Medair wasn't just a moment of assistance; it was a turning point in my life. Now, I stand alongside them, determined to bring hope to others facing the same devastating circumstances."



"I take great pleasure in observing the results of my work, especially when I see the joy and gratitude people show because of our assistance. Working at Medair, I feel like my family is growing, and it's incredibly rewarding."

Vasyl (pictured above with Anna), Shelter and Infrastructure Officer, Ukraine.

Medair teams are working across Medair and from our regional offices in six cities we assisted 154,336 people in 2023. We have grown an amazing team of local staff – amazing, because they are going through this war themselves at the same time as doing work to support people in need. We are delivering a joined-up multi-sector response and in 2024 we will keep going, distributing cash and essential household items and providing healthcare, safe water and shelter services.

MADAGASCAR

Tropical Cyclone Freddy made landfall on the east coast of Madagascar during the night of 21 to 22 February 2023, in the immediate vicinity of Mananjary, located in the Vatovavy region. For almost 24 hours, the cyclone crossed the island from east to west, causing extensive damage. Medair was present in the Vatovavy region before, during, and after Cyclone Freddy struck to conduct both pre-disaster and post-disaster responses.

Clotilde, 42, is a widow and a mother of two (*pictured*). She is one of more than 79,000 people affected by Cyclone Freddy. Clotilde's family house collapsed due to the strong winds and heavy downpours, leaving her, her children and her grandson homeless.



“Being displaced and homeless is not something new to my family. We experienced it last year when Cyclone Batsirai blew our house down, but this year has been hard because I no longer have my husband. Life could have been easier if he was still around. He was a carpenter.” Clotilde

When everyone was preparing for the landfall, Clotilde's family had difficulty protecting their house against strong winds and heavy downfall. As a pre-emptive measure, Clotilde's family stayed in a church along with other neighbours as a temporary evacuation site and came back to their house the next day, only to find out that their house was totally damaged.

“Living on the veranda for two weeks was hard. People saw us struggling. I felt pity for myself and my family, but my daughter would always comfort me, saying that it's not just us who go through this difficulty our neighbours are going through the same struggle as well,”

Trustees' annual report

For the year ended 31 December 2023

Clotilde admits that seeing their house a day after the landfall made her worried about how they would recover. “The day I saw our house collapse, I had a sleepless night because I do not where to get money to build a house. The money we earn is not even enough for our food,” she says. She continued: “I and my son sell bread and vegetables in the market. We earn around 3000 or 5000 Ariary per day, enough to have rice to consume for two to three days.”

Before construction of houses, Medair conducted a two-day shelter training to educate families in building a safer houses and promote awareness of disaster preparedness. Participants included carpenters in the community, and local authority officials for them to help each other in building their houses.

Clotilde's family is one of 100 households that have benefitted from shelter construction in the Mananjary district. Her brother-in-law, nephew and son assisted the newly trained carpenters in rebuilding her family home.



With the new house, Clotilde is now sleeping much better, no longer worrying about having a safe and secure place to stay. “I could never have built a house like this if it were not for the people who have been helping us. You’re giving us so much hope to recover from a cyclone from another,” Clotilde, says, with her big smile, showing much hope and strength seen through her eyes.

Madagascar's crises routinely fly under the radar, with few humanitarian NGOs present to respond to people's needs. Medair have been on the frontline of lifesaving humanitarian response across the island nation for over 20 years. As well as responding to natural disasters we are working in the Grand Sud and Grand Sud-Est on projects across water, sanitation and hygiene; health and nutrition. In 2023 our team directly assisted 98,840 people impacted by these sudden and protracted crises.

YEMEN

Following nearly a decade of conflict in Yemen, the country has experienced a partial collapse of an already fragile public infrastructure, leaving approximately two thirds of the population of 33.7 million in urgent need of humanitarian assistance. Yemen's healthcare system has deteriorated, especially in rural areas of the country. Only half of the health facilities in Yemen are fully or partially functioning, and many of these still lack necessities such as fuel, water, essential medical supplies, and qualified healthcare workers.

The district of Al Azariq in Al Dhale'e Governorate is one the most affected areas in the South of Yemen. Every day can feel like a fight for survival for people in need of essential health and nutrition services in rural areas like this. People live in hard-to-reach towns, where the only routes to the villages are rugged roads.

"We didn't have anything in terms of health services", says one of the community leaders in the village of Gabal Awas. "If someone was sick or needed medication, they needed to pay for their travel to the city, and the road here is very dangerous. It would take around three hours to drive just 40 kilometers, so many people lost their lives while rushing to health facilities in the city."

In 2023, Medair built a health unit in the village of Gabal Awas, providing essential health and nutrition services to the community along with medical supplies and medicines. The health unit provides primary healthcare services to children, including vaccinations and the diagnosis of and treatment of diseases and malnutrition.



"We had to take a long, tiring journey to the city to find a good hospital when my family members needed care. The worst part was having to walk for a long way to reach the nearest transportation. Now, just a few steps from our house, we have a health unit"

Ali, father of three children and a teacher in the village.

“I can see how the health of children in the area has improved, especially cases of malnutrition. Before the intervention of Medair, many children died due to acute malnutrition. Family habits and traditions, and inadequate finances, negatively impacted their nutrition practices. Since Medair introduced its awareness campaigns, mothers now know how to properly feed their babies. The community's attitude towards vaccinations has also changed. Before Medair's intervention, people refused to have their children vaccinated due to false information. It's a huge success that parents now have information on how to plan and support their families”, says Nawal, Medair Assistant Doctor in Gabal Awas Health Unit.

“Medair's support has been vital for communities in this area. With their help, we now have a full healthcare team as well as volunteers, working out of a proper health unit. We would love to expand even more because people throughout the valley come to us for medical care since they cannot afford private health care, and we need extra support. The conflict in Yemen and the economic situation of the district has increased the demand on us. This is why I hope your support never ends”, says Dr Rajab Saleh, Manager of Gabal Awas Health Unit

Medair has been supporting people in Yemen since 2019. We adopt an integrated approach that targets basic needs in health, nutrition, mental health and protection, water, sanitation and hygiene. In 2023 our team assisted 176,098 people both in the remote and hard-to-reach communities and the many who have been displaced and are living in temporary camps.

Financial review

Medair UK's financial management goals in 2023 were to generate increased financial contribution to Medair's programmes, release that funding more rapidly, replenish unrestricted reserves where possible and to improve financial sustainability through increased recurring unrestricted funding. Despite our overall contribution to Medair's programmes being 10% down we feel we have otherwise achieved these goals.

Incoming resources

Total income for the year amounted to £1,007,435. This compares to total income in 2022 of £1,468,935. The difference is largely due to the increase in restricted funds received as a result of our Emergency Appeal for Ukraine of £340,000, as well as the final tranche of our MADAD EU grant funding of £390,764 being received in 2022. For comparison, when removing the restricted emergency appeal funding received for Ukraine in '22, and for the Turkey/Syrian Earthquake in '23, there is a £100k increase in donations from £778k in '22 to £888k in '23. This demonstrates significant growth in the general support received for the breadth of Medair's work.

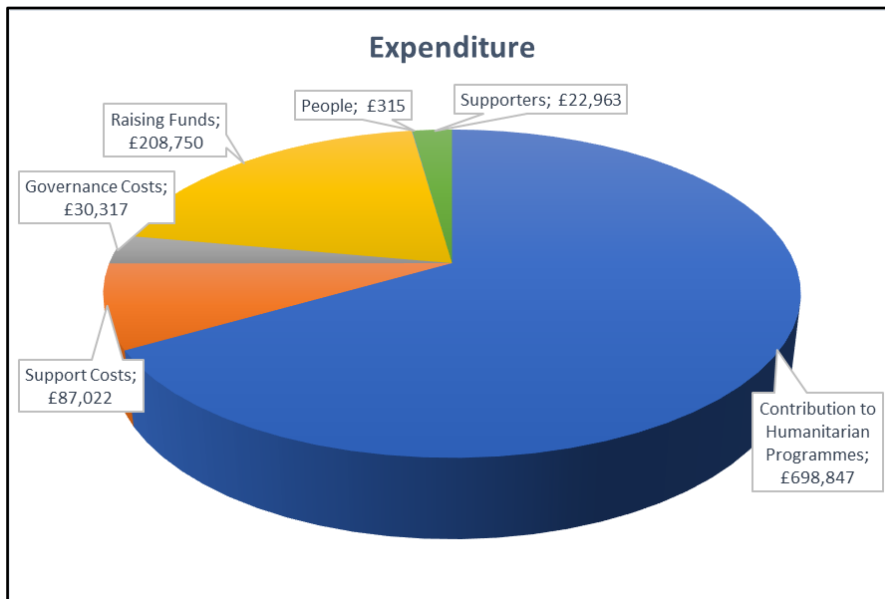
Of particular note has been the continued growth in the number of donors to Medair UK with 993 individual donors in '23, a 10% increase from '22. Furthermore, we remain very thankful for all those who give a monthly gift to Medair, and for all those who commenced a new regular gift in 2023. Combined, these individuals, families and churches gave over £120k towards enabling Medair teams to respond wherever and whenever disaster strikes.

Please see notes 2 and 3 for details.

Resources expended

Total expenditure for the year was £1,048,216, £414,636 less than in 2022. This reduction in expenditure is largely explained by the MADAD grant funding cycle coming to an end. Medair UK made a contribution to Medair's humanitarian programmes of £698,847. This is an 8% reduction of the contribution made by Medair UK in 2022. The Medair UK board set an overall expenditure limit for 2023 of £379,942, an increase on 2022 to allow for growth. However, continuing the intention of reducing expenditure where possible to improve the cost efficiency of Medair UK's fundraising, marketing and communications activities, the actual 2023 operational expenditure was £349,369, 9% lower than budget.

Please see note 4a for details.



Funds

We closed the year with total funds of £182,204. This is £41,140 less than the previous year. This is as a result of the continued deliberate intention to release as much funding as prudent to support Medair's humanitarian programmes as soon as possible.

We were able to release £100k of unrestricted funds surplus to our 17 week operating cost reserves policy requirement in addition to the specific restricted funds raised within the year. The unrestricted funds at year end therefore stood at £129,704 (19 weeks operating cost), compared to £189,522 (26 weeks operating costs at end of 2022).

Of the total funds held at year end, £52,500 were restricted funds received towards the end of the year and due for transfer in early 2024.

Principal risks and uncertainties

Medair UK is committed to the highest standards of integrity, quality and professionalism in all aspects of its work. Throughout 2023, the trustees and the Director continued to review the demands on the organisation and ensured the mitigation and management of the risks it faces. Whilst the responsibility for monitoring the management of risks rests with the Medair UK board, the detailed review of the risk register falls within the remit of the Governance and Risk Committee, a sub-committee of the board. The Governance and Risk Committee meets regularly and reports directly to the Medair UK board. Medair UK holds a risk register which identifies the strategic risks faced by Medair UK, assessing those risks according to their likelihood and potential impact, and identifies actions for management to mitigate the effect of those risks on Medair UK's operations. The risk register is reviewed at every Medair UK board meeting.

During 2023, the Trustees considered the principal strategic risks to be related to staffing, governance, funding, financial management, infrastructure, compliance with regulatory requirements, relationship with Medair International, and reputational risk.

Reserves policy and going concern

Any funds accepted from private or institutional donors which provide for a specific restriction are always honoured. These funds are recorded as restricted funds and are accounted for separately. All such funds allocated for specific field operations, are transferred to Medair (Switzerland) for use in the appropriate programme, once appropriate costs for expenditure incurred by Medair UK for raising these funds have been deducted. All general funds are first used to meet operational needs of Medair UK, in accordance with the annual budget approved by the Medair UK board.

The Medair UK board keeps the reserves policy, and its implementation, under regular review. The most recent revision to the written policy was made in May 2019 when the policy was adjusted to include the following:

“The charity will hold unrestricted financial reserves to enable Medair UK's activities to continue for a period of three months.”

However, considering the challenges in the financial and fundraising climate, the Medair UK board approved a temporary amendment to this policy in February 2023. An increase to holding 4 months of operating costs in unrestricted financial reserves, rather than the documented 3 months, was approved for a period of 12 months. This was reviewed in February 2024 and extended for a further 12 months. By doing this, Medair UK is confident that any potential impact of reduced funding levels will be mitigated and so the reserves policy continues to provide the appropriate guidance for the management of its financial reserves.

In order to continue for a period of four months, Medair UK needs to hold unrestricted financial reserves equivalent to 17 weeks of staff costs, 17 weeks' costs associated with the administration

of the charity's business and six months of accommodation costs in accordance with Medair UK's office lease.

Applying the amended reserves policy to the 2024 operating budget of £401,609, the reserves target for year ending 31st December 2023 was £131,295. Medair UK was holding £129,704 of unrestricted general funds at the beginning of 2024, 99% of the reserve target.

The Medair UK board is confident that all reasonable measures are being taken to ensure Medair UK's ongoing financial resilience. It is the view of the Medair UK board that Medair UK is a going concern. The Medair UK board signs off the financial statements for year ending 31st December 2023 on that basis and will continue to monitor Medair UK's financial resilience in 2024, taking appropriate action if necessary.

Fundraising

Medair UK's primary activity is to raise fund to support Medair's work to help people who are suffering in remote and devastated communities around the world survive crisis, recover with dignity, and develop skills to build a better future. It does this by generating financial support from individuals, trusts and foundations, churches and corporate entities through a variety of means. Medair UK is regulated by the Fundraising Regulator and abides by the Code of Fundraising Practice: www.fundraisingregulator.org.uk/code. Medair UK is also regulated by the Information Commissioners Office (ICO) and complies with GDPR on the handling of supporter data: <https://ico.org.uk/for-organisations/>. Medair UK did not receive any formal complaints in 2023.

Medair UK takes its responsibilities to its supporters and beneficiaries seriously. It has a comprehensive policy framework which ensures its practices are ethical and in keeping with the organisation's values: <https://www.medair.org/accountability/>

Plans for the future

We continue to work collaboratively and in alignment with the direction of Medair International and the aspiration to see a step-change in voluntary funds raised for Medair's remarkable projects on the frontline of humanitarian response. In 2024 we will continue to roll-out the three-year strategy outlined and approved by the trustees in November 2022. This strategy outlines a growth trajectory towards contributing £1 million annually to Medair programmes by 2025. We continue to do this through a focus on strengthening five key revenue streams; Major Donors, Trusts and Foundations, Individual Giving, Churches & Legacy.

Our revised target is for Medair UK to raise £1.2 million in 2024 with an increase across all revenue streams, specifically through strengthening partnerships from Trusts and Foundations and Major Donors.

In recent years there have been successive global crises that have been heavily mediatised and we have seen an outpouring of generosity towards the Ukraine conflict and earthquakes in Syria and Türkiye. However, Medair continues to work on the frontline of many crises that do not share the profile of such emergencies where the needs are just as great. Medair UK will continue to innovate, finding creative ways of communicating about these crises, and seek to raise much needed funds for the breadth of Medair's programmes. Moreover, in 2024 we have a new focus on generating press engagement with both Christian and mainstream media outlets to shine a light on the many forgotten crises we are working on.

Underpinning these income generating tactics are the supporting activities; marketing and communications, website development, prayer support, fundraising operations, alumni and staff engagement & recruitment.

In 2024 in step with Medair international the UK team will be launching a new website that better communicates the valuable role of our supporters and voluntary donations. Alongside this we will be rolling out a new online giving provider with optimised mobile giving functionality that will enable greater and more nuanced fundraising opportunities.

Beyond raising vital income for our country programmes Medair UK does want to see a growing and flourishing network of people praying and, through increasing our brand awareness and engagement with churches, we hope to see an uplift in people applying to work with Medair in our international programmes.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 June 1996 and registered as a charity on 11 July 1996.

The company was established under a memorandum of association that established the objects and powers of the charitable company and is governed under its articles of association.

Medair UK Board of Trustees

Medair UK is governed by a board of trustees. In 2022 the Medair UK Board was made up of seven trustees. The Director also acts as Company Secretary. The Chair, Secretary and other trustees are appointed by the Medair UK members by way of ordinary resolution at AGM. Trustees serve for a term of three years, with a maximum of three terms to be served.

Before appointing to the Board, existing trustees carry out a self-assessment process to identify areas for development and expertise desirable in new Board members. The trustees consider the attributes they believe to be most relevant in ensuring that the trustee body is best able to serve the charity's beneficiaries. The Board recruits and appoints new trustees by way of soliciting expressions of interest through Medair supporter networks. Prospects are assessed by way of an application and interview process. Upon approval, successful applicants are appointed to the Board by way of ordinary resolution by Medair UK members at the next AGM.

Trustees give their time on the Board voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity during their Board membership is set out in note 9 to the accounts.

Related parties and relationships with other organisations

Medair UK is affiliated to Medair, a humanitarian organisation, inspired by Christian faith to relieve human suffering in some of the world's most remote and devastated places. One of the Medair UK trustees, Peter Wilson, is also a member of the Medair International Board of Trustees.

Organisation structure

In 2023, Medair UK's Board of trustees oversaw the work of the Director, staff team and volunteers, delegating responsibility for day-to-day decision-making to the Director.

Remuneration policy for key management personnel

The responsibility for determining staff salaries for the tax year ahead lies with the Medair UK board. They delegate this responsibility to the resources committee, who make a recommendation to the Medair UK board for the remuneration award within the tax year. Remuneration is rewarded after considering:

- The purposes, aims and values of the charity and its beneficiary needs

Trustees' annual report

For the year ended 31 December 2023

- The types of skills, experiences and competencies that the charity needs from its senior staff, technical staff and the specific scope of these roles in the charity
- The charity's current business plan and how the implementation of this plan may affect the number of staff the charity needs to employ or recruit
- The charity's ability to pay; this includes the cost to the charity of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity and the economic climate
- Appropriate available information on pay policies and practices in other organisations that can help make the decision on whether a level of pay is fair and reasonable.

Statement of responsibilities of the trustees

The trustees (who are also directors of Medair UK for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom

Trustees' annual report

For the year ended 31 December 2023

governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2023 was six (2022: seven). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Following a thorough re-tender process in 2023, Sayer Vincent were re-appointed auditors for a further three years, so are appointed to carry out the 2024 audit.

The trustees' annual report which includes the strategic report has been approved by the trustees on 20th June 2024 and signed on their behalf by

Peter Wilson
Chair

Opinion

We have audited the financial statements of Medair UK (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

Medair UK

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the board of Trustees, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

To the members of

Medair UK

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

25 June 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	2	324,870	682,565	1,007,435	380,955	747,302	1,128,257
Charitable activities							
Grants from EU	3	–	–	–	–	340,678	340,678
Total income		324,870	682,565	1,007,435	380,955	1,087,980	1,468,935
Expenditure on:							
Raising funds		170,025	65,039	235,065	82,324	100,613	182,937
Charitable activities							
People		354	–	355	358	–	358
Supporters		25,858	–	25,858	18,604	–	18,604
Contribution to humanitarian		88,092	698,847	786,939	124,186	1,136,766	1,260,952
Total expenditure	4a	284,329	763,886	1,048,216	225,473	1,237,379	1,462,852
Net income / (expenditure) before net gains / (losses) on investments		40,541	(81,321)	(40,781)	155,482	(149,399)	6,083
Net gains / (losses) on investments		–	–	–	–	–	–
Net (expenditure)/income for the year	6	40,541	(81,321)	(40,781)	155,482	(149,401.09)	6,083
Transfers between funds		(100,000)	100,000	–	(90,437)	90,437.00	–
Net (expenditure)/income before other recognised gains and losses		(59,459)	18,679	(40,781)	65,045	(58,964)	6,083
Other gains / (losses)		(360)	–	(360)	1,736	–	1,736
Net movement in funds	15a	(59,819)	18,679	(41,140)	66,781	(58,964)	7,817
Reconciliation of funds:							
Total funds brought forward		189,522	33,821	223,343	122,741	92,785	215,526
Total funds carried forward		129,704	52,500	182,204	189,522	33,821	223,343

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15a to the financial statements.

As at 31 December 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	11		2,062		3,609
			2,062		3,609
Current assets:					
Debtors	12	8,171		20,970	
Cash at bank and in hand		198,776		223,762	
		206,947		244,732	
Liabilities:					
Creditors: amounts falling due within one year	13	(26,805)		(24,997)	
Net current assets			180,142		219,736
Total net assets	15a		182,204		223,343
The funds of the charity:					
Restricted income funds			52,500		33,821
Unrestricted income funds:					
General funds		129,704		189,522	
Total unrestricted funds			129,704		189,522
Total charity funds			182,204		223,343

Approved by the trustees on 20 June 2024 and signed on their behalf by

Peter Wilson
Chair

Statement of cash flows

For the year ended 31 December 2023

Reconciliation of net expenditure to net cash flow from operating activities

	2023 £	2022 £
Net income for the reporting period (as per the statement of financial activities)	(40,781)	6,083
Depreciation charges	1,547	1,031
Interest income	–	–
Decrease in debtors	12,798	1,264
Increase in creditors	1,809	11,450
Net cash from operating activities	(24,627)	19,829

	Note	2023 £	£	2022 £	£
Cash flows from operating activities					
Net cash from /(used in) operating activities			(24,627)		19,829
Cash flows from investing activities:					
Purchase of Assets		–		(4,642)	
Net cash from investing activities			–		(4,642)
Change in cash and cash equivalents in the year	15b		(24,627)		15,187
Cash and cash equivalents at the beginning of the year			223,762		206,838
Change in cash and cash equivalents due to exchange rate movements			(360)		1,736
Cash and cash equivalents at the end of the year			198,776		223,762

1 Accounting policies

a) Statutory information

Medair is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 333 Canterbury Court, 1–3 Brixton Road, London SW9 6DE.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

In the trustees' report there is a review of financial performance and of the charity's reserves position. During the financial year ending 31st December 2023 there was an decrease in unrestricted reserves, due to releasing additional funds as contribution to Medair programmes. This was deemed appropriate and still enabled Medair UK to retain sufficient unrestricted funds in line with it's Reserves Policy. As part of an assessment of the risks associated with Medair UK's financial viability during these times of economic uncertainty, the minimum unrestricted reserves level to be held was raised from 13wks to 17wks of operating costs. In the light of that risk assessment and policy adjustment, the trustees are of the opinion that there are adequate financial reserves and resources and the charity is well placed to manage business risks. The risk review process, and the financial projections made following the review, have taken into consideration the current economic climate and the potential impact on Medair UK's various sources of income and planned expenditure. The trustees are of the view that it is a reasonable expectation that there are adequate resources to continue operating for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of monetary contributions to Medair (Switzerland) humanitarian aid programmes, supporting and promoting the recruitment of humanitarian aid workers, exhibitions, presentations and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

1 Accounting policies (continued)

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Fundraising	12%
● People	1%
● Supporters	1%
● Humanitarian programmes	86%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

l) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the minimum lease term.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Fixtures and Fittings	5 years
● Office Equipment	5 years
● Computer Equipment	3 years

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting policies (continued)**p) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Pensions

The charity offers a defined benefit pension through the government pension scheme National Employment Savings Trust (NEST). Employees are automatically enrolled into a NEST scheme into which Medair will pay employer contributions equal to 8% of each employee's gross salary on a monthly basis.

r) Foreign Exchange Policy

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange in the month of the transaction. All exchange rate differences are taken to the Statement of Financial Activities (SOFA).

2 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Gifts	324,870	682,565	1,007,435	380,955	747,302	1,128,257
	324,870	682,565	1,007,435	380,955	747,302	1,128,257

During the year, the charity received gifts from private individuals, churches, corporates and Trusts and Foundations. Medair UK received no donated services during the year.

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
EU Trust Fund (Madad) – Syrian refugees	–	–	–	–	340,678	340,678
	–	–	–	–	340,678	340,678

4a Analysis of expenditure (current year)

	Charitable activities				Governance costs £	Support costs £	2023 Total £	2022 Total £
	Cost of raising funds £	People £	Supporters £	Contributions to humanitarian programmes £				
Staff costs (Note 7)	171,630	–	17,854	–	18,151	39,736	247,371	211,129
Recruitment of UK staff	–	22	–	–	–	–	22	1,571
Marketing and events	27,301	293	–	–	–	–	27,594	14,669
Donations transferred to Medair (Switzerland)	–	–	–	698,847	–	–	698,847	746,002
Grants transferred to Medair (Switzerland) (Note 5)	–	–	–	–	–	–	–	390,764
Trustee and other governance costs	–	–	–	–	166	–	166	253
Audit	–	–	–	–	12,000	–	12,000	9,300
Professional fees	5,109	–	5,109	–	–	5,036	15,254	25,192
Financial expenses	–	–	–	–	–	3,506	3,506	2,143
Depreciation	–	–	–	–	–	1,547	1,547	1,031
Office expenses	–	–	–	–	–	31,623	31,623	28,096
Travel and subsistence	445	–	–	–	–	4,270	4,715	4,101
Supplies	4,265	–	–	–	–	984	5,249	5,413
Training and other personnel expenses	–	–	–	–	–	323	323	23,187
	208,750	315	22,963	698,847	30,317	87,024	1,048,216	1,462,852
Support costs	19,515	29	2,147	65,332	–	87,024	–	–
Governance costs	6,799	10	748	22,761	30,317	–	–	–
Total expenditure 2023	235,064	354	25,858	786,939	–	–	1,048,216	
Total expenditure 2022	182,937	358	18,604	1,260,952	–	–		1,462,852

4b Analysis of expenditure (prior year)

	Charitable activities						2022 Total £
	Cost of raising funds £	People £	Supporters £	Contributions to humanitarian programmes £	Governance costs £	Support costs £	
Staff costs (Note 7)	142,475	–	13,367	–	16,079	39,209	211,129
Recruitment of UK staff	–	323	–	–	–	1,248	1,571
Volunteer expenses	–	–	–	–	–	–	–
Marketing and events	14,669	–	–	–	–	–	14,669
Donations transferred to Medair (Switzerland)	–	–	–	746,002	–	–	746,002
Grants transferred to Medair (Switzerland) (Note 5)	–	–	–	390,764	–	–	390,764
Trustee and other governance costs	–	–	–	–	253	–	253
Audit	–	–	–	–	9,300	–	9,300
Professional fees	3,406	–	3,406	–	–	18,381	25,192
Financial expenses	–	–	–	–	–	2,143	2,143
Depreciation	–	–	–	–	–	1,031	1,031
Office expenses	–	–	–	–	–	28,096	28,096
Travel and subsistence	–	–	–	–	–	4,101	4,101
Supplies	4,371	–	–	–	–	1,042	5,413
Training and other personnel expenses	–	–	–	–	–	23,187	23,187
	<u>164,920</u>	<u>323</u>	<u>16,772</u>	<u>1,136,766</u>	<u>25,632</u>	<u>118,438</u>	<u>1,462,852</u>
Support costs	14,811	29	1,506	102,092	–	(118,438)	–
Governance costs	3,205	6	326	22,094	(25,632)	–	–
Total expenditure 2022	<u>182,937</u>	<u>358</u>	<u>18,604</u>	<u>1,260,952</u>	<u>–</u>	<u>–</u>	<u>1,462,852</u>

Notes to the financial statements

For the year ended 31 December 2023

5 Grant making

	Grants to institutions £	2023 £	2022 £
Medair (Switzerland) Madad	–	–	390,764
Total	–	–	390,764

No grants were paid in respect of Medair's work with Syrian refugees ('Madad') as the contract ended in 2022.

6 Net incoming resources for the year

This is stated after charging/(crediting):

	2023 £	2022 £
Depreciation	1,547	1,031
Operating lease rentals:		
Property	26,130	23,149
Auditor's remuneration (including VAT):		
Audit	12,000	9,300
Foreign exchange (gains)/losses	360	(1,736)

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	213,444	181,298
Social security costs	16,682	14,529
Employer's contribution to defined contribution pension schemes	17,244	15,303
	247,370	211,129

One employee received total employee benefits between £60,000–£70,000 during the year (2022: nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £78,984 (2022: £60,734).

Trustees' expenses represent the cost of servicing meetings of the trustees, totalling £166 (2022: £253). £0 of personal travel and subsistence costs were reimbursed during the period (2022: £16).

Notes to the financial statements

For the year ended 31 December 2023

8 Staff numbers

The total average staff headcount for the organisation in 2023 was 6.4 (in 2022 the average was 4.8).

	2023 FTE	2022 FTE
Raising funds	4.0	
Support	1.0	3.8
Governance	0.7	0.7
	<u>5.7</u>	<u>4.7</u>

9 Related party transactions

The charity received trustee donations towards the work of Medair in the sum of £3,782 (2022: £2,270) of which £2,994 was for unrestricted funds. Donations were received in response to Medair UK-led fundraising activities during the year which formed part of the normal course of business.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Office equipment £	Total £
Cost or valuation				
At the start of the year	1,411	21,691	6,791	29,893
Additions in year	–	–	–	–
Disposals in year	–	–	–	–
At the end of the year	<u>1,411</u>	<u>21,691</u>	<u>6,791</u>	<u>29,893</u>
Depreciation				
At the start of the year	1,411	18,082	6,791	26,284
Charge for the year	–	1,547	–	1,547
Eliminated on disposal	–	–	–	–
At the end of the year	<u>1,411</u>	<u>19,629</u>	<u>6,791</u>	<u>27,831</u>
Net book value:				
At the end of the year	<u>–</u>	<u>2,062</u>	<u>–</u>	<u>2,062</u>
At the start of the year	<u>–</u>	<u>3,609</u>	<u>–</u>	<u>3,609</u>

All of the above assets are used for charitable purposes.

Notes to the financial statements

For the year ended 31 December 2023

12 Debtors

	2023 £	2022 £
Trade debtors	8,171	11,844
Accrued Income	–	9,126
	8,171	20,970

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	5,630	1,324
Other creditors	6,865	11,467
Accruals	14,310	12,206
	26,805	24,997

14a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	2,062	–	2,062
Net current assets	127,640	52,500	180,140
Net assets at the end of the year	129,704	52,500	182,204

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	3,609	–	3,609
Net current assets	185,913	33,821	219,734
Net assets at the end of the year	189,522	33,821	223,343

Notes to the financial statements

For the year ended 31 December 2023

15a Movements in funds (current year)

	At 1 January 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2023 £
Restricted funds:					
Afghanistan	1,301	12,838	(7,335)	–	6,804
Bangladesh	99	–	–	–	99
DR Congo	13,479	47,834	(64,904)	–	(3,591)
Ethiopia	201	–	–	–	201
Emergency	–	–	–	–	–
Jordan	34	–	–	–	34
Lebanon	1,750	17,788	(12,990)	–	6,549
Madagascar	2,225	52,856	(101,880)	50,000	3,201
Somalia	(2,300)	24,960	(22,410)	–	250
South Sudan	2,230	53,876	(29,024)	–	27,082
Sudan	118	47,441	(47,356)	–	203
Syria/Turkey Earthquake Response	–	140,445	(140,669)	–	(224)
Ukraine	15,116	175,948	(182,547)	–	8,517
Yemen	(432)	108,248	(154,722)	50,000	3,095
WASH	–	330	(50)	–	281
Total restricted funds	33,821	682,564	(763,885)	100,000	52,500
Unrestricted funds:					
General funds	189,522	324,870	(284,689)	(100,000)	129,704
Total funds	223,343	1,007,434	(983,535)	–	182,204

The level of Unrestricted funds raised in 2023, enabled the release of £50,000 towards projects in both Madagascar and Yemen. This was approved by the Medair UK Board and in addition to the specific Restricted funds raised for each country.

Notes to the financial statements

For the year ended 31 December 2023

15b Movements in funds (prior year)

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
Restricted funds:					
Afghanistan	25,690	27,351	(51,740)	–	1,301
Bangladesh	99	–	–	–	99
DR Congo	7	44,499	(31,027)	–	13,479
Ethiopia	12,981	10,076	(22,856)	–	201
Emergency	–	–	–	–	–
Jordan	–	4,534	(24,937)	20,437	34
Lebanon	1,705	25,472	(26,798)	1,371	1,750
Madagascar	33	69,702	(67,510)	–	2,225
Somalia	–	79,490	(81,790)	–	(2,300)
South Sudan	304	4,942	(3,016)	–	2,230
Sudan	53	8,679	(78,614)	70,000	118
Ukraine	–	372,673	(357,557)	–	15,116
Yemen	455	99,884	(100,771)	–	(432)
Syrian refugees (EU Madad Fund)	51,457	340,678	(390,764)	(1,371)	0
Total restricted funds	92,785	1,087,980	(1,237,380)	90,437	33,821
Unrestricted funds:					
General funds	122,741	380,955	(223,737)	(90,437)	189,522
Total funds	215,526	1,468,935	(1,387,915)	–	223,343

Purposes of restricted funds

Restricted funds are to be used for specific purposes as required by the donor.

Contributions to programmes in designated countries represent funds generated from private donors which are restricted to specific humanitarian programmes operated by Medair (Switzerland).

16 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	2023 £	2022 £
Less than one year	620	–
Between 2–5 years	1,395	–
More than 5 years	1,085	–
	3,100	–

17 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

MEDAIR UK

England & Wales - Charity number 1056731

Accounts

Company number: 3213889
Charity Number: 1056731

Medair UK

Report and financial statements
For the year ended 31 December 2022

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For the year ended 31 December 2022

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Medair UK

Reference and administrative information

For the year ended 31 December 2022

Company number 3213889
Country of incorporation United Kingdom

Charity number 1056731
Country of registration (England & Wales, Scotland or Northern Ireland)

Registered office and operational address 333, Canterbury Court
1 – 3 Brixton Road
London
SW9 6ED

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Christine Brindley	Co-Chair (appointed co-chair 19 th May 2022 through to 25 th November 2022)
Iain Evans	(appointed 8 th September 2022)
Habtamu Ewnie	(appointed 8 th September 2022)
Andrew Howe	Co-Chair (appointed co-chair 24 th February 2022 until 25 th November 2022)
Tim Munteam	Chair (until 24 th February 2022, resigned 19 th May 2022)
Rita McIntyre-Pantz	
Shelley Pigott	Co-Chair (appointed co-chair 24 th February 2022 until Stepped down 19 th May 2022)
Peter Wilson	Chair (appointed 25 th November 2022)

Key management personnel Neil Casey Director (resigned 31st May 2022)
Edward Woods Director (appointed 1st August 2022)

Bankers HSBC
1 High Street
Harpenden
Hertfordshire
AL5 2RS

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 December 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Introduction from the Chair

This is my first Annual Report as the Chair of Medair UK. I took over the role at the end of last year and would like to express my gratitude and appreciation to the previous interim Chair and Board of Trustees who have led us well through a time of uncertainty and a change in leadership.

Briefly reflecting on 2022 is helpful in recognising the substantial achievement of growth during such turbulence, where Medair reached over 4.6 million people with essential humanitarian relief in 14 of the hardest to reach places in the world.

February 2022 sadly saw the invasion of Ukraine, where Medair were first responders. The immediate generosity of UK supporters accelerated the reach of our Global Emergency Response Team, and today Medair's specialist teams continue to deliver life-saving care to the people and communities devastated by this conflict.

Rising fuel costs, consecutive changes in government leadership, increases in interest rates, global market losses, national strikes and higher inflation, have created an atmosphere of financial anxiety for many. Perhaps unsurprisingly charitable giving was down 14% (CAF 2021/22 Annual Report) and yet we have seen growth of 48% over the same period. This is extraordinary on two levels, first our gratitude, thanks and praise to a living God who cares and loves His people without condition and stirs a generous response in money and time, but also to those who sacrificially give and serve Medair to uphold the value of human life and come alongside people, recognising their dignity and bringing life changing hope.

Given the challenging context, we have had to be prudent with our cost base, efficient in our ways of working and expedient in our delivery of funds and service to field. This has been led well with arrival of a new Director for Medair UK Edward Woods. Building on the strong foundation and momentum that Neil Casey nurtured and who we recognise and thank, Edward has started energetically and strategically to craft a new focus on building greater awareness and mutuality with the church and in the UK.

The results are impressive. Medair UK's contribution to field programmes for 2022 was £1,136,766. This represents a 30% increase in funding from 2021. The dynamic UK team has grown the whole spectrum of supporters – and we are so thankful for the new families, individuals,

Medair UK

Trustees' annual report

For the year ended 31 December 2022

trusts, foundations and churches choosing to trust Medair with their giving – an indicator of increasing financial sustainability for clearer future strategic planning.

Huge thanks to the dedicated and resilient UK team who have engineered this achievement through a time of significant change and uncertainty and new ways of working.

I would also like to thank an incredible Board of Trustees who give up much time, sharing their skills and vast experience to help support, provide wisdom and spiritual encouragement to the wider team. Particular thanks and recognition to Shelley Piggott who after 9 years on the UK Board and advising the International Board on fundraising had to complete her term. We also have two new joiners in Habtamu Ewnie, Director of Finance, Risk & Governance at Alpha International and Iain Evans Head of Global Distribution for Polar Capital who upskill our financial governance to a new standard.

Please read further into this compelling story, you can't avoid being moved to learn more or to inspire others to get involved in Medair's work. For more information, news and stories visit our website www.medair.org.

Peter Wilson
Chair, Medair UK

Purposes and aims

Objects

Medair UK's objects are to relieve human need, hardship and suffering in whatever parts of the world, particularly by means of mobilizing and deploying human and material resources to provide appropriate relief and aid to distressed populations, without racial, political or religious discrimination.

In keeping with these objects, Medair UK raises financial resources in support of the multi-sectoral relief and recovery projects co-ordinated by Medair, based in Switzerland.

Values

Integrity

We strive to live out our values and principles consistently at every level of the organisation, and in every location – from the most remote team to the global support office. Our desire is that, as we work together, our attitudes, words and actions will be true to Medair's vision and character.

Hope

We seek to bring hope to people devastated by crisis and caught in apparently hopeless situations. Together with the communities we serve, we strive to make sustainable improvements and increase their capacity to build a better future.

Compassion

We desire to relieve human suffering in times of crisis, disaster and conflict. We seek out people who are the most vulnerable, come alongside them and offer practical support through relief and recovery initiatives.

Accountability

We are committed to best practices in our management and operations, pursuing excellence in all that we do. We make ourselves accountable to our supporters, our staff, and those we serve, and seek input from them to help us improve our activities and procedures.

Dignity

We believe that each person is made in God's image and is therefore uniquely valuable and worthy of the highest respect. Consequently, we reach out to all in need, irrespective of their race, gender, religion, age or nationality. Wherever possible, we personalise our assistance, taking individual needs and circumstances into account, and respecting the dignity and independence of the people we serve.

Faith

Because we follow Jesus Christ, who taught that our highest goal is to love God and to care for those in need, we are motivated to care for those who suffer. Our faith inspires us to give our best in all circumstances. By faith, we pray for wisdom when facing difficult decisions, and for courage to live and work in demanding and often dangerous situations.

Medair UK

Trustees' annual report

For the year ended 31 December 2022

Joy

As we work together to serve people in great need, we choose to nurture life-giving joy that comes from our Creator and gives us strength in the midst of the challenges we face and the suffering we encounter. Therefore, we seek to be thankful, to be united and at peace with one another, to share our burdens with and encourage one another, and to celebrate together.

Objectives and activities

The charity's main activities and beneficiaries are described below. All Medair UK's charitable activities focus on the provision of financial resources in support of the multi-sectoral relief and recovery projects co-ordinated by Medair, and are undertaken to further Medair UK's charitable purposes for the public benefit.

Medair UK is an affiliate office of the International Christian Humanitarian organisation Medair, based in Switzerland. A covenant of partnership, a voluntary agreement signed by Medair UK in July 2021, defines the relationship between Medair UK and Medair. Under the terms of the covenant Medair UK commits to focus its activities in the UK predominantly on raising funds from non-governmental sources, mobilising prayer and assisting in the recruitment of Medair staff as appropriate.

Medair UK delivers these objectives and activities, with the express aim of helping to deliver the global Medair "People to People" strategy. This strategy aims to reach 4 million people in need and have 1 million people engaged in Medair's mission by 2022. During 2022 Medair reached 4,632,560 people in need of humanitarian assistance around the world and engaged 1,134,346 people around the world in its mission. Medair UK contributes to the global engagement target. In 2022 Medair UK had a target to engage 14,300 people in the global mission. The actual number Medair UK engaged was 13,302, 7% below target principally due to reducing our print mailing distributions.

Following the new appointment of Anne Reitsema as CEO of Medair we have extended the "People to People Strategy" through to end of 2023 during which time a refreshed global strategy to serve Medair and Medair UK will be designed.

Main Activities

The trustees review the aims, objectives and activities of Medair UK each year. The trustees also refer to the guidance contained in the Charity Commission's general guidance on public benefit. The review helps ensure that Medair UK's activities remain focussed on its stated purposes and are aligned with and supporting the delivery of Medair UK's strategic objectives. This report details the extent to which Medair UK delivered its goals in 2022, and the benefits the charity has brought to those groups of people it is set up to help.

Raising Funds

Medair UK raises funds from three main groups of supporters. These are individuals, trusts and foundations and churches. In the year ending 31st December 2022, Medair UK raised £1,128,257 from non-governmental sources. This included £563,941 from individuals, £510,450 from trusts and foundations, and £44,492 from churches. 2022 private income raised of £1,128,257 represents a 48% increase on funds raised in 2021.

During 2022 Medair UK was able to support 12 of Medair's 14 country programmes. The majority of Medair UK's funding went to four countries; Ukraine, Yemen, Somalia and Madagascar.

In the hours after the war started in Ukraine, Medair deployed an emergency response team to Poland and Ukraine. We were able to mobilise our supporters in the UK to provide much needed humanitarian assistance for those fleeing their homes and later in the year towards the rehabilitation of critical health infrastructure across Ukraine. We are so thankful for the generosity of all our supporters that gave over £340,000 towards our Ukraine Appeal, and specifically the partnership of The Alborada Trust, Grant Foundation and All We Can.

In addition to responding to these high-profile emergencies Medair UK continued to make our supporters aware of ongoing crises in Yemen, the devastating impact of drought across the Horn of Africa, and other Medair programmes too. And our supporters continued to respond through numerous financial donations enabling Medair to provide lifesaving humanitarian assistance to some of the world's most vulnerable in some of the hardest to reach places on earth.

Mobilising Prayer

Medair UK plays a full and active role in the Medair prayer network. Through the year we continued to build on our monthly prayer email that was launched in 2021, ensuring that this both informs our supporters about specific situations and inspires them to respond in prayer. We know that prayer is important for our supporters as 61% of those who donate to Medair told us they also pray for Medair, and we are committed to finding new ways of mobilising prayer across the UK.

Assist in the recruitment of field staff for Medair.

The role of Medair UK in this area has de-prioritised over the last two years. We support the recruitment of field staff as and when opportunities arise and as we increase the brand awareness of Medair in the UK we expect to see an increase in enquiries, referrals and overall interest in working with Medair.

Beneficiaries of our services

Globally Medair helps people who are suffering in remote and devastated communities survive crisis, recover with dignity, and develop skills to build a better future,

During 2022, Medair co-ordinated field operations in 14 countries and directly assisted 4,632,560 people.

Medair UK supports this work through raising funds, mobilising prayer, and assisting with the recruitment of staff as appropriate.

Medair UK was able to provide financial support to twelve of Medair's programmes, namely Afghanistan, Democratic Republic of Congo, Ethiopia, Jordan, Lebanon, Madagascar, Poland, Somalia, South Sudan, Sudan, Ukraine and Yemen.

71% of Medair UK's financial contribution in 2021 went to support Medair's programmes in the following countries; Madagascar, Somalia, Yemen and our emergency response in Poland and Ukraine.

UKRAINE

"We saw tanks, we heard explosions. Frightened people ran through the streets to find a place to hide. They knocked on the door and asked us to stay. And so, within a few days, 170 people were living together in the shelter of our church," said Serhiy. The church was a safe place for people from aged six months up to 92 years.

"Two weeks earlier we announced that if a conflict suddenly began, people could come to the church and stay there. We bought water, food, and a generator in advance. We thought this will end very quickly, and expected about 50 people would come. We had supplies only for 2 days," said Serhiy

"At first there was no problem with food, but as our numbers grew we were afraid that we would not have anything to feed everyone. When there was no food left at all, during shelling my wife went with a deacon to collect food from the houses of people who were in the basement. We were very worried about running out of bread. But God helped us. That evening, someone left a large bag of buns near the fence of the church," Serhiy said.

Serhiy spoke of the things he saw in the streets of Bucha, and needing to find more food. "I took food from destroyed shops, but it had already been spoiled. We had to eat it because there was nothing else," Serhiy said with sadness in his eyes.

"We lived in the shelter for 14 days but realized that we could no longer stay here. We needed to be saved. We placed everyone in cars and drove them in one column. It was called a "green corridor". I prayed to God for everyone to survive," Serhiy said.



"We saw bodies lying on the road or inside cars. My wife covered the eyes of our 4-year-old daughter with her hands so that she would not see this horror. We learned that our apartment had burned down. Everything we had disappeared in a moment," said Serhiy.

Serhiy and his family returned home as soon as possible, about a month later. Since their home had been destroyed, they lived in the basement of the church. Medair arrived in Bucha very soon after the area was de-occupied. Houses in the area were without electricity or water, and many had been damaged or looted. The church remained a place where people came to find help, and our team installed a washing machine, dryer, gas stove, microwave and dishwasher for the kitchen in the Vifaniia Church. Training in Psychological First Aid was provided for people who were helping others.

"These sessions were very helpful, especially for me. A woman came to the church and said to me: 'Before my eyes, my husband was killed.'" This is not uncommon, and now I know how to communicate with these people and how to help them with it. I always say that we are in this together," Serhiy said.

In the hours after the conflict started in Ukraine, Medair deployed an emergency response team to Poland and Ukraine. Since then, Medair has been responding to the urgent and critical needs of the Ukrainian refugees entering Poland, and the affected population who are being forcibly displaced within Ukraine. In all we have reached a total of 396,147 people in Poland and Ukraine, covering their needs in health, shelter, mental health & psychosocial support services and water, sanitation & hygiene (WASH). Medair handed over projects to the local government and NGOs in Poland at the end of March 2023 to focus our continued response on Ukraine.

MADAGASCAR

Madagascar faces natural disasters each year that affect thousands of people, with an average of 1.5 cyclones making landfall each year, the highest number in Africa. Each strong cyclone on average affects 700,000 people. Madagascar's crises routinely fly under the radar, with few humanitarian NGOs present to respond to people's needs.

On Saturday 5 February 2022, Cyclone Batsirai devastated eastern Madagascar. Strong winds and torrential rains devastated the town of Mananjary and areas on the southeast of the island, displacing nearly 70,000 people – more than 100,000 were affected in total. 95% of the town of Manjaray was destroyed by Cyclone Batsirai.

Our national Emergency Response Team was on high alert when the hurricane hit the coast and were on the ground in devastated communities within 72hrs. With the rising floodwaters, and without access to safe drinking water, one of the main risks to communities is the easy spread of waterborne diseases. Within days, a supporting team of WASH (water, sanitation and hygiene) experts arrived from our international team to assess the damage and determine what WASH interventions were needed to restore access to safe drinking water.

Our Emergency Response Team were operational for three months following cyclone Batsirai, responding directly as well as through local community groups and churches; rehabilitating safe water points, delivering WASH kits (including buckets, cups, soap) and shelter kits (including tarpaulins, blankets, ropes) to the most vulnerable community members.

Medair are proud to have been active in Madagascar since 2002, delivering health and nutrition interventions, rapidly responding to natural disasters and working closely with government and local partners to build Disaster Risk Reduction (DRR) capacities at a national level.



SOMALIA

"As Jamilah lost her energy more and more, I noticed something was wrong. She lost weight and appetite," shares mother Khadra. "I brought her because this clinic is well known for its good and free treatment. Many children here are malnourished and were cured in this health clinic. This was the first place I thought about to bring my baby. I have trust that you will know how to treat Jamilah and make her strong again."

In the nutrition clinic in this health facility supported by Medair, little Jamilah gets screened for malnutrition with the mid-upper-arm-circumference method. As the measurement indicates red, she is acutely malnourished and needs immediate treatment in the nutrition programme. Here, during an appetite test, she gets her very first Plumpy'Nut – a high-calorie therapeutic food – and she likes it.

In Southern Somalia, Medair supports the operation of several health facilities run by local partners through the provision of life-saving water, sanitation and hygiene (WASH) facilities, health and nutrition services, training of staff, paying their salaries and rehabilitating hospital infrastructure. Community health activities are supported in the same districts where the health facilities are located. Protection activities include the provision of child-friendly play areas at supported health facilities and specific group based psychosocial support activities.

This year Medair is marking 10 years of continuous response in Somalia. However, as Somalia enters 2023 the humanitarian situation continues to deteriorate. Severe drought, hunger, disease and violence merge to bring Somalia to the brink of famine. An estimated 8.25 million people require humanitarian assistance.



YEMEN

In the Al Dhale'e Governorate in the southwest of Yemen, every day can be a fight for survival. Almost half of the healthcare facilities in the district are inoperative or run at a reduced capacity. This is because of reduced staffing and a lack of essential medicines and supplies.

In response to the situation in Yemen, Medair provides vital health and nutrition services through running and rehabilitating clinics and reaching the wider community through eight mobile outreach teams. Each outreach team drive hours to rural areas, traversing dangerous, rocky terrain to reach families who would otherwise have no access to health and nutrition services. Each team comprises a doctor, assistant doctor, midwife and pharmacist, providing primary and emergency health and nutrition services.

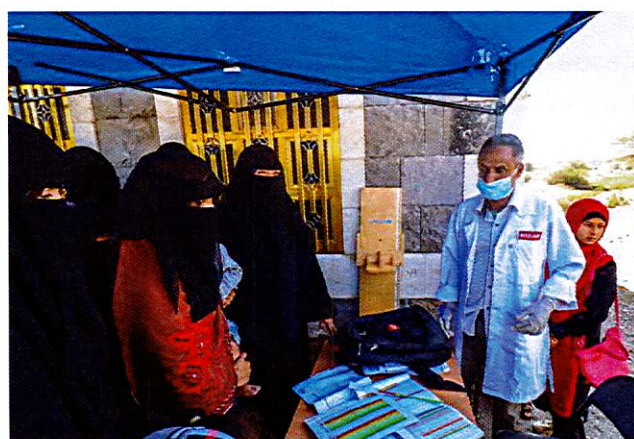
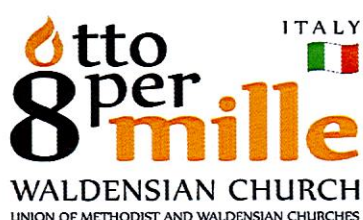
During one visit the team met Riham, with her 14 month old child in her arms.

"I don't know what would have happened to my child if the team didn't come. Most of the children in the village have malnutrition. We don't have enough money to buy essential food items, that is why we eat what is available. Variety in food is not an option for us. The situation was different before the conflict started. I used to be a teacher. Because of the conflict, we had to flee our village, which is now a frontline in the north of Al Dhale'e," says Riham.

Elsewhere during the visit, Dr Taha the general physician (*pictured below*) and his team were very busy seeing patients.

"We see about 60 to 80 patients per day for different primary health care services, including screening children for malnutrition, providing antenatal care, postnatal care, family planning services, and health consultations for different age groups. We never leave the site until we make sure that everyone has got the treatment they need and are satisfied", says Dr Taha. The eight outreach teams give treatment, provide check-ups and examine over 800 people weekly. No two days are the same. On one day, the team meets a patient with a chest infection, while on another day someone comes for a review of their diabetes.

We are thankful for the funding and partnership of the Otto per Mille of The Waldensian Church and other private donors towards our ongoing response to the emergency health needs in Yemen.



Financial review

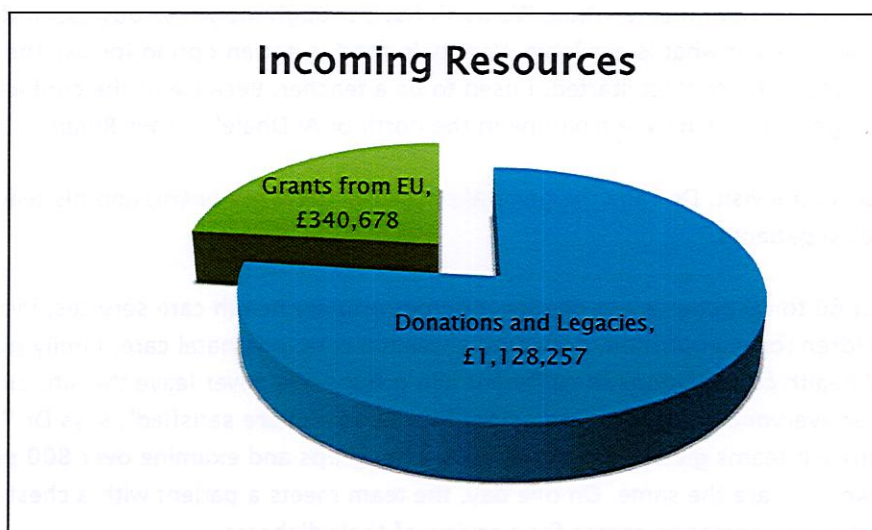
Medair UK's financial management goals in 2022 were to generate increased financial contribution to Medair's programmes, release that funding more rapidly, replenish unrestricted reserves where possible and to improve financial sustainability through increased recurring unrestricted funding. These goals have been fully met.

Incoming resources

Total income for the year amounted to £1,468,935. This compares to total income in 2021 of £1,129,616. The difference is largely due to the increase in restricted funds received as a result of our Emergency appeal for Ukraine.

Of particular note, has been the continued growth in the number of new donors to Medair UK with 276 people giving a first-time gift. Furthermore, we remain very thankful for all those that give a monthly gift to Medair. Combined, these individuals, families and churches gave over £103k towards enabling Medair teams to respond wherever and whenever disaster strikes.

Please see notes 2 and 3 for details.



Resources expended

Total expenditure for the year was £1,462,852, £357,645 more than in 2021. This increase in expenditure is largely explained by the increased level of MADAD grant funding in 2022. In addition to the final £390,764 MADAD funds transferred to Medair, Medair UK made a further contribution to Medair's humanitarian programmes of £764,003. This is 73% higher than the contribution made by Medair UK in 2021. This increase was achieved through a combination of increased funds raised and expenditure management. The Medair UK board set an overall

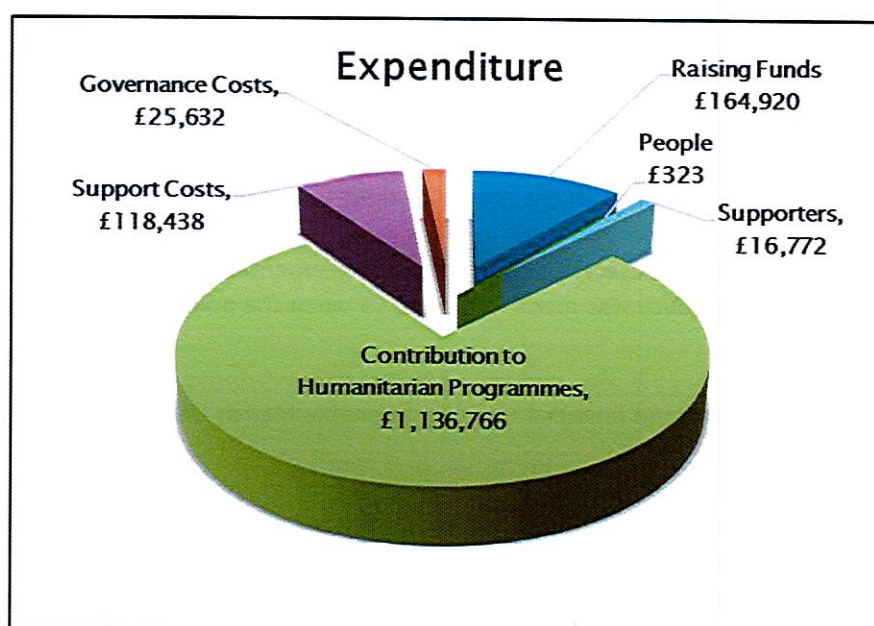
Medair UK

Trustees' annual report

For the year ended 31 December 2022

expenditure limit for 2022 of £374,647, an increase on 2021 to allow for growth. However, continuing the intention of reducing expenditure where possible to improve the cost efficiency of Medair UK's fundraising, marketing and communications activities, the actual 2022 operational expenditure was £326,085, 12% lower than budget.

Please see note 4a for details.



Funds

We closed the year with total funds of £223,343. This is £7,817 more than the previous year. During the year there was a deliberate intention to continue to release funds restricted to support Medair's humanitarian programmes as soon as possible. Nearly 97% of funds of received in the year for Medair's programmes were transferred to Medair in the year. Of the total funds held at year end, £33,821 are restricted funds yet to be transferred. Unrestricted funds at year end stood at £189,522, an increase of £66,792 in the year. This represents 26 weeks operating expenditure. The remaining restricted funds held and the proportion of the unrestricted funds over and above Medair UKs reserve policy limit, will be transferred to Medair programmes in 2023.

Principal risks and uncertainties

Medair UK is committed to the highest standards of integrity, quality and professionalism in all aspects of its work. Throughout 2022, the trustees and the Director continued to review the demands on the organisation and ensured the mitigation and management of the risks it faces. Whilst the responsibility for monitoring the management of risks rest with the Medair UK board, the detailed review of the risk register falls within the remit of the Governance and Risk Committee, a sub-committee of the board. The Governance and Risk Committee meets regularly and reports directly to the Medair UK board. Medair UK holds a risk register which identifies the

strategic risks faced by Medair UK, assessing those risks according to their likelihood and potential impact, and identifies actions for management to mitigate the effect of those risks on Medair UK's operations. The risk register is reviewed at every Medair UK board meeting.

During 2022 the Trustees considered the principal strategic risks to be related to staffing, governance, funding, financial management, infra-structure, compliance with regulatory requirements, relationship with Medair, and reputational risk.

Reserves policy and going concern

Any funds accepted from private or institutional donors which provide for a specific restriction are always honoured. These funds are recorded as restricted funds and are accounted for separately. All such funds allocated for specific field operations, are transferred to Medair (Switzerland) for use in the appropriate programme, once appropriate costs for expenditure incurred by Medair UK for raising these funds have been deducted. All general funds are first used to meet operational needs of Medair UK, in accordance with the annual budget approved by the Medair UK board.

The Medair UK board keeps the reserves policy, and its implementation, under regular review. The most recent revision to the policy was made in May 2019 when the policy was adjusted to the following:

"The charity will hold unrestricted financial reserves to enable Medair UK's activities to continue for a period of three months."

Considering the current challenges in the financial and fundraising climate, the Medair UK board felt it prudent to temporarily increase the amount of unrestricted financial reserves held from 3 months to 4 months for the next 12 months. By doing this, it is confident that any potential impact of reduced funding levels will be mitigated and so the reserves policy continues to provide the appropriate guidance for the management of Medair UK's financial reserves.

In order to continue for a period of four months, Medair UK needs to hold unrestricted financial reserves equivalent to seventeen weeks of staff costs, seventeen weeks costs associated with the administration of the charity's business and six months of accommodation costs in accordance with Medair UK's office lease.

Applying the reserves policy to the 2023 operating budget of £379,942 the reserves target for year ending 31st December 2022 was £124,212. Medair UK was holding £189,522 of unrestricted general funds at the beginning of 2023, 152% of the reserve target.

At year end, Medair UK was holding the equivalent of 26 weeks operating costs in unrestricted reserves. The unrestricted reserves position has improved further in the first quarter of 2023. At time of writing Medair UK is holding £227,031 in unrestricted funds. This is the equivalent of 31 weeks operating costs. The Medair UK board will designate a proportion of any surplus unrestricted funds for internal investment to support the development of Medair UK's capacity and

Medair UK

Trustees' annual report

For the year ended 31 December 2022

systems. They will also designate a proportion of any surplus unrestricted reserves as additional financial contribution to Medair's programmes, targeting these funds to where the need is greatest.

The Medair UK board is confident that all reasonable measures are being taken to ensure Medair UK's ongoing financial resilience. It is the view of the Medair UK board that Medair UK is a going concern. The Medair UK board signs off the financial statements for year ending 31st December 2022 on that basis and will continue to monitor Medair UK's financial resilience in 2023, and will take appropriate action, as appropriate if necessary.

Fundraising

Medair UK's primary activity is to raise fund to support Medair's work to help people who are suffering in remote and devastated communities around the world survive crisis, recover with dignity, and develop skills to build a better future. It does this by generating financial support from individuals, trusts and foundations, churches and corporate entities through a variety of means. Medair UK is regulated by the Fundraising Regulator and abides by the Code of Fundraising Practice: www.fundraisingregulator.org.uk/code. Medair UK is also regulated by the Information Commissioners Office (ICO) and complies with GDPR on the handling of supporter data: <https://ico.org.uk/for-organisations/>. Medair UK didn't receive any formal complaints in 2022.

Medair UK takes its responsibilities to its supporters and beneficiaries seriously. It has a comprehensive policy framework which ensures its practices are ethical and in keeping with the organisation's values: <https://www.medair.org/accountability/>

Plans for the future

We continue to work cooperatively with the executive leadership team of Medair International and the Covenant of Partnership that has been agreed between the two organisations. Following the change in Director at Medair UK the team took time to refresh our strategy towards 2025 and the team feel confident they will be able to exceed the target contributing £1million annually to Medair programmes by 2025.

The refreshed strategy focuses on developing tactics and opportunities for the following key revenue streams:

1. Major Donors
2. Trusts and Foundations
3. Individuals
4. Churches
5. Legacy

Our revised target is for Medair UK to be raising £1.7m 2025 with increased income from Major Donors (76% growth), Trusts and Foundations (44% growth), Individuals (21% growth) and Churches (56% growth). Legacy income is a new area for Medair UK, and we would not anticipate any significant increase in the short-term.

Underpinning these Income Generating Tactics are the Supporting Activities

1. Marketing and Communications
2. Website Development
3. Prayer Support
4. Fundraising Operations
5. Alumni and Staff Engagement
6. Recruitment

Beyond raising vital income for our country programmes Medair UK does want to see a growing and flourishing network of people praying, and through increasing our brand awareness and engagement with churches we hope to see an uplift in people applying to work with Medair in our international programmes.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 June 1996 and registered as a charity on 11 July 1996.

The company was established under a memorandum of association that established the objects and powers of the charitable company and is governed under its articles of association.

Medair UK Board of Trustees

Medair UK is governed by a board of trustees. In 2022 the Medair UK Board was made up of six trustees. The Director also acts as Company Secretary. The Chair, Secretary and other trustees are appointed by the Medair UK members by way of ordinary resolution at AGM. Trustees serve for a term of three years, with a maximum of three terms to be served.

Before appointing to the Board, existing trustees carry out a self-assessment process to identify areas for development and expertise desirable in new Board members. The trustees consider the attributes they believe to be most relevant in ensuring that the trustee body is best able to serve the charity's beneficiaries. The Board recruits and appoints new trustees by way of soliciting expressions of interest through Medair supporter networks. Prospects are assessed by way of an application and interview process. Upon approval, successful applicants are appointed to the Board by way of ordinary resolution by Medair UK members at the next AGM.

Trustees give their time on the Board voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity during their Board membership is set out in note 9 to the accounts. In an exceptional circumstance, the charity remunerated one trustee in 2022 in their position as a consultant to cover the interim period of 2 months between Director transition. This was agreed in the best interests of the Charity and a total payment of £6,750 was made for consultancy services with no other benefits provided.

Related parties and relationships with other organisations

Medair UK is affiliated to Medair, a humanitarian organisation, inspired by Christian faith to relieve human suffering in the some of the world's most remote and devastated places. One of the Medair UK trustees, Peter Wilson, is also a member of the Medair International Board of Trustees.

Organisation structure

In 2022, Medair UK's Board of trustees oversaw the work of the Director, staff team and volunteers, delegating responsibility for day-to-day decision-making to the Director.

Remuneration policy for key management personnel

The responsibility for determining staff salaries for the tax year ahead lies with the Medair UK board. They delegate this responsibility to the resources committee, who make a recommendation to the Medair UK board for the remuneration award within the tax year. Remuneration is rewarded after considering:

- The purposes, aims and values of the charity and its beneficiary needs
- The types of skills, experiences and competencies that the charity needs from its senior staff, technical staff and the specific scope of these roles in the charity
- The charity's current business plan and how the implementation of this plan may affect the number of staff the charity needs to employ or recruit

- The charity's ability to pay; this includes the cost to the charity of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity and the economic climate
- Appropriate available information on pay policies and practices in other organisations that can help make the decision on whether a level of pay is fair and reasonable.

Statement of responsibilities of the trustees

The trustees (who are also directors of Medair UK for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was six (2019: six). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Medair UK

Trustees' annual report

For the year ended 31 December 2022

Auditor

Auditors for 2022 are yet to be appointed. An audit tender process is being conducted, with a recommendation on the appointment of Medair UK's auditors to be considered at the Medair UK annual general meeting in September 2023.

The trustees' annual report which includes the strategic report has been approved by the trustees on 25th May 2023 and signed on their behalf by

Peter Wilson
Chair

Opinion

We have audited the financial statements of Medair UK (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Independent auditor's report

To the members of

Medair UK

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

Medair UK

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the board of Trustees, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

To the members of

Medair UK

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)
11 July 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and legacies	2	380,955	747,302	1,128,257	269,031	491,566	760,597
Charitable activities							
Grants from EU	3	-	340,678	340,678	-	367,332	367,332
Covid Job Retention Scheme		-	-	-	1,687	-	1,687
Total income		380,955	1,087,980	1,468,935	270,718	858,898	1,129,616
Expenditure on:							
Raising funds		82,324	100,613	182,937	114,278	73,202	187,480
Charitable activities							
People		358	-	358	90	-	90
Supporters		18,604	-	18,604	11,395	-	11,395
Contribution to humanitarian		124,186	1,136,766	1,260,952	99,122	807,120	906,242
Total expenditure	4a	225,473	1,237,379	1,462,852	224,885	880,322	1,105,207
Net (expenditure)/income for the year	6	155,482	(149,401)	6,083	45,833	(21,424)	24,409
Transfers between funds		(90,437)	90,437	-	-	-	-
Net (expenditure)/income before other recognised gains and losses		65,045	(58,964)	6,083	45,833	(21,424)	24,409
Other gains / (losses)		1,736	-	1,736	(3,614)	-	(3,614)
Net movement in funds	15a	66,781	(58,964)	7,817	42,219	(21,424)	20,795
Reconciliation of funds:							
Total funds brought forward		122,741	92,785	215,526	80,522	114,209	194,731
Total funds carried forward		189,522	33,821	223,343	122,741	92,785	215,526

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.
Movements in funds are disclosed in Note 27a to the financial statements.

Medair UK

Balance sheet

Company no. 3213889

As at 31 December 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	11		3,609		-
			<u>3,609</u>		<u>-</u>
Current assets:					
Debtors	12	20,970		22,234	
Cash at bank and in hand		223,762		206,838	
		<u>244,732</u>		<u>229,072</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	(24,997)		(13,546)	
				<u>(13,546)</u>	
Net current assets			219,736		215,526
Total net assets	15a		<u>223,343</u>		<u>215,526</u>
The funds of the charity:					
Restricted income funds			33,821		92,785
Unrestricted income funds:					
General funds		189,522		122,741	
		<u>189,522</u>		<u>122,741</u>	
Total unrestricted funds			189,522		122,741
Total charity funds			<u>223,343</u>		<u>215,526</u>

Approved by the trustees on 25 May 2023 and signed on their behalf by

Peter Wilson
Chair

Statement of cash flows

For the year ended 31 December 2022

Reconciliation of net expenditure to net cash flow from operating activities

	2022 £	2021 £
Net income for the reporting period (as per the statement of financial activities)	6,083	24,410
Depreciation charges	1,031	563
Interest income	–	–
Decrease in debtors	1,264	(1,418)
Increase in creditors	11,450	(2,762)
Net cash from operating activities	19,829	20,793

	Note	2022 £	£	2021 £	£
Cash flows from operating activities					
Net cash from /(used in) operating activities			19,829		20,793
Cash flows from investing activities:					
Purchase of Assets		(4,642)			
Net cash from investing activities			(4,642)		0
Change in cash and cash equivalents in the year	16		15,187		20,793
Cash and cash equivalents at the beginning of the year			206,838		189,659
Change in cash and cash equivalents due to exchange rate movements			1,736		(3,614)
Cash and cash equivalents at the end of the year			223,762		206,838

Medair UK

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies

a) Statutory information

Medair is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 333 Canterbury Court, 1–3 Brixton Road, London SW9 6DE.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

In the trustees' report there is a review of financial performance and of the charity's reserves position. During the financial year ending 31st December 2021 there was an increase in unrestricted reserves. This resulted in further minimising any temporary reliance on restricted reserves for working capital. A further assessment of the risks associated with Medair UK's financial viability resulting from the Covid-19 pandemic has been undertaken. In the light of that risk assessment the trustees are of the opinion that there are adequate financial reserves and resources and the charity is well placed to manage business risks. The risk review process, and the financial projections made following the review, have taken into consideration the current economic climate and the potential impact on Medair UK's various sources of income and planned expenditure. The trustees are of the view that it is a reasonable expectation that there are adequate resources to continue operating for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of monetary contributions to Medair (Switzerland) humanitarian aid programmes, supporting and promoting the recruitment of humanitarian aid workers, exhibitions, presentations and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

1 Accounting policies (continued)

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Fundraising	12%
● People	1%
● Supporters	2%
● Humanitarian programmes	85%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

l) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the minimum lease term.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Fixtures and Fittings	5 years
● Office Equipment	5 years
● Computer Equipment	3 years

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting policies (continued)**p) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Pensions

The charity offers a defined benefit pension through the government pension scheme National Employment Savings Trust (NEST). Employees are automatically enrolled into a NEST scheme into which Medair will pay employer contributions equal to 8% of each employee's gross salary on a monthly basis.

r) Foreign Exchange Policy

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange in the month of the transaction. All exchange rate differences are taken to the Statement of Financial Activities (SOFA).

2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Gifts	380,955	747,302	1,128,257	269,031	491,566	760,597
	<u>380,955</u>	<u>747,302</u>	<u>1,128,257</u>	<u>269,031</u>	<u>491,566</u>	<u>760,597</u>

During the year, the charity received gifts from private individuals, churches, corporates and Trusts and Foundations. Medair UK received no donated services during the year.

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
EU Trust Fund (Madad) – Syrian refugees	–	340,678	340,678	–	367,332	367,332
	<u>–</u>	<u>340,678</u>	<u>340,678</u>	<u>–</u>	<u>367,332</u>	<u>367,332</u>

Medair UK

Notes to the financial statements

For the year ended 31 December 2022

4a Analysis of expenditure (current year)

	Charitable activities						2021 Total £
	Cost of raising funds £	People £	Supporters £	Contributions to humanitarian programmes £	Governance costs £	Support costs £	
Staff costs (Note 7)	142,475	-	13,367	-	16,079	39,209	205,388
Recruitment of UK staff	-	323	-	-	-	1,248	-
Volunteer expenses	-	-	-	-	-	-	220
Marketing and events	14,669	-	-	-	-	-	14,208
Donations transferred to Medair (Switzerland)	-	-	-	746,002	-	-	439,788
Grants transferred to Medair (Switzerland) (Note 5)	-	-	-	390,764	-	-	367,332
Trustee and other governance costs	-	-	-	-	253	-	1,578
Audit	-	-	-	-	9,300	-	7,680
Professional fees	3,406	-	3,406	-	-	18,381	33,170
Financial expenses	-	-	-	-	-	2,143	1,262
Depreciation	-	-	-	-	-	1,031	563
Office expenses	-	-	-	-	-	28,096	29,608
Travel and subsistence	-	-	-	-	-	4,101	606
Supplies	4,371	-	-	-	-	1,042	-
Training and other personnel expenses	-	-	-	-	-	23,187	3,805
	164,920	323	16,772	1,136,766	25,632	118,438	1,105,207
Support costs	14,811	29	1,506	102,092	-	(118,438)	-
Governance costs	3,205	6	326	22,094	(25,632)	-	-
Total expenditure 2022	182,937	358	18,604	1,260,952	-	-	1,462,852
Total expenditure 2021	210,470	22,654	24,125	1,325,447	-	-	1,105,207

Medair UK

Notes to the financial statements

For the year ended 31 December 2022

4b Analysis of expenditure (prior year)

	Charitable activities					2021 Total £
	Cost of raising funds £	People £	Supporters £	Contributions to humanitarian programmes £	Governance costs £	Support costs £
Staff costs (Note 7)	152,846	-	10,149	-	13,007	29,386
Recruitment of UK staff	-	-	-	-	-	-
Volunteer expenses	-	-	-	-	-	220
Marketing and events	14,128	80	-	-	-	-
Donations transferred to Medair (Switzerland)	-	-	-	439,788	-	-
Grants transferred to Medair (Switzerland) (Note 5)	-	-	-	367,332	-	-
Trustee and other governance costs	-	-	-	-	1,578	-
Audit	-	-	-	-	7,680	-
Professional fees	-	-	-	-	-	33,170
Financial expenses	-	-	-	-	-	1,262
Depreciation	-	-	-	-	-	563
Office expenses	-	-	-	-	-	29,608
Travel and subsistence	-	-	-	-	-	606
Supplies	-	-	-	-	-	-
Training and other personnel expenses	-	-	-	-	-	3,805
	166,974	80	10,149	807,120	22,265	98,620
Support costs	16,729	8	1,017	80,866	-	(98,620)
Governance costs	3,777	2	230	18,257	(22,265)	-
Total expenditure 2021	187,479	90	11,395	906,242	-	1,105,207

Medair UK

Notes to the financial statements

For the year ended 31 December 2022

5 Grant making

	Grants to institutions £	2022 £	2021 £
Medair (Switzerland) Madad	390,764	390,764	367,332
Total	390,764	390,764	367,332

Grants totalling £390,764 were paid in in respect of Medair's work with Syrian refugees ('Madad').

6 Net incoming resources for the year

This is stated after charging/(crediting):

	2022 £	2021 £
Depreciation	1,031	563
Operating lease rentals:		
Property	23,149	22,032
Auditor's remuneration (including VAT):		
Audit	9,300	7,680
Foreign exchange (gains)/losses	(1,736)	3,615

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	181,298	177,214
Social security costs	14,529	13,722
Employer's contribution to defined contribution pension schemes	15,303	14,452
	211,129	205,388

No employee earned more than £60,000 during the year (2021: nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £60,734 (2021: £62,629).

Trustees' expenses represent the cost of servicing meetings of the trustees, totalling £253.27 (2021: £1,024.81). £15.90 of personal travel and subsistence costs were reimbursed during the period. (2021: £76.72)

Notes to the financial statements

For the year ended 31 December 2022

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as

	2022 No.	2021 No.
Raising funds	3.8	3.9
Support	0.7	0.8
Governance	0.2	0.1
	4.7	4.8

9 Related party transactions

The charity received trustee donations towards the work of Medair in the sum of £2,270 (2021: £1,780) of which £2,070 was for unrestricted funds. Donations were received in response to Medair UK-led fundraising activities during the year which formed part of the normal course of business.

The charity remunerated one trustee in their position as a consultant to cover the interim period of 2 months between Director transition. A total payment of £6,750 was made for consultancy services and no other benefits were provided.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Office equipment £	Total £
Cost or valuation				
At the start of the year	2,519	63,399	6,791	72,709
Additions in year	-	4,640	-	4,640
Disposals in year	(1,108)	(46,348)	-	(47,456)
At the end of the year	1,411	21,691	6,791	29,893
Depreciation				
At the start of the year	2,519	63,399	6,791	72,709
Charge for the year	-	1,031	-	1,031
Eliminated on disposal	(1,108)	(46,348)	-	(47,456)
At the end of the year	1,411	18,082	6,791	26,284
Net book value:				
At the end of the year	-	3,609	-	3,609
At the start of the year	-	-	-	-

All of the above assets are used for charitable purposes.

Medair UK

Notes to the financial statements

For the year ended 31 December 2022

12 Debtors

	2022 £	2021 £
Trade debtors	11,844	13,057
Accrued Income	9,126	9,177
	<u>20,970</u>	<u>22,234</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,324	1,402
Other creditors	11,467	3,965
Accruals	12,206	8,179
	<u>24,997</u>	<u>13,546</u>

14a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	3,609	–	3,609
Net current assets	185,913	33,821	219,734
Net assets at the end of the year	<u>189,522</u>	<u>33,821</u>	<u>223,343</u>

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	122,742	92,785	215,527
Net assets at the end of the year	<u>122,742</u>	<u>92,785</u>	<u>215,527</u>

Notes to the financial statements

For the year ended 31 December 2022

15a Movements in funds (current year)

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
Restricted funds:					
Afghanistan	25,690	27,351	(51,740)	-	1,301
Bangladesh	99	-	-	-	99
DR Congo	7	44,499	(31,027)	-	13,479
Ethiopia	12,981	10,076	(22,856)	-	201
Emergency	-	-	-	-	-
Jordan	-	4,534	(24,937)	20,437	34
Lebanon	1,705	25,472	(26,798)	1,371	1,750
Madagascar	33	69,702	(67,510)	-	2,225
Somalia	-	79,490	(81,790)	-	(2,300)
South Sudan	304	4,942	(3,016)	-	2,230
Sudan	53	8,679	(78,614)	70,000	118
Ukraine	-	372,673	(357,557)	-	15,116
Yemen	455	99,884	(100,771)	-	(432)
Syrian refugees (EU Madad Fund)	51,457	340,678	(390,764)	(1,371)	-
Total restricted funds	92,785	1,087,980	(1,237,380)	90,437	33,821
Unrestricted funds:					
General funds	122,741	380,955	(223,737)	(90,437)	189,522
Total funds	215,526	1,468,935	(1,387,915)	-	223,343

Medair UK

Notes to the financial statements

For the year ended 31 December 2022

15b Movements in funds (prior year)

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
Restricted funds:					
Afghanistan	1,017	177,170	(152,497)	-	25,690
Bangladesh	211	25,949	(26,060)	-	99
DR Congo	8,775	1,807	(10,575)	-	7
Ethiopia	-	87,586	(74,605)	-	12,981
Emergency (Covid)	18,119	-	(18,119)	-	-
Haiti	139	-	(139)	-	-
Honduras	6	-	(6)	-	-
Indonesia	190	-	(190)	-	-
Iraq	529	-	(529)	-	-
Jordan	1,401	-	(1,401)	-	-
Lebanon	20,437	375,179	(393,911)	-	1,705
Lebanon or Jordan	25	-	(25)	-	-
Middle East	190	-	(190)	-	-
Mozambique	(212)	-	212	-	-
Madagascar	375	8,419	(8,761)	-	33
Sierra Leone	51	-	(51)	-	-
South Sudan	1,420	59,626	(60,742)	-	304
Sudan	372	13,848	(14,167)	-	53
Yemen	9,706	109,314	(118,565)	-	455
Syrian refugees (EU Madad Fund)	51,457	-	-	-	51,457
Total restricted funds	114,209	858,898	(880,322)	-	92,785
Unrestricted funds:					
General funds	80,522	270,718	(228,498)	-	122,742
Total funds	194,731	1,129,616	(1,035,618)	-	288,727

Purposes of restricted funds

Restricted funds are to be used for specific purposes as required by the donor.

Contributions to programmes in designated countries represent funds generated from private donors and the EU which are restricted to specific humanitarian programmes operated by Medair (Switzerland).

Medair UK receives funds from the EU Madad fund for aid to Syrian refugees in Lebanon and Jordan. These funds are remitted as a grant to Medair (Switzerland) for implementation in related programmes with the exception of monies retained for the cost of the final programme audit and to cover Medair UK's grant management costs.

Notes to the financial statements

For the year ended 31 December 2022

16 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	2022 £	2021 £
Less than one year	-	15,422
Between 2-5 years	-	-
	<u>-</u>	<u>15,422</u>

17 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

MEDAIR UK

England & Wales - Charity number 1056731

Accounts

Company number: 3213889
Charity Number: 1056731

Medair UK

Report and financial statements
For the year ended 31 December 2021

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For the year ended 31 December 2021

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Reference and administrative information

For the year ended 31 December 2021

Company number 3213889
Country of incorporation United Kingdom

Charity number 1056731
Country of registration (England & Wales, Scotland or Northern Ireland)

Registered office 333, Canterbury Court
and operational address 1 – 3 Brixton Road
London
SW9 6ED

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Christine Brindley
Andrew Howe Co-Chair – (appointed 24th February 2022)
Tim Mungeam Chair – (until 24th February 2022)
Rita McIntyre-Pantz
Shelley Pigott Co-Chair – (appointed 24th February 2022)
Alex Starling (resigned May 26th 2021)
Peter Wilson

Key management personnel Neil Casey Director

Bankers HSBC
1 High Street
Harpenden
Hertfordshire
AL5 2RS

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108–114 Golden Lane
LONDON
EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 December 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Introduction from the Chair

It is with great pleasure that I introduce this year's report and financial statements for the year ending 31 December 2021. In the pages that follow, you will read about Medair's life-saving humanitarian work and how funds from our generous Medair UK supporters are used.

As I write this several months into 2022, I am reminded of the importance of Medair's work which brings hope in the midst of crises. Humanitarian needs around the world continue to rise, the conflict in Ukraine grows more and more deadly, and the fallout from COVID-19 has pushed millions deeper into poverty. I am thankful to our generous Medair UK supporters for partnering with us to serve those in need. For example, in Afghanistan we supported nutrition programmes amidst ongoing conflict, drought and food insecurity, in Lebanon we adapted shelters for Syrian refugees with disabilities, and in Sudan we provided a community drainage system to save lives and reduce suffering. Medair's dedicated teams could not have done this work without the prayers and support of those who stand with us. Thank you!

I'm also grateful to our small, but mighty Medair UK staff who have trusted their work into the hands of God. The team were stirred throughout the year by the story of Jesus feeding the five thousand, in Matthew 14:13–21. Christ used the simple offering of five loaves and two fish, to care for thousands. And it's in this spirit that the Lord has multiplied the team's efforts this year to support the most vulnerable around the world.

I am delighted to report that Medair UK's contribution to field programmes for 2021 was £797,110, including £367,322 of MADAD grant funding and £439,788 from supporters. These figures represent a 57% increase in funding from 2020. The team has grown regular giving via direct debits and has seen a 10% increase in the number of monthly donors – an indicator of increasing financial sustainability.

Finally, on behalf of the trustees, I'd like to express our thanks for Neil Casey, who, after 7 years of faithful and dedicated service, will be leaving his role at the end of May 2022. We are immensely grateful for Neil's energy, insight, wisdom and unwavering commitment to Medair and the people it serves. We wish him well in his next chapter. We are also grateful to Tim Mungeam for his leadership in steering Medair UK through a season of change as interim Trustee Chair.

Medair UK

Trustees' annual report

For the year ended 31 December 2021

I hope in reading this report, you will feel moved to learn more or to inspire others to get involved in Medair's work. For more information, news and stories visit our website www.medair.org.

Andrew Howe
Co-Chair, Medair UK

Purposes and aims

Objects

Medair UK's objects are to relieve human need, hardship and suffering in whatever parts of the world, particularly by means of mobilizing and deploying human and material resources to provide appropriate relief and aid to distressed populations, without racial, political or religious discrimination.

In keeping with these objects, Medair UK raises financial resources in support of the multi-sectoral relief and recovery projects co-ordinated by Medair, based in Switzerland.

Values

Integrity

We strive to live out our values and principles consistently at every level of the organisation, and in every location – from the most remote team to the global support office. Our desire is that, as we work together, our attitudes, words and actions will be true to Medair's vision and character.

Hope

We seek to bring hope to people devastated by crisis and caught in apparently hopeless situations. Together with the communities we serve, we strive to make sustainable improvements and increase their capacity to build a better future.

Compassion

We desire to relieve human suffering in times of crisis, disaster and conflict. We seek out people who are the most vulnerable, come alongside them and offer practical support through relief and recovery initiatives.

Accountability

We are committed to best practices in our management and operations, pursuing excellence in all that we do. We make ourselves accountable to our supporters, our staff, and those we serve, and seek input from them to help us improve our activities and procedures.

Dignity

We believe that each person is made in God's image and is therefore uniquely valuable and worthy of the highest respect. Consequently, we reach out to all in need, irrespective of their race, gender, religion, age or nationality. Wherever possible, we personalise our assistance, taking individual needs and circumstances into account, and respecting the dignity and independence of the people we serve.

Faith

Because we follow Jesus Christ, who taught that our highest goal is to love God and to care for those in need, we are motivated to care for those who suffer. Our faith inspires us to give our best in all circumstances. By faith, we pray for wisdom when facing difficult decisions, and for courage to live and work in demanding and often dangerous situations.

Joy

As we work together to serve people in great need, we choose to nurture life-giving joy that comes from our Creator and gives us strength in the midst of the challenges we face and the suffering we encounter. Therefore, we seek to be thankful, to be united and at peace with one another, to share our burdens with and encourage one another, and to celebrate together.

Objectives and activities

The charity's main activities and beneficiaries are described below. All Medair UK's charitable activities focus on the provision of financial resources in support of the multi-sectoral relief and recovery projects co-ordinated by Medair in Switzerland, and are undertaken to further Medair UK's charitable purposes for the public benefit.

Medair UK is an affiliate office of the International Christian Humanitarian organisation Medair, based in Switzerland. A covenant of partnership, a voluntary agreement signed by Medair UK in July 2021, defines the relationship between Medair UK and Medair UK. Under the terms of the covenant Medair UK commits to focus its activities in the UK predominantly on raising funds from non-governmental sources, mobilising prayer and assisting in the recruitment of Medair staff as appropriate. As a guiding principle, Medair UK aims to ensure 65% of its income can be utilised for Medair's mission in the field.

Medair UK delivers these objectives and activities, with the express aim of helping to deliver the global Medair "People to People" strategy. This strategy aims to reach 4 million people in need and have 1 million people engaged in Medair's mission by 2022. During Medair reached 3,362,158 people in need of humanitarian assistance around the world. In 2021 Medair engaged 830,522 people around the world in its mission. Medair UK contributes to the global engagement target. In 2021 Medair UK had a target to engage 7,777 people in the global mission. The actual number Medair UK engaged was 13,153, 69% more than target.

Main Activities

The trustees review the aims, objectives and activities of Medair UK each year. The trustees also refer to the guidance contained in the Charity Commission's general guidance on public benefit. The review helps ensure that Medair UK's activities remain focussed on its stated purposes and are aligned with and supporting the delivery of Medair UK's strategic objectives. This report details the extent to which Medair UK delivered its goals in 2021, and the benefits the charity has brought to those groups of people it is set up to help.

Raising Funds

Medair UK raises funds from four groups of supporters. These are high net worth individuals, trusts and foundations, individuals and churches. In the year ending 31st December 2021, Medair UK raised £760,597 from non-governmental sources. This included £168,735 from high net worth individuals, £345,277 from trusts and foundations, £197,590 from individuals and £48,995 from churches. 2021 income raised of £760,597 represents a 10% increase on funds raised in 2020. During 2021 Medair UK was able to support 10 of Medair's 13 country programmes. The majority

of Medair UK's funding went to four countries; Afghanistan, Ethiopia, Lebanon and Yemen. At the beginning of the year we became aware of the worsening situation in Northern Ethiopia and were able to mobilise our supporters to provide much needed humanitarian assistance for those fleeing from the Tigray region into refugee camps in neighbouring Sudan. And later in the year, our supporters again demonstrated their generosity by providing emergency assistance to those affected by the dramatic changes in Afghanistan in August 2021. In addition to responding to these high profile emergencies Medair UK continued to make our supporters aware of ongoing crises in Yemen, and the needs of Syrian refugees in Lebanon, and other Medair programmes too. And our supporters continued to respond through numerous financial donations enabling Medair to provide lifesaving humanitarian assistance to some of the world's most vulnerable in some of the hardest to reach places on earth.

Mobilising Prayer

Medair UK plays a full and active role in the Medair prayer network. During 2021 Medair UK changed its strategy for mobilising prayer. In the first half of the year Medair UK continued to disseminate a quarterly Prayer Diary to supporters. In June 2021 Medair UK switched to providing supporters with a monthly prayer email. This mechanism for mobilising prayer enables Medair UK to provide supporters with much more current prayer needs and direct them to those particular crises that Medair is responding too at the time.

Assist in the recruitment of field staff for Medair.

Work in this area was de-prioritised during the year. We support the recruitment of field staff as and when required by Medair.

Beneficiaries of our services

Globally Medair helps people who are suffering in remote and devastated communities around the world survive crisis, recover with dignity, and develop skills to build a better future,

During 2021, Medair co-ordinated field operations in 13 countries and directly assisted 3,362,185 people.

Medair UK supports this work through raising funds, mobilising prayer, and assisting with the recruitment of staff as appropriate.

Medair UK was able to provide financial support to ten of Medair's programmes, namely Afghanistan, Bangladesh, Democratic Republic of Congo, Ethiopia, Jordan, Lebanon, Madagascar, South Sudan, Sudan and Yemen.

87% of Medair UK's financial contribution in 2021 went to support Medair's programmes in the following countries; Afghanistan, Lebanon, Sudan and Yemen.

AFGHANISTAN

In Afghanistan, COVID-19, drought, ongoing conflict, and displacements have contributed to food insecurity, loss of livestock, and reduced household income. Families have less food to eat, and poor infant and young child feeding practices have contributed to increased illness and malnutrition among children. Latifa's situation was no exception: her family had lost most of their livestock through conflict and continued displacement. Their basic agricultural equipment had also been damaged or lost overtime. Her husband, despite being employed, hadn't received a salary



in months. "We feed all children with rice and food we receive in ration from different organisations," Latifa shared. "We rely on these rations, and on the help of our relatives. Latifa only had rice to feed her daughter, who was becoming thinner by the day. A Medair team visited their home to screen Aziza for malnutrition. She was then enrolled into the nutrition programme: "When I brought my child to the clinic, the medical staff gave me rations and showed me how to give them to my child. They asked me to come back regularly so Aziza could be treated." With the frequent rations she received, Aziza's health steadily improved. "I also learnt how to start breastfeeding a new born and how long I should exclusively breastfeed my children," added Latifa. "Doctors here treated us well –like a family member!"

LEBANON



"Before, we could manage," Ahmad says. "But since last year, things have been extremely difficult. It has become much harder to adapt to everyday life."

Ahmad and his mother, Awash, are both refugees from Syria. They fled from Aleppo in 2014, coming to Lebanon in search of safety from the crisis. They've been here ever since. The settlement where Awash and Ahmad live is fairly small, as

settlements go. It's only four tents big

-

"That's two more than when we first arrived," says Ahmad – and is bordered on by one dirt road and a lot of very fertile farmland, including a series of greenhouses. Ahmad has green fingers, and it shows. Like many Syrian refugees in this part of Lebanon, he works for his landlord. His ability to make the soil bloom with vegetation must help him enormously. "Before, we could manage," Ahmad says. "But since last year, things have been difficult. It has become harder to adapt to everyday life." Ahmad has seven children – six boys, and one girl – who we only see briefly during our time with the family. Our attention instead is focused on Awash, who tells us that she is more than 80 years old. Awash has bright eyes and a huge smile, and an air of quiet mischief about her. Her face is patterned with tattoos; two thin, dark lines run from the side of her mouth to her mouth, and there are stars etched around her mouth and on her forehead. Awash has trouble walking. "I felt the trouble coming for a long time," she says. "But in the last two years it has become much worse. I am at the point where I cannot walk alone without any support." When she walks it is slow and deliberate, carefully placing one foot in front of the other and reaching for the side of the tent for balance. In the wintertime, the settlement turns to mud under the rain and gets covered by snow. "It gets really cold, so cold I can feel it in my bones," says Awash. "When I leave the tent, my family dresses me up in warm clothes and carries me. It takes two people."

Our visit with the family is brief – far, far too brief – and before we know it, we're saying goodbye and leaving. Ahmad doesn't let us leave without taking a handful of fresh cucumbers, which we wash with bottled water from the car and eat standing outside in the sunshine. It is pleasant, but as always, worry about the family soon settles. We wonder if Awash will have a chance to see Aleppo again or how soon Ahmad's children will get to see the country their parents call home.

But Awash, clearly, hasn't ever lost her spark or her joie de vivre – and that's what we'll carry with us as we wave goodbye. Medair provided the family with a sturdy walkway that runs alongside the tent where they live, creating a clear, even path to the family's bathroom, which has also been adapted with handrails and a repaired commode. 'It's much easier now,' says Awash.

SUDAN

Tens of thousands of people now live within Tunaydbah Refugee Settlement in eastern Sudan. Conflict brought each one across from the neighbouring Tigray region of Northern Ethiopia. Here, in Tunaydbah, people know they are safe from volatile and unpredictable conflict. Humanitarians join together to provide essential services, including health care, water and sanitation, shelters, food



distributions, and more. Medair is among those responding to immense humanitarian needs as a result of a conflict that remains unpredictable. What is predictable is the rainy season that sees vast amounts of rain falling on the arid land. We can predict the impact of heavy rains, flooding, and high wind within the camp can cause tents and structures to collapse from unstable soil. We can predict that a flooded camp would inhibit access to essential services, and that stagnant water would contribute to water borne diseases and increase health threats. The rain is imminent, but its destructive impact doesn't have to be. Disaster Risk Reduction (DRR) aims to minimize a disaster's impact within communities—to reduce the severity of a threat. It's not always possible to prevent a risk entirely, but mitigation can make the impact less severe. To prevent the rains from damaging structures and affecting people within the Tunaydbah community, Medair worked with community members to build 29 kilometres of micro-drainage—to ensure water is quickly rerouted to a larger network of drainage systems. In Tunaydbah Refugee Settlement, drainage works through a network of canals; a series of small ditches that lead to larger, deeper canals for water to flow to the main, primary drains. "Medair had a modest yet effective intervention at all levels," says Patricia Gomez, Medair's Senior Shelter & Settlement Advisor. "On a technical level, the micro-drains are well done, using sloping to ensure good drainage. On a community participation level, we worked directly with the community to ensure their support and feedback. When the heavy rains arrived, we saw the fruits of our efforts paid off: the water quickly evacuated the area, and the population was protected from the floods." Community involvement within DRR contributes to increased community's resilience. In Tunaydbah, refugee volunteers led the coordination between camp sector leaders. A cash-for-work system enabled a wide group of women and men to install their community's drainage system. When the rain came, the micro-drainage moved water quickly away from tents and facilities and allowed for better movement within the camp. Medair has since handed over the drains to community leaders, and the same population will champion the maintenance of the drainage system so that it will continue working. Disaster Risk Reduction can save lives and reduce suffering for people already living in difficult situations. It's an example of a simple yet effective response, and a reminder that DRR that can be used within both emergency relief and recovery responses and within the next stages of development.

YEMEN

After over six years of a devastating and unrelenting conflict, around 20 million Yemenis depend urgently on humanitarian assistance to survive. This includes four million internally displaced persons (IDPs). Yemen is now one of the world's largest humanitarian crises. Mr Ayad, who lives with his wife in an IDP camp in Al Dhale Governate in Yemen, is an example of hope. He introduced his family to the Medair staff and shared their story. They fled from their house in north of Al Dhale back in 2015, seeking safety from the escalating crisis in their village, which had become a battlefield. Ayad was injured during the clashes and sadly, got disabled, and lost his leg. The family also lost their farm and house, which were destroyed. Over 50 families lost their houses and fled from the district and still cannot go back. "It was horrible. We did nothing

and still we lost everything. I don't want to go back again," After fleeing for their lives, Mr Ayad and his family found it difficult to find a safe place. It has been six years since the conflict started and Mr Ayad's family and his community live in an IDP camp.



They get support from organisations and some local people, but their living conditions are poor. They can't work as farmers or place their children in school. Mr Ayad is a community leader in the camp, responsible for the community as he is educated. He used to have a farming business, graduated college, and was the first person in his village to place his

children in school before the conflict started. However, as he is disabled, and can't do a heavy duty work, he cannot pay for his children to go to school. His children began doing odd jobs, contributing to supporting the family. Mr Ayad started teaching his children. "It's my responsibility to bring hope to my kids during this crisis. One day, the war will be over and they will have to rebuild our country. It's my duty to give them education and I feel really proud that I can help my people. I want them to help themselves also by getting educated. I am not doing a major thing. I am just teaching people how to read. One day my dream is to see my children studying in university," says Ayad. The country has the fourth largest IDP population due to conflict in the world. Raging clashes continue to deteriorate the protection space for civilians and force thousands of families to seek refuge elsewhere. There are over 50 active front lines across the country, with over 50,000 individuals forcibly displaced this year.

Financial review

Medair UK's financial management goals in 2021 were to generate increased financial contribution to Medair's programmes, release that funding more rapidly, replenish unrestricted reserves where possible and to improve financial sustainability through increased recurring unrestricted funding. These goals have been fully met.

Incoming resources

Total income for the year amounted to £1,129,616. This compares to total income in 2020 of £1,646,075. The difference is largely due to two factors. Medair UK received £367,332 grant

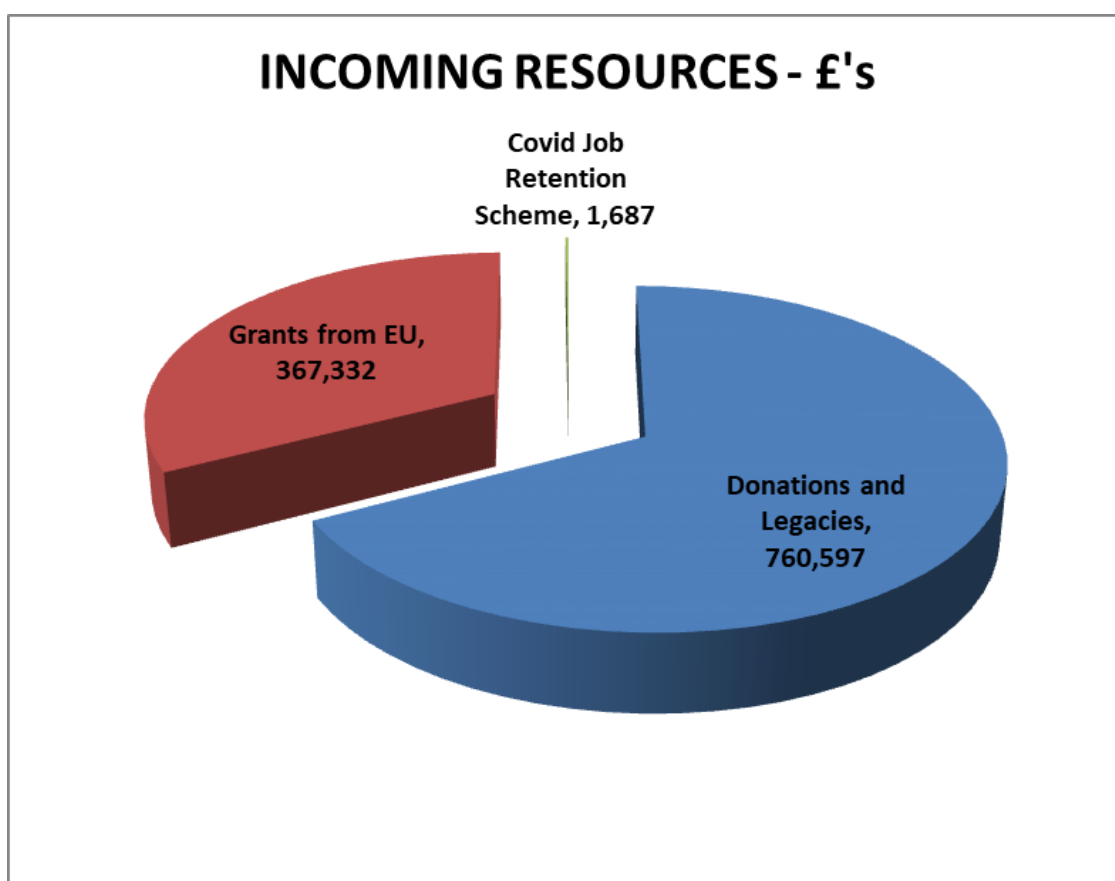
Trustees' annual report

For the year ended 31 December 2021

funding from the MADAD fund, a European Commission trust to support Medair's work with Syrian refugees in Lebanon. This was the third tranche of funding for this project. The phasing of the MADAD funding is such that tranche 3 and tranche 4 are significantly less than the first two tranches. Tranche 3 was £557,383 less than tranche 2 received in 2020. Income from non-governmental sources in the year totalled £760,597, just under 10% higher than in 2020. Restricted income was a third higher than in 2020 at £491,566. This continues the double digit percentage year on year growth that Medair UK has achieved over the last three years.

Of particular note has been the continued growth in regular giving via direct debit. In 2021 Medair UK achieved a 10% increase in the number of donors giving monthly. This increase generates an additional £10,000 income annually, and is an indicator of the continually improving financial sustainability of Medair UK.

Please see notes 2 and 3 for details.

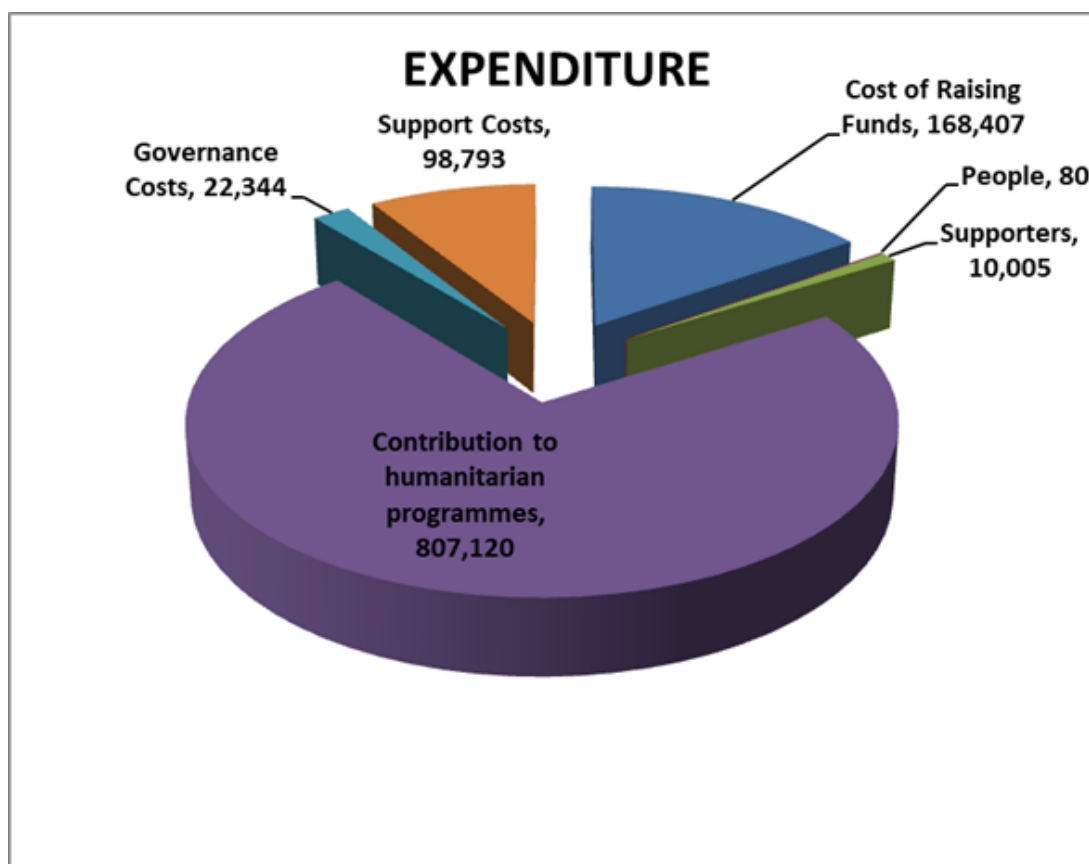


Resources expended

Total expenditure for the year was £1,105,207, nearly £477,500 less than in 2020. This decrease in expenditure is largely explained by reduced levels of MADAD grant funding. The third tranche of MADAD funding; £367,332 was received by Medair UK on 7th June 2021 and was transferred to Medair 15 days later on 22nd June 2021. Medair UK made an additional contribution to Medair's

humanitarian programmes of £439,788. This is 57% higher than the contribution made by Medair UK in 2020. This increase was achieved through a combination of increased funds raised and expenditure management. The Medair UK board set an overall expenditure limit for 2021 of £349,910, continuing the intention of reducing expenditure where possible to improve the cost efficiency of Medair UK's fundraising, marketing and communications activities. Actual 2021 operational expenditure was £299,629 14% lower than budget.

Please see note 4a for details.



Funds

We closed the year with total funds of £215,526. This is £20,795 more than the previous year. During the year there was a deliberate intention to continue to release funds restricted to support Medair's humanitarian programmes as soon as possible. 95% of funds received in the year for Medair's programmes were transferred to Medair in the year. Of the total funds held at year end, £92,785 are restricted funds, made up of £51,457 of funds from MADAD funding, and £41,328 of other funds for Medair's humanitarian programmes yet to be transferred. Unrestricted funds at year end stood at £122,741, an increase of £42,219 in the year. This represents 18 weeks operating expenditure.

Principal risks and uncertainties

Medair UK is committed to the highest standards of integrity, quality and professionalism in all aspects of its work. Throughout 2021, the trustees and the Director continued to review the demands on the organisation and ensured the mitigation and management of the risks it faces. Whilst the responsibility for monitoring the management of risks rest with the Medair UK board, the detailed review of the risk register falls within the remit of the Resources Committee, a sub-committee of the board. The resources committee met regularly throughout the year and reported directly to the Medair UK board. Medair UK holds a risk register which identifies the strategic risks faced by Medair UK, assessing those risks according to their likelihood and potential impact, and identifies actions for management to mitigate the effect of those risks on Medair UK's operations. The risk register is reviewed at every Medair UK board meeting.

During 2021 the Trustees considered the principal strategic risks to be related to staffing, governance, funding, financial management, infra-structure, compliance with regulatory requirements, relationship with Medair, and reputational risk.

A cross-cutting risk that Medair UK continued to respond to in 2021 was the impact of the Covid-19 outbreak and the measures brought in to limit the impact of the spread of the virus. Medair UK followed government governance, enabled the team to work remotely, and adopted a blended working approach once return to work at the Medair UK office was possible.

Reserves policy and going concern

Any funds accepted from private or institutional donors which provide for a specific restriction are always honoured. These funds are recorded as restricted funds and are accounted for separately. All such funds allocated for specific field operations, are transferred to Medair (Switzerland) for use in the appropriate programme, once appropriate costs for expenditure incurred by Medair UK for raising these funds have been deducted. All general funds are first used to meet operational needs of Medair UK, in accordance with the annual budget approved by the Medair UK board.

The Medair UK board keeps the reserves policy, and its implementation, under regular review. The most recent revision to the policy was made in May 2019 when the policy was adjusted to the following:

"The charity will hold unrestricted financial reserves to enable Medair UK's activities to continue for a period of three months."

The Medair UK board is confident that the reserves policy, as stated above, provides the appropriate guidance for the management of Medair UK's financial reserves.

In order to continue for a period of three months, Medair UK needs to hold unrestricted financial reserves equivalent to thirteen weeks of staff costs, thirteen weeks costs associated with the

Trustees' annual report

For the year ended 31 December 2021

administration of the charity's business and six months of accommodation costs in accordance with Medair UK's office lease.

Applying the reserves policy to the 2022 operating budget of £349,910 the reserves target for year ending 31st December 2021 was £92,986. Medair UK was holding £121,119 of unrestricted general funds at the beginning of 2022, 130% of the reserve target.

At year end, Medair UK was holding the equivalent of 18 weeks operating costs in unrestricted reserves. The unrestricted reserves position has improved further in the first quarter of 2022. At time of writing Medair UK is holding £240,406 in unrestricted funds. This is the equivalent of 35 weeks operating costs. During the rest of 2022, it is anticipated that the unrestricted reserves position will improve further. The Medair UK board will designate a proportion of any surplus unrestricted funds for internal investment to support the development of Medair UK's capacity and systems. They will also designate a proportion of any surplus unrestricted reserves as additional financial contribution to Medair's programmes, targeting these funds to where the need is greatest.

The Medair UK board is confident that all reasonable measures are being taken to ensure Medair UK's ongoing financial resilience. It is the view of the Medair UK board that Medair UK is a going concern. The Medair UK board signs off the financial statements for year ending 31st December 2021 on that basis and will continue to monitor Medair UK's financial resilience in 2022, and will take appropriate action, as appropriate if necessary.

Fundraising

Medair UK's primary activity is to raise fund to support Medair's work to help people who are suffering in remote and devastated communities around the world survive crisis, recover with dignity, and develop skills to build a better future. It does this by generating financial support from individuals, trusts and foundations, churches and corporate entities through a variety of means. Medair UK is regulated by the Fundraising Regulator and abides by the Code of Fundraising Practice: www.fundraisingregulator.org.uk/code. Medair UK is also regulated by the Information Commissioners Office (ICO) and complies with GDPR on the handling of supporter data: <https://ico.org.uk/for-organisations/>. Medair UK is also a member of the Institute of Fundraising: www.institute-of-fundraising.org.uk/home/. Medair UK didn't receive any complaints in 2021.

Medair UK takes its responsibilities to its supporters and beneficiaries seriously. It has a comprehensive policy framework which ensures its practices are ethical and in keeping with the organisation's values: <https://www.medair.org/accountability/>

Plans for the future

During 2021 Medair UK continued to respond to the expectations of the Covenant of Partnership with Medair. And, in the light of the Covenant of Partnership, Medair UK has developed a headline

strategy for 2022 onwards, developed in consultation with Medair executive leadership team members. This ambitious strategy will see Medair UK play a significant role in the fulfilment of Medair's vision and mission by contributing £1 million annually to Medair's programmes by 2025, with more than 70% of funds raised going to the field.

Medair UK will focus on the following key revenue streams:

1. High Net Worth Individuals
2. Trust and Foundations
3. Individuals
4. Churches

By 2025 the goal is to raise £310,000 annually from High Net Worth Individuals, £670,000 annually from Trusts and Foundations, £270,000 annually from Individuals and £70,000 annually from churches.

In order to achieve this level of contribution Medair UK will prioritise five areas:

1. *Focus* solely on fundraising and communications.
2. *Developing Excellence* in fundraising and communications
3. *Elevating* brand awareness by providing inspirational and engaging content
4. *Data insights* about Medair UK donors and supporters to inform strategy
5. *Donor-centric* interactions actions to generate increasing numbers of loyal supporters

Immediate plans will involve focussing on supporter acquisition and engagement within the mass, middle and High Net Worth Christian community.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 June 1996 and registered as a charity on 11 July 1996.

The company was established under a memorandum of association that established the objects and powers of the charitable company and is governed under its articles of association.

Medair UK Board of Trustees

Medair UK is governed by a board of trustees. In 2021 the Medair UK Board was made up of seven trustees. The Director also acts as Company Secretary. The Chair, Secretary and other trustees are appointed by the Medair UK members by way of ordinary resolution at AGM. Trustees serve for a term of three years, with a maximum of three terms to be served.

Before appointing to the Board, existing trustees carry out a self-assessment process to identify areas for development and expertise desirable in new Board members. The trustees consider the attributes they believe to be most relevant in ensuring that the trustee body is best able to serve the charity's beneficiaries. The Board recruits and appoints new trustees by way of soliciting

Trustees' annual report

For the year ended 31 December 2021

expressions of interest through Medair supporter networks. Prospects are assessed by way of an application and interview process. Upon approval, successful applicants are appointed to the Board by way of ordinary resolution by Medair UK members at the next AGM.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Related parties and relationships with other organisations

Medair UK is affiliated to Medair, a humanitarian organisation, inspired by Christian faith to relieve human suffering in some of the world's most remote and devastated places. One of the Medair UK trustees, Peter Wilson, is also a member of the Medair International Board of Trustees.

Organisation structure

In 2021, Medair UK's Board of trustees oversaw the work of the Director, staff team and volunteers, delegating responsibility for day-to-day decision-making to the Director.

Remuneration policy for key management personnel

The responsibility for determining staff salaries for the tax year ahead lies with the Medair UK board. They delegate this responsibility to the resources committee, who make a recommendation to the Medair UK board for the remuneration award within the tax year. Remuneration is rewarded after considering:

- The purposes, aims and values of the charity and its beneficiary needs
- The types of skills, experiences and competencies that the charity needs from its senior staff, technical staff and the specific scope of these roles in the charity
- The charity's current business plan and how the implementation of this plan may affect the number of staff the charity needs to employ or recruit
- The charity's ability to pay; this includes the cost to the charity of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity and the economic climate
- Appropriate available information on pay policies and practices in other organisations that can help make the decision on whether a level of pay is fair and reasonable.

Statement of responsibilities of the trustees

The trustees (who are also directors of Medair UK for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

Trustees' annual report

For the year ended 31 December 2021

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was six (2019: six). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Auditors for 2022 are yet to be appointed. An audit tender process is being conducted, with a recommendation on the appointment of Medair UK's auditors to be considered at the Medair UK annual general meeting in September 2022.

The trustees' annual report which includes the strategic report has been approved by the trustees on May 19th 2022 and signed on their behalf by

Andrew Howe
Co-Chair

Opinion

We have audited the financial statements of Medair UK (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

Medair UK

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the board of Trustees, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

To the members of

Medair UK

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

16 September 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108–114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies	2	269,031	491,566	760,597	324,888	368,654	693,542
Charitable activities							
Grants from EU	3	–	367,332	367,332	–	924,715	924,715
Bank interest receivable		–	–	–	31	–	31
Covid Job Retention Scheme		1,687	–	1,687	27,787	–	27,787
Total income		270,718	858,898	1,129,616	352,706	1,293,369	1,646,075
Expenditure on:							
Raising funds		114,277	73,202	187,480	158,536	51,934	210,470
Charitable activities							
Profile		–	–	–	–	–	–
People		90	–	90	22,654	–	22,654
Supporters		11,395	–	11,395	24,125	–	24,125
Contribution to humanitarian		99,122	807,120	906,242	119,896	1,205,553	1,325,449
Total expenditure	4a	224,884	880,322	1,105,206	325,212	1,257,487	1,582,699
Net (expenditure)/income for the year	6	45,834	(21,424)	24,410	27,494	35,882	63,376
Transfers between funds		–	–	–	–	–	–
Net (expenditure)/income before other recognised gains and losses		45,834	(21,424)	24,410	27,494	35,882	63,376
Other gains / (losses)		(3,614)	–	(3,614)	(466)	2,821	2,355
Net movement in funds	15a	42,220	(21,424)	20,796	27,028	38,703	65,731
Reconciliation of funds:							
Total funds brought forward		80,522	114,209	194,731	53,494	75,506	129,000
Total funds carried forward		122,742	92,785	215,527	80,522	114,209	194,731

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 27a to the financial statements.

As at 31 December 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	11		–		563
			–		563
Current assets:					
Debtors	12	22,234		20,815	
Cash at bank and in hand		206,838		189,661	
		229,072		210,476	
Liabilities:					
Creditors: amounts falling due within one year	13	(13,546)		(16,308)	
Net current assets			215,527		194,168
Total net assets	15a		215,527		194,731
The funds of the charity:					
Restricted income funds			92,785		114,209
Unrestricted income funds:					
General funds		122,742		80,522	
Total unrestricted funds			122,742		80,522
Total charity funds			215,527		194,731

Approved by the trustees on 19 May 2022 and signed on their behalf by

Andrew Howe
Co-Chair

Statement of cash flows

For the year ended 31 December 2021

Reconciliation of net expenditure to net cash flow from operating activities

	2021 £	2020 £
Net income for the reporting period (as per the statement of financial activities)	24,410	63,375
Depreciation charges	563	1,817
Interest income	–	(31)
Increase in debtors	(1,418)	(3,091)
Decrease in creditors	(2,762)	(3,653)
Net cash from operating activities	20,793	58,417

	Note	2021 £	£	2020 £	£
Cash flows from operating activities					
Net cash from /(used in) operating activities		20,793		58,417	
Cash flows from investing activities:					
Interest from investments		–		31	
Net cash from investing activities			–		31
Change in cash and cash equivalents in the year	16	20,793		58,447	
Cash and cash equivalents at the beginning of the year		189,659		128,857	
Change in cash and cash equivalents due to exchange rate movements		(3,614)		2,355	
Cash and cash equivalents at the end of the year		206,838		189,659	

1 Accounting policies

a) Statutory information

Medair is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 333 Canterbury Court, 1–3 Brixton Road, London SW9 6DE.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

In the trustees' report there is a review of financial performance and of the charity's reserves position. During the financial year ending 31st December 2021 there was an increase in unrestricted reserves. This resulted in further minimising any temporary reliance on restricted reserves for working capital. A further assessment of the risks associated with Medair UK's financial viability resulting from the Covid-19 pandemic has been undertaken. In the light of that risk assessment the trustees are of the opinion that there are adequate financial reserves and resources and the charity is well placed to manage business risks. The risk review process, and the financial projections made following the review, have taken into consideration the current economic climate and the potential impact on Medair UK's various sources of income and planned expenditure. The trustees are of the view that it is a reasonable expectation that there are adequate resources to continue operating for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of monetary contributions to Medair (Switzerland) humanitarian aid programmes, supporting and promoting the recruitment of humanitarian aid workers, exhibitions, presentations and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

1 Accounting policies (continued)

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Fundraising	17%
● People	1%
● Supporters	2%
● Humanitarian programmes	80%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

l) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the minimum lease term.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Fixtures and Fittings	5 years
● Office Equipment	5 years
● Computer Equipment	3 years

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting policies (continued)**p) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Pensions

The charity offers a defined benefit pension through the government pension scheme National Employment Savings Trust (NEST). Employees are automatically enrolled into a NEST scheme into which Medair will pay employer contributions equal to 8% of each employee's gross salary on a monthly basis.

r) Foreign Exchange Policy

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange in the month of the transaction. All exchange rate differences are taken to the Statement of Financial Activities (SOFA).

2 Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Gifts	269,031	491,566	760,597	324,888	368,654	693,542
	269,031	491,566	760,597	324,888	368,654	693,542

During the year, the charity received gifts from private individuals, churches, corporates and Trusts and Foundations. Medair UK received no donated services during the year.

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
EU Trust Fund (Madad) – Syrian refugees	–	367,332	367,332	–	924,715	924,715
	–	367,332	367,332	–	924,715	924,715

4a Analysis of expenditure (current year)

	Charitable activities						2021 Total £	2020 Total £
	Cost of raising funds £	People £	Supporters £	Contributions to humanitarian programmes £	Governance costs £	Support costs £		
Staff costs (Note 7)	152,846	–	10,149	–	13,007	29,386	205,388	260,371
Recruitment of UK staff	–	–	–	–	–	–	–	–
Volunteer expenses	–	–	–	–	–	220	220	568
Marketing and events	14,128	80	–	–	–	–	14,208	18,080
Donations transferred to Medair (Switzerland)	–	–	–	439,788	–	–	439,788	280,838
Grants transferred to Medair (Switzerland) (Note 5)	–	–	–	367,332	–	–	367,332	924,715
Trustee and other governance costs	–	–	–	–	1,578	–	1,578	98
Audit	–	–	–	–	7,680	–	7,680	7,680
Professional fees	–	–	–	–	–	33,170	33,170	34,155
Financial expenses	–	–	–	–	–	1,262	1,262	1,234
Depreciation	–	–	–	–	–	563	563	1,817
Office expenses	–	–	–	–	–	29,608	29,608	47,341
Travel and subsistence	–	–	–	–	–	606	606	367
Supplies	–	–	–	–	–	–	–	–
Training and other personnel expenses	–	–	–	–	–	3,805	3,805	5,434
	166,974	80	10,149	807,120	22,264	98,620	1,105,207	1,582,699
Support costs	16,729	8	1,017	80,866	–	(98,620)	–	
Governance costs	3,777	2	230	18,256	(22,264)	–	–	
Total expenditure 2021	187,480	90	11,395	906,242	–	–	1,105,207	
Total expenditure 2020	210,470	22,654	24,125	1,325,447	–	–		1,582,699

Notes to the financial statements

For the year ended 31 December 2021

4b Analysis of expenditure (prior year)

	Charitable activities						2020 Total £
	Cost of raising funds £	People £	Supporters £	Contributions to humanitarian programmes £	Governance costs £	Support costs £	
Staff costs (Note 7)	176,028	20,529	20,529	6,113	6,113	31,058	260,371
Volunteer expenses	–	–	–	–	–	568	568
Marketing and events	16,375	180	1,525	–	–	–	18,080
Donations transferred to Medair (Switzerland)	–	–	–	280,838	–	–	280,838
Grants transferred to Medair (Switzerland) (Note 5)	–	–	–	924,715	–	–	924,715
Trustee and other governance costs	–	–	–	–	98	–	98
Audit	–	–	–	–	7,680	–	7,680
Professional fees	–	–	–	–	–	34,155	34,155
Financial expenses	–	–	–	–	–	1,234	1,234
Depreciation	–	–	–	–	–	1,817	1,817
Office expenses	–	–	–	–	–	47,341	47,341
Travel and subsistence	–	–	–	–	–	367	367
Training and other personnel expenses	–	–	–	–	–	5,434	5,434
	192,403	20,709	22,054	1,211,666	13,891	121,974	1,582,699
Support costs	16,220	1,746	1,859	102,149	–	(121,974)	–
Governance costs	1,847	199	212	11,633	(13,891)	–	–
Total expenditure 2020	210,469	22,654	24,125	1,325,447	–	–	1,582,699

Notes to the financial statements

For the year ended 31 December 2021

5 Grant making

	Grants to institutions £	2021 £	2020 £
Medair (Switzerland) Madad	367,332	367,332	924,715
Total	367,332	367,332	924,715

Grants totalling £367,332 were paid in in respect of Medair's work with Syrian refugees ('Madad').

6 Net incoming resources for the year

This is stated after charging/(crediting):

	2021 £	2020 £
Depreciation	563	1,817
Operating lease rentals:		
Property	22,032	34,086
Auditor's remuneration (including VAT):		
Audit	7,680	7,680
Foreign exchange (gains)/losses	3,615	(2,355)

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	177,214	221,196
Social security costs	13,722	22,193
Employer's contribution to defined contribution pension schemes	14,452	16,982
	205,388	260,371

No employee earned more than £60,000 during the year (2020: nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £62,629 (2020: £61,129).

Trustees' expenses represent the cost of servicing meetings of the trustees, totalling £1,024.81 (2020: £82). £76.72 of personal travel and subsistence costs were reimbursed during the period. (2020: £16)

Notes to the financial statements

For the year ended 31 December 2021

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as

	2021 No.	2020 No.
Raising funds	3.9	5.8
Support	0.8	0.8
Governance	0.1	0.1
	4.8	6.7

9 Related party transactions

The charity received trustee donations towards the work of Medair in the sum of £1,780 (2020: £1,118) of which all £1,780 was for unrestricted funds. Donations were received in response to Medair UK-led fundraising activities during the year which formed part of the normal course of business. The Chief Executive of Medair is a member of the board of trustees of Medair UK.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Office equipment £	Total £
Cost or valuation				
At the start of the year	2,519	63,399	6,791	72,709
Additions in year	–	–	–	–
At the end of the year	2,519	63,399	6,791	72,709
Depreciation				
At the start of the year	2,519	63,249	6,378	72,146
Charge for the year	–	150	413	563
At the end of the year	2,519	63,399	6,791	72,709
Net book value:				
At the end of the year	–	–	–	–
At the start of the year	–	150	413	563

All of the above assets are used for charitable purposes.

Notes to the financial statements

For the year ended 31 December 2021

12 Debtors

	2021 £	2020 £
Trade debtors	13,057	9,383
Accrued Income	9,177	11,432
	<u>22,234</u>	<u>20,815</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,402	3,366
Other creditors	3,965	2,560
Accruals	8,179	10,381
	<u>13,546</u>	<u>16,308</u>

14a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	122,742	92,785	215,527
Net assets at the end of the year	<u>122,742</u>	<u>92,785</u>	<u>215,527</u>

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	563	–	2,380
Net current assets	79,959	114,209	194,168
Net assets at the end of the year	<u>80,522</u>	<u>114,209</u>	<u>196,548</u>

Notes to the financial statements

For the year ended 31 December 2021

15a Movements in funds (current year)

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
Restricted funds:					
Afghanistan	1,017	177,170	(152,497)	–	25,690
Bangladesh	211	25,949	(26,060)	–	99
DR Congo	8,775	1,807	(10,575)	–	7
Ethiopia	–	87,586	(74,605)	–	12,981
Emergency (Covid)	18,119	–	(18,119)	–	–
Haiti	139	–	(139)	–	–
Honduras	6	–	(6)	–	–
Indonesia	190	–	(190)	–	–
Iraq	529	–	(529)	–	–
Jordan	1,401	–	(1,401)	–	–
Lebanon	20,437	375,179	(393,911)	–	1,705
Lebanon or Jordan	25	–	(25)	–	–
Middle East	190	–	(190)	–	–
Mozambique	(212)	–	212	–	–
Madagascar	375	8,419	(8,761)	–	33
Sierra Leone	51	–	(51)	–	–
South Sudan	1,420	59,626	(60,742)	–	304
Sudan	372	13,848	(14,167)	–	53
Yemen	9,706	109,314	(118,565)	–	455
Syrian refugees (EU Madad Fund)	51,457	–	–	–	51,457
Total restricted funds	114,209	858,898	(880,322)	–	92,785
Unrestricted funds:					
General funds	80,522	270,718	(228,498)	–	122,742
Total funds	194,731	1,129,616	(1,035,618)	–	215,527

Notes to the financial statements

For the year ended 31 December 2021

15b Movements in funds (prior year)

	At 1 January 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2020 £
Restricted funds:					
Afghanistan	21	4,698	(3,702)	–	1,017
Bangladesh	17,692	55,899	(73,380)	–	211
DR Congo	4,990	22,323	(18,538)	–	8,775
Emergency (Covid)	–	81,398	(63,279)	–	18,119
Haiti	139	–	–	–	139
Honduras	–	507	(501)	–	6
Indonesia	190	–	–	–	190
Iraq	31	1,623	(1,125)	–	529
Jordan	–	15,459	(14,058)	–	1,401
Lebanon	2,711	43,854	(26,128)	–	20,437
Lebanon or Jordan	25	–	–	–	25
Middle East	39	178	(27)	–	190
Mozambique	(212)	–	–	–	(212)
Madagascar	–	16,192	(15,817)	–	375
Sierra Leone	51	–	–	–	51
South Sudan	729	11,821	(11,130)	–	1,420
Sudan	–	12,683	(12,311)	–	372
Syria	465	–	(465)	–	–
Yemen	–	102,019	(92,313)	–	9,706
Syrian refugees (EU Madad Fund)	48,636	927,536	(924,715)	–	51,457
Total restricted funds	75,507	1,296,190	(1,257,488)	–	114,209
Unrestricted funds:					
General funds	53,494	352,706	(325,678)	–	80,522
Total funds	129,001	1,648,896	(1,583,165)	–	194,731

Purposes of restricted funds

Restricted funds are to be used for specific purposes as required by the donor.

Contributions to programmes in designated countries represent funds generated from private donors and the EU which are restricted to specific humanitarian programmes operated by Medair (Switzerland).

Medair UK receives funds from the EU Madad fund for aid to Syrian refugees in Lebanon and Jordan. These funds are remitted as a grant to Medair (Switzerland) for implementation in related programmes with the exception of monies retained for the cost of the final programme audit and to cover Medair UK's grant management costs.

Notes to the financial statements

For the year ended 31 December 2021

16 Analysis of cash and cash equivalents

	2020 £	Cash flows £	Other changes £	2021 £
Cash at bank and in hand	189,660	20,793	(3,615)	206,838
Total cash and cash equivalents	189,660	20,793	(3,615)	206,838

17 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	2021 £	2020 £
Less than one year	15,422	22,399
Between 2–5 years	–	15,422
	15,422	37,822

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

MEDAIR UK

England & Wales - Charity number 1056731

Accounts

Company number: 3213889
Charity Number: 1056731

Medair UK

Report and financial statements
For the year ended 31 December 2020

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For the year ended 31 December 2020

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Reference and administrative information

For the year ended 31 December 2020

Company number 3213889
Country of incorporation United Kingdom

Charity number 1056731
Country of registration (England & Wales, Scotland or Northern Ireland)

Registered office
and operational address 333, Canterbury Court
 1 – 3 Brixton Road
 London
 SW9 6ED

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Christine Brindley
Andrew Dipper (Resigned 25th September 2020)
Andrew Howe
Tim Munteam Chair – (appointed 27th May 2021)
Rita McIntyre–Pantz
Shelley Pigott
Alexander Starling Chair – (Resigned 21st May 2021)
David Verboom (Resigned 25th September 2020)
Peter Wilson (Appointed 25th September 2020)

Key management personnel Neil Casey Director

Bankers HSBC
 1 High Street
 Harpenden
 Hertfordshire
 AL5 2RS

Auditor Sayer Vincent LLP
 Chartered Accountants and Statutory Auditor
 Invicta House
 108–114 Golden Lane
 LONDON
 EC1Y 0TL

Trustees' annual report

For the year ended 31 December 2020

The trustees present their report and the audited financial statements for the year ended 31 December 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Introduction from the Chair

This is not the first annual report to describe 2020 as a year like no other, nor it is likely to be the last. It will perhaps be many years before the full impact of the Covid-19 pandemic upon organisations like Medair UK and, more importantly, the people whom Medair seeks to help is properly understood.

At the start of the year few of us could have predicted the way that the SARS-CoV2 virus would so fully dominate the global consciousness. As the news stories began to circulate about an outbreak of a new virus in Wuhan, China, little did we know that almost every person on the planet would eventually come to be affected – either directly or indirectly – by Covid-19.

Our hearts go out to all those who have suffered loss, fear, isolation, unemployment, hardship, or who continue to battle the long-term health effects of this terrible disease. However, we also celebrate and take heart from the stories of community resilience, kindness and collaboration, scientific innovation and individual acts of heroism that have also been characteristic of this incredibly challenging time.

The negative impact on developing countries has been devastating, not just from Covid-19 but also from the collateral damage it creates, such as people already living in appalling conditions losing the ability to fend for themselves, or a reduction in other vital health programmes. The work of Medair, to reach the world's most vulnerable, is needed now more than ever. Medair RESPONDS by saving lives in emergencies; it REBUILDS by helping communities as they recover; and it STRENGTHENS by bringing hope for a better future.

Within the context of a global pandemic, the Medair UK team, led by Neil Casey, has been a beacon of light. They may have been hamstrung by limited resources, the departure of some staff members and crippling operational restrictions – even the sadness of personal bereavement – but as Trustees we have all been humbled to see their efforts. They have consistently worked flat out to deliver the mission of Medair UK, while also mastering the newly familiar challenges of working from home, *Zoom* meetings, home schooling, juggling childcare and many other across-the-board disruptions.

One of the main functions of Medair UK is to generate income for Medair's provision of emergency support in some of the world's most vulnerable places. I am delighted to report that Medair UK's income from donations grew by just under 23% to just over £693,000 for the 12 months to 31

December 2020. Careful cost control plus the inevitable reduction in spend due to the cancellation of various fundraising events led to a reduction in our overall expenditure for the year. This allowed us to substantially increase the amount transferred to support Medair's humanitarian programmes. There is more detail in the operational report below.

Medair UK's financial position

As of 31 December 2019, our total unrestricted funds (in effect our reserves) were slightly above £53,000, up just over 20% compared to 31 December 2018. A year later, on 31 December 2020, Medair UK's unrestricted funds stood at £80,522, an increase of c. 50% and in line with our reserves policy.

This is of course a snapshot in time – our unrestricted funds are monitored on an ongoing basis, and we file detailed monthly management accounts. Throughout the year we look to strike the appropriate balance between holding sufficient funds to operate and releasing funds to support Medair's humanitarian work. Ultimately, we do not wish to hold large reserves as we want to ensure that any excess is contributed to Medair's programmes, but there is of course a delicate balance to be struck between prudence and faith.

Looking forward... with hope

The health and economic impact of Covid-19 is likely to be felt for many years to come and experience tells us that the people who have least will continue to be disproportionately the most disadvantaged. As I write, international leaders are still discussing the pathways to 'vaccinate the world'. We are certainly not there yet, and many would argue that we remain a long way off, but we pray that new levels of global collaboration and inter-connectedness will be one of the fruits of this most difficult time. Until that time, Medair's work as a beacon of compassion will continue to focus on each and every life that we can provide care for.

I am hugely grateful for the work put in by Neil and his team at Medair UK, as well as the efforts of the wider Medair family. In particular, I would like to take a moment to express our gratitude to Alex Starling who stepped down as chair and as a trustee of Medair UK in May 2021 after nearly eight years of faithful service. We are immensely grateful to Alex for his energy, insight, wisdom and guidance and for his unswerving commitment to Medair and the people it seeks to help. Finally, and most of all, I am hugely grateful for the generosity and prayerful support of our wonderful and expanding team of supporters – many, many thanks.

Tim Mungeam
Chair, Medair UK

Purposes and aims

Objects

Medair UK's objects are to relieve human need, hardship and suffering in whatever parts of the world, particularly by means of mobilizing and deploying human and material resources to provide appropriate relief and aid to distressed populations, without racial, political or religious discrimination.

In keeping with these objects, Medair UK raises financial resources and helps identify potential human resources in support of the multi-sectoral relief and recovery projects co-ordinated by Medair, based in Switzerland.

Values

Integrity

We strive to live out our values and principles consistently at every level of the organisation, and in every location – from the most remote team to the global support office. Our desire is that, as we work together, our attitudes, words and actions will be true to Medair's vision and character.

Hope

We seek to bring hope to people devastated by crisis and caught in apparently hopeless situations. Together with the communities we serve, we strive to make sustainable improvements and increase their capacity to build a better future.

Compassion

We desire to relieve human suffering in times of crisis, disaster and conflict. We seek out people who are the most vulnerable, come alongside them and offer practical support through relief and recovery initiatives.

Accountability

We are committed to best practices in our management and operations, pursuing excellence in all that we do. We make ourselves accountable to our supporters, our staff, and those we serve, and seek input from them to help us improve our activities and procedures.

Dignity

We believe that each person is made in God's image and is therefore uniquely valuable and worthy of the highest respect. Consequently, we reach out to all in need, irrespective of their race, gender, religion, age or nationality. Wherever possible, we personalise our assistance, taking individual needs and circumstances into account, and respecting the dignity and independence of the people we serve.

Faith

Because we follow Jesus Christ, who taught that our highest goal is to love God and to care for those in need, we are motivated to care for those who suffer. Our faith inspires us to give our best

in all circumstances. By faith, we pray for wisdom when facing difficult decisions, and for courage to live and work in demanding and often dangerous situations.

Objectives and activities

The charity's main activities and beneficiaries are described below. All Medair UK's charitable activities focus on the provision of resources in support of the multi-sectoral relief and recovery projects co-ordinated by Medair in Switzerland, and are undertaken to further Medair UK's charitable purposes for the public benefit.

As an affiliate office of the International Christian Humanitarian organisation Medair, based in Switzerland, the role of Medair UK, under the terms of the current affiliation agreement with Medair, which runs until 30th June 2021, is to:

- Raise awareness of the charitable work of Medair
- Raise funds and provide grants in the support of the charitable work of Medair
- Assist in the recruitment of field staff for Medair, and;
- Actively participate in the Medair prayer network.

Medair UK delivers these objectives and activities within Medair's "People to People" strategy that aims to reach 4 million people in need and have 1 million people engaged in Medair's mission by 2022. During 2020, representatives from the Medair UK board met with representatives from Medair's International Board of Trustees on various occasions to better understand the intention of the "covenant of partnership" that is being proposed as the replacement for the affiliate agreement. Whilst those discussions have been ongoing, Medair UK has been working, and continues to work with Medair in the spirit of the covenant of partnership, and seeks to confirm the relationship between the two organisations before the end of the affiliate agreement.

Main Activities

The trustees review the aims, objectives and activities of Medair UK each year. The trustees also refer to the guidance contained in the Charity Commission's general guidance on public benefit. The review helps ensure that Medair UK's activities remain focussed on its stated purposes and are aligned with and supporting the delivery of Medair UK's strategic objectives. This report details the extent to which Medair UK delivered its goals in 2020, and the benefits the charity has brought to those groups of people it is set up to help.

Raise Awareness of the charitable work of Medair

The events of 2020 required a significant adjustment in how we delivered our awareness raising activities. Christian festivals were either postponed or moved online. Medair UK was able to respond by moving our refugee experience online. We were able to participate in New Wine United 2020 as a result. Medair UK Alumni and International Relief Staff (IRS) play a key role in Medair UK's engagement strategy. By the end of 2020 we were engaging with 255 UK Alumni and IRS on a regular basis, out of which 130 are members of the Medair Folk: UK Facebook group. This

Trustees' annual report

For the year ended 31 December 2020

engagement with UK Alumni and IRS led to a variety of positive developments in 2020 including new church relationships and strengthened existing church relationships.

Raise funds and provide grants in the support of the charitable work of Medair

During 2020, Medair UK transferred £1,256,720 of funds to support Medair's humanitarian programmes. £62,752 is being held at the year end and will be transferred in 2021.

Assist in the recruitment of field staff for Medair.

Work in this area was de-prioritised during the year. Medair no longer requires assistance in the recruitment of field staff by affiliate offices.

Actively participate in the Medair prayer network.

Medair UK plays a full and active role in the Medair prayer network. The Prayer Diary, a resource to help direct Medair's supporters in their prayers, was designed and produced by Medair UK until the end of December 2020. During 2020 Medair UK added 31 people to the Medair prayer network, increasing the number subscribing to receive the Prayer Diary on a quarterly basis to 1571. Medair UK has been instrumental in facilitating the prayer engagement for Medair's work from supporters in a number of countries, and it is encouraging to see this added value being carried forward by Medair in Switzerland.

Beneficiaries of our services

Medair helps people who are suffering in remote and devastated communities around the world survive crisis, recover with dignity, and develop skills to build a better future. During 2020, Medair co-ordinated field operations in Afghanistan, Bangladesh, Democratic Republic of Congo, Jordan, Lebanon, Madagascar, Somalia, Sudan, South Sudan, Syria and Yemen and directly assisted 3,282,885 people.

96% of Medair UK's financial contribution in 2020 went to support Medair's programmes in the following countries; Bangladesh, Lebanon and Yemen.

BANGLADESH

Ever since 57 year-old Amina* and her husband Asif, 63, fled violence in Myanmar they have had only one wish; *"I want to go back. I was born there, it's where I have lived all my life"* says Asif. *"I am here but my soul is still beyond those hills"* adds Amina referring to the hills bordering Bangladesh and Myanmar. Now settled in Kutupalong Camp, life is, even in the best of times, incredibly challenging for the couple. Asif's health has deteriorated to the point where he is rarely able to get up, and now has to spend days lying on a mat on the floor. Amina dedicates all her efforts to help him get by. With the arrival of Covid-19 in the camp, there is little cause for optimism: *"I have heard rumours that the virus could spread across the whole camp. If it does, I don't want to imagine how it could affect us."* Shares Amina. To help them through this particularly difficult time, Amina and Asif, as well as many other vulnerable families like them, have received support through the distribution of household items provided by the International Organisation on Migration (IOM) and distributed by Medair staff and volunteers. Each kit contains blankets, tarpaulins, solar lights rope, a sleeping mat, a mosquito net and facemasks. During the distribution volunteers talk to families about preventative measures to help contain the spread of the virus. *"This information has also been useful to us,"* shares Hasan a 23-year old volunteer with Medair. *"I am washing my hands multiple*



times a day, especially when entering my shelter. I have also taught these measures to my whole family." The household items have help provide some relief for Amina and Asif. *"The materials are not only helpful to protect against the virus, but also keep us safe from mosquitoes."* While so much uncertainty surrounds their future Amina and Asif are determined to push on. *"We live in hope that we will get through this pandemic and be able to go home safely one day."*

**name changed*

LEBANON

On 4th August 2020, an explosion devastated the city of Beirut. Those living in Beirut are still trying to cope in the aftermath of the blast. *"Shortly after the explosion people would come knocking at my door, offering me help and my reply has always been the same; God, please, yes! But now as the days pass I realize help is no longer knocking."* Said Saad from his home in Beirut. The climb up the stairs to Saad's door was difficult; the rain splashed heavily down the stairwell while our team scrambled up uneven, slippery stairs taking care not to trip over broken tiles. A few moments after we knocked, Saad opened the door into a dimly lit room. He moved slowly around the small space, showing us the two sections of the room, one ceiling lamp lighting the whole space. Saad points down at his foot wrapped in bandages saying *"due to high blood pressure and diabetes I have a severe condition in my foot that I cannot seem to get healed. After the explosion occurred and the building was severely damaged, it was physically impossible for someone in my condition to leave the room. Now with Lebanon's economic crisis, I haven't been able to get my medications properly. The building's stairs take the longest as I have to go really easy and slow. And now it becomes more challenging due to the slippery wet surfaces, so I usually yell out to*



someone from the building to help me down." As Saad speaks, water pools on the floor beside him. *"The only window I have shattered in the explosion occurred, and I haven't been able to replace it since. I haven't covered it because I need to breathe."* As part of Medair's response steps and handrails are now being installed to ensure Saad can leave his home safely. His window has been replaced to protect him from the cold and the rain. *"I am forever grateful for the help you are providing. For the first time I feel like my voice has been heard. Your presence here has given me hope", said Saad*

YEMEN

In parts of Yemen, Medair covers the cost of renting an ambulance to facilitate transfers from Medair-supported health facilities and the rural district hospital to a larger referral hospital that can handle more complex cases. The cost of fuel and two drivers is covered by Medair, and two medical assistants who help care for the patient in-transport ensure that their specialised skills can stay in the communities that need them most. The ambulance service places a vital role in ensuring that patients receive the lifesaving medical support they need to survive. The journey between the health clinics and the referral hospital can take between two and a half and four hours, and in a medical emergency where every second counts, that journey, that can feel like a lifetime. Prior to the ambulance service, patients had to find their own way to reach the hospital, sometimes riding in the backs of pick-up trucks from one village to the next, or borrowing money to pay for transport. Our ambulance service was recently called out to a health clinic where a woman was having serious complications while giving birth. She urgently needed more specialist



medical attention, and the clinic staff quickly got her into the ambulance to be taken to the referral hospital. Incredibly – despite the complications – she gave birth in the back of the ambulance, assisted by the two medical assistants. Once she and her child had been checked over to ensure they were both safe and healthy, they were both returned home to celebrate the new arrival.

Financial review

Medair UK's financial management goals in 2020 were to generate increased financial contribution to Medair's programmes, release that funding more rapidly, replenish unrestricted reserves where possible and to improve financial sustainability through increased recurring unrestricted funding. These goals have largely been met.

The Medair UK board set an overall expenditure limit for 2020 of £445,441, continuing the intention of reducing expenditure where possible. The 2020 expenditure represented a 4% reduction on the 2019 budget, and a 2% reduction on the actual 2019 expenditure. Total expenditure, less the restricted funds contribution to Medair's programmes was £378,024 in 2020, 85% of the expenditure budget, and £67,417 less than the ceiling set by the Medair UK board. These expenditure savings were achieved through a team restructure resulting in a smaller Medair UK, and savings on office expenditure through a move to a smaller office. The 15% expenditure savings were made in response to two significant external events impacting upon Medair UK's finances. These factors were the economic uncertainty arising from the Covid-19 pandemic, and Medair's decision to withdraw as Medair UK's implementing partner for a DfID grant for work with displaced Rohingya refugees in Bangladesh. Medair's decision meant it wasn't possible for Medair UK to receive the DfID funding as planned. Both these factors required Medair UK to make significant adjustments to its spending plans in order to meet its 2020 financial management goals.

The unrestricted reserves position at the end of 2020 was £80,522, a 51% increase on the year-end position in 2019, which was £53,495. This represents a positive result in the year and, whilst not fully replenishing Medair UK's general reserves to the desired levels, does move Medair UK very close to holding the equivalent of three months operating expenditure in reserve.

During 2020, we have continued the particular emphasis on improving financial sustainability. Fundraising activities with individual supporters have included a more specific request for regular giving via direct debit. This approach has yielded positive results. In 2020 Medair UK raised

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For the year ended 31 December 2020

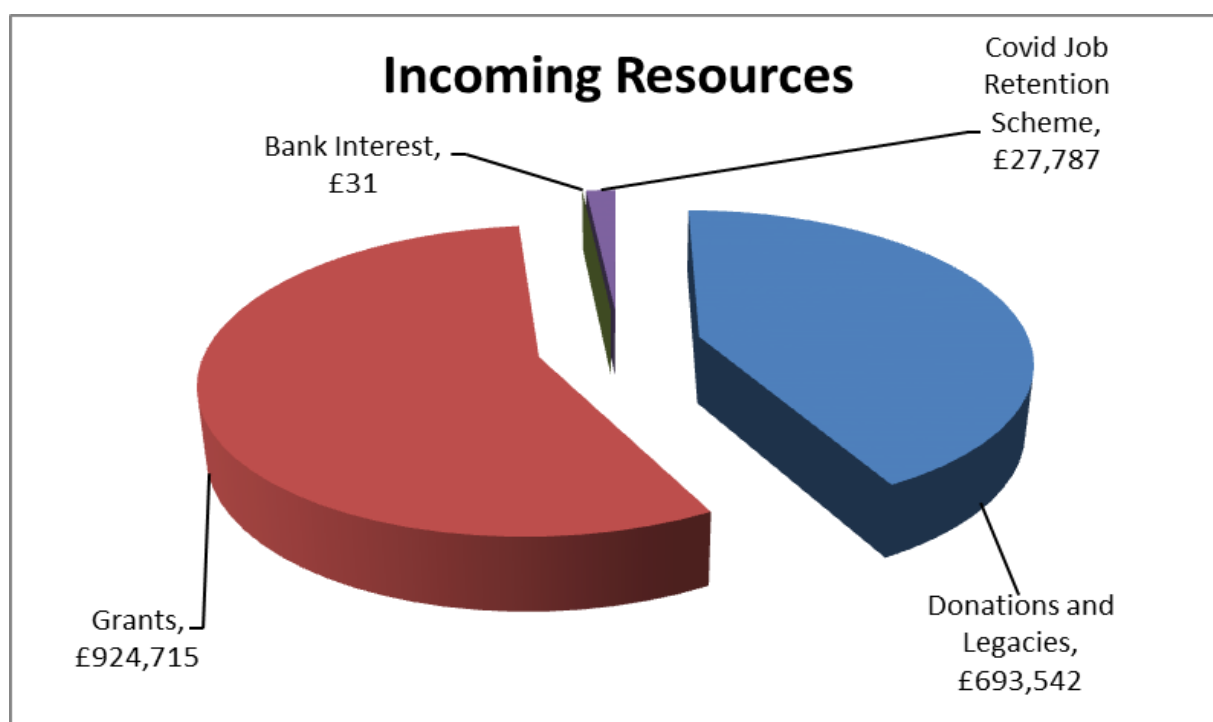
£395,749 from individuals, an increase of £43,707, 12% up on the 2019 figure. A significant proportion of this increase has come from regular giving. The focus on generating regular giving via direct debit will remain as a key element of Medair UK's fundraising strategy going forward.

One of the measures of Medair UK's effectiveness is the financial contribution that Medair UK makes to Medair's humanitarian programmes. Excluding funds raised from institutional donors, such as the MADAD fund, this figure is the net amount raised once appropriate costs have been applied. In 2019 this figure was £118,088. The 2020 contribution was £316,015 a 167% increase on the 2019 contribution.

Incoming resources

Total income for the year amounted to £1,646,075. This compares to total income in 2019 of £565,221. The difference is largely due to two factors. The second tranche of funding, 1,019,726 Euros from the MADAD fund, a European Commission trust fund to support Medair's work with Syrian refugees in Lebanon, was received on 17th March 2020. Restricted income saw a significant increase in 2020 compared to 2019. Restricted donations in 2020 amounted to £368,654 compared with £136,228 in 2019, an increase of 171%. Overall income from donations increased from £564,801 in 2019 to £693,542 in 2020, an increase of just under 23%. In addition to the grant funding from MADAD, Medair UK was able to increase the amount of funding for Medair's programme in Bangladesh supporting Rohingya refugees displaced from Myanmar, secure significant funding for Medair's work in Yemen, and raise funding for three of Medair's emergency responses during the year; the response to the Covid-19 pandemic, the response to the Beirut explosion in Lebanon, and the Tigray displacement in Sudan. (see note 15a)

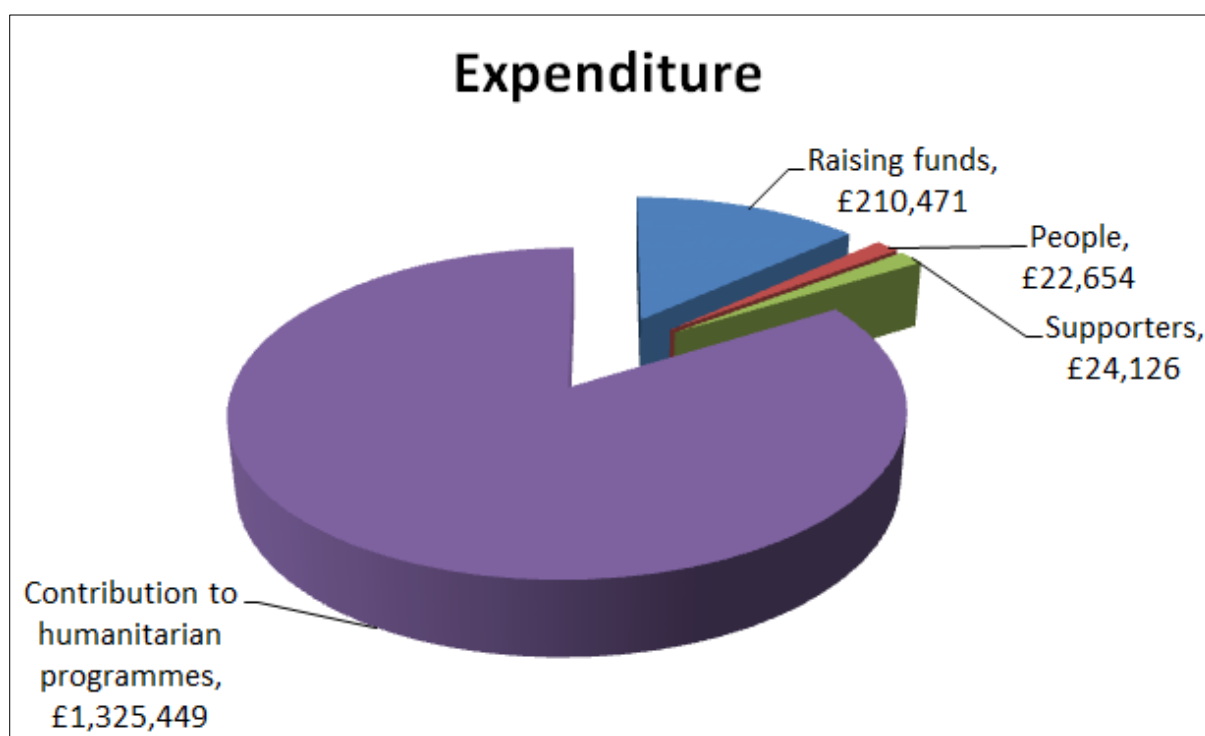
Please see notes 2 and 3 for details.



Resources expended

Total expenditure for the year was £1,582,699, more than double the total expenditure in 2019. This increase is made up of increased contribution to Medair's programmes. The total amount of the MADAD funding, £927,536 equivalent was transferred to Medair during the year. Medair UK made additional contributions to Medair's programmes from funds raised in the year of £316,015. This additional contribution from donations compares with a total contribution to Medair's programmes in 2019 of £118,088, an increase of 167%. This increase was achieved through a combination of increased funds raised and expenditure reductions. Total operating expenditure in the year was £378,024 compared to £452,651 in 2019. The bulk of these cost savings came from reducing the size of the Medair UK team.

Please see note 4a for details.



Funds

We closed the year with total funds of £194,732. This is £65,731 more than the previous year. During the year there was a deliberate intention to release funds restricted to support Medair's humanitarian programmes as soon as possible. 95% of funds of received in the year for Medair's programmes were transferred to Medair in the year. Of the total funds held at year end, £114,210 are restricted funds, made up of £51,457 of funds from MADAD funding, and £62,753 of other funds for Medair's humanitarian programmes yet to be transferred. Unrestricted funds at year end stood at £80,522, an increase of £27,028 in the year.

Principal risks and uncertainties

Medair UK is committed to the highest standards of integrity, quality and professionalism in all aspects of its work. Throughout 2020, the trustees and the Director continued to review the demands on the organisation and ensured the mitigation and management of the risks it faces. Whilst the responsibility for monitoring the management of risks rest with the Medair UK board, the detailed review of the risk register falls within the remit of the Resources Committee, a sub-committee of the board. The resources committee meets regularly throughout the year and reports directly to the Medair UK board. The risk register identifies the strategic risks faced by Medair UK, assessing those risks according to their likelihood and potential impact, and identifies actions for management to mitigate the effect of those risks on Medair UK's operations. During 2020 the Trustees considered the principal strategic risks to be related to staffing, funding, supporter engagement, financial management, I.T infra-structure, compliance with regulatory requirements and the relationship with Medair. The Resources Committee and the Medair UK board that the mitigating actions taken by management in response to these strategic risks were appropriate and reasonable.

A cross-cutting risk that Medair UK responded to in 2020, and continues to do so in 2021, is the impact of the Covid-19 outbreak and the measures brought in to limit the impact of the spread of the virus. Medair UK implemented a number of specific mitigating measures. These included; the launch of an emergency funding appeal, remote working for all staff which is continuing as a direct response to government guidance and members of the staff team being placed on furlough as appropriate. Government guidance on Covid-19 continues to be followed.

Reserves policy and going concern

Any funds accepted from private or institutional donors which provide for a specific restriction will always be honoured. These funds are recorded as restricted funds and are accounted for separately. All such funds allocated for specific field operations, are transferred to Medair (Switzerland) for use in the appropriate programme, once appropriate costs for expenditure incurred by Medair UK for raising these funds have been deducted. All general funds are first used to meet operational needs of Medair UK, in accordance with the annual budget approved by the Medair UK board.

The Medair UK board keeps the reserves policy, and its implementation, under regular review. The most recent revision to the policy was made in May 2019 when the policy was adjusted to the following:

"The charity will hold unrestricted financial reserves to enable Medair UK's activities to continue for a period of three months."

The Medair UK board is confident that the reserves policy, as stated above, provides the appropriate guidance for the management of Medair UK's financial reserves.

In order to continue for a period of three months, Medair UK needs to hold unrestricted financial reserves equivalent to thirteen weeks of staff costs, thirteen weeks costs associated with the administration of the charity's business and six months of accommodation costs in accordance with Medair UK's office lease. Applying the reserves policy to the 2020 operating budget of £445,411 the reserves target for year ending 31st December 2020 was £111,360. Medair UK was holding £53,594 of unrestricted general funds at the beginning of 2020, 48% of the reserve target. Cost reductions throughout the year reduced the level of reserves required to cover staff and other operating costs, such that the requirement at year end 31st December 2020 was £94,287. Unrestricted reserves at year end were £80,522, 85% of the reserves target.

The 2021 operating budget is £350,000. As such the reserves target for 2021 is £87,500. As stated above Medair UK was holding £80,522 unrestricted reserves at the start of the year, 92% of the target level. The policy of replenishing unrestricted reserves will continue to be followed in 2021.

The financial management measures that were introduced during 2019, are now fully embedded in Medair UK's financial management systems and continue to give the Medair UK board excellent visibility of Medair UK's financial performance in a timely way, providing greater ability to implement remedial action more quickly should this be necessary.

The Covid-19 pandemic, and its impact upon the economy add an additional requirement on the part of the trustees to continually monitor Medair UK's financial resilience. The 2020 budget was prepared with various safeguards built in. The 2020 expenditure envelope was maintained at 2019 levels, and pegged to unrestricted income, thus reducing any reliance on cost recovery from restricted funds to cover costs. A similar approach has been followed again in 2021. The operating budget for 2021 is £350,000. The average annual unrestricted income for the past six years is over £432,000, so well above the 2021 expenditure budget, with five out of those six years achieving actuals well in excess of £350,000. Further confidence comes from the focus on generating recurring unrestricted funds from regular donations. 31% of the expenditure budget for 2021 is generated from regular donations in place at the start of the financial year. 31% represents a significant improvement on the ratio at the beginning of 2020, when the position was 26%. The focus of the unrestricted fundraising strategy for Medair UK remains on increasing regular giving and similar levels of growth are anticipated in 2021. Funding from individuals, in particular high net worth individuals, is an important unrestricted income stream for Medair UK which has remained consistently strong for a number of years. 2021 targets for income from all individuals are 7% higher than 2020 actuals. This growth rate is consistent with actual performance over the last two years, where income from individuals has outperformed budget by, on average, 7%.

The majority of Medair UK's restricted income comes from trust and foundation fundraising. There is a cost recovery element to this activity. Medair UK's ability to cover its 2021 operating expenditure is not reliant upon cost recovery from trust and foundation fundraising, but cost recovery provides an additional source of contribution to Medair UK's core costs. All income streams, both restricted and unrestricted are performing in line with 2021 budget forecasts.

Trustees' annual report

For the year ended 31 December 2020

Medair UK was able to off-set some of its expenditure through appropriate and judicious use of the Coronavirus Job Retention Scheme in 2020, and will continue to do so while the scheme is in place as appropriate. During 2020, in response to the uncertainty surrounding the economic impact of Covid-19, the Medair UK team went through a re-structure. The outcome of the process resulted in significant expenditure savings in the year, 15%, and a team structure and staffing capacity which is appropriately aligned to deliver Medair UK's funding targets going forward. Further expenditure reductions, 7% are being made in 2021,

The Medair UK board is confident that all reasonable measures are being taken to ensure Medair UK's ongoing financial resilience. It is the view of the Medair UK board that Medair UK is a going concern. The Medair UK board signs off the financial statements for year ending 31st December 2020 on that basis and will continue to monitor Medair UK's financial resilience in, and will take appropriate action, as appropriate if necessary..

Fundraising

Medair UK's primary activity is to raise fund to support Medair's work to help people who are suffering in remote and devastated communities around the world survive crisis, recover with dignity, and develop skills to build a better future. It does this by generating financial support from individuals, trusts and foundations, churches and corporate entities through a variety of means. Medair UK is regulated by the Fundraising Regulator and abides by the Code of Fundraising Practice: www.fundraisingregulator.org.uk/code. Medair UK is also regulated by the Information Commissioners Office (ICO) and complies with GDPR on the handling of supporter data: <https://ico.org.uk/for-organisations/>. Medair UK is also a member of the Institute of Fundraising: www.institute-of-fundraising.org.uk/home/. Medair UK received one complaint in 2020.

Medair UK takes its responsibilities to its supporters and beneficiaries seriously. It has a comprehensive policy framework which ensures its practices are ethical and in keeping with the organisation's values: <https://www.medair.org/accountability/>

Plans for the future

The focus of Medair UK's activity in 2021 will be to continue to increase regular committed giving through growing our donor base. This will be achieved through successful engagement in the following activities:

1. Supporter journeys
2. Digital platforms development
3. Embedding Salesforce
4. Research
5. Campaign plans
6. Supporter acquisition across all segments

Trustees' annual report

For the year ended 31 December 2020

Supporter Journeys

The ideal is that all of Medair UK's supporters go on a journey of increased engagement. We want all our prayer supporters to also be recipients of Medair News and become financial supporters. To broaden and deepen engagement we will continue to review and further develop supporter journeys for all of our supporter types. We have seen some success in this area in 2020, through the conversion of one off donors into committed givers, which will we continue to build on in 2021.

Digital platforms development

A re-developed Medair website was launched during 2020. Medair UK has its own dedicated webpages and donation platform within this website. Medair UK will further develop these dedicated pages and platform to provide an enhanced supporter engagement experience for our various supporter constituencies.

Embedding Salesforce.org

We will continue to invest in leveraging the capacity of Salesforce to increase supporter engagement and financial support. Where possible we will continue to integrate our various supporter engagement and finance systems to achieve efficiency savings, freeing up capacity for supporter acquisition and conversion to financial support.

Research

A key activity in 2021 will be conducting research with our existing supporters to better understand their commitment and motivation to support Medair's work. The results of the research will help inform improvements in how we engage with our supporters, as well as reaching out to like-minded individuals who are not yet supporting Medair.

Campaign Plans

We intend to run at least three fundraising campaigns in 2021. The Easter and Christmas campaigns continue to be successful campaigns. We also plan to roll out our Medair Sunday initiative with churches as means of raising profile, generating prayer support and increasing financial support..

Supporter conversion across all segments

As stated the focus for the year is to increase regular committed giving through growing our donor base. To do this we need to convert our supporters from across all our supporter segments into donors. This will involve identifying potential donors, who are prayer supporters and/or Medair News subscribers, who are not yet donors. In addition we want to acquire new donors from within our current supporter base. We will also continue to develop the Medair Alumni Network in the UK, with a specific goal of securing additional financial support and generating new supporters.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 June 1996 and registered as a charity on 11 July 1996.

The company was established under a memorandum of association that established the objects and powers of the charitable company and is governed under its articles of association.

Medair UK Board of Trustees

Medair UK is governed by a board of trustees. In 2020 the Medair UK Board was made up of eight trustees, including one honorary officer (Chair, Company Secretary). The Chair, Secretary and other trustees are appointed by the Medair UK members by way of ordinary resolution at AGM. Trustees serve for a term of three years, with a maximum of three terms to be served.

Before appointing to the Board, existing trustees carry out a self-assessment process to identify areas for development and expertise desirable in new Board members. The trustees consider the attributes they believe to be most relevant in ensuring that the trustee body is best able to serve the charity's beneficiaries. The Board recruits and appoints new trustees by way of soliciting expressions of interest through Medair supporter networks. Prospects are assessed by way of an application and interview process. Upon approval, successful applicants are appointed to the Board by way of ordinary resolution by Medair UK members at the next AGM.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Related parties and relationships with other organisations

Medair UK is affiliated to Medair, a humanitarian organisation, inspired by Christian faith to relieve human suffering in some of the world's most remote and devastated places. One of the Medair UK trustees, Peter Wilson, is also a member of the Medair International Board of Trustees.

Organisation structure

In 2020, Medair UK's Board of trustees oversaw the work of the Director, staff team and volunteers, delegating responsibility for day-to-day decision-making to the Director.

Remuneration policy for key management personnel

The responsibility for determining staff salaries for the tax year ahead lies with the Medair UK board. They delegate this responsibility to the resources committee, who make a recommendation to the Medair UK board for the remuneration award within the tax year. Remuneration is rewarded after considering:

- The purposes, aims and values of the charity and its beneficiary needs

Trustees' annual report

For the year ended 31 December 2020

- The types of skills, experiences and competencies that the charity needs from its senior staff, technical staff and the specific scope of these roles in the charity
- The charity's current business plan and how the implementation of this plan may affect the number of staff the charity needs to employ or recruit
- The charity's ability to pay; this includes the cost to the charity of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity and the economic climate
- Appropriate available information on pay policies and practices in other organisations that can help make the decision on whether a level of pay is fair and reasonable.

Statement of responsibilities of the trustees

The trustees (who are also directors of Medair UK for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees' annual report

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Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was six (2019: six). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report which includes the strategic report has been approved by the trustees on 1st July 2021 and signed on their behalf by

Tim Mungeam
Chair

Opinion

We have audited the financial statements of Medair UK (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

Medair UK

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the board of Trustees, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

To the members of

Medair UK

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

27 July 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Income from:							
Donations and legacies	2	324,888	368,654	693,542	428,573	136,228	564,801
Charitable activities							
Grants from EU	3	–	924,715	924,715	–	–	–
Bank interest receivable		31	–	31	420	–	420
Covid Job Retention Scheme		27,787	–	27,787	–	–	–
Total income		352,706	1,293,369	1,646,075	428,993	136,228	565,221
Expenditure on:							
Raising funds		158,536	51,934	210,470	316,110	18,140	334,249
Charitable activities				–			–
Profile		–	–	–	11,639	–	11,639
People		22,654	–	22,654	51,717	–	51,717
Supporters		24,125	–	24,125	27,664	–	27,664
Contribution to humanitarian programmes		119,896	1,205,553	1,325,449	27,381	283,621	311,002
Total expenditure	4a	325,212	1,257,487	1,582,699	434,511	301,761	736,272
Net (expenditure)/income for the year	6	27,494	35,881	63,376	(5,518)	(165,533)	(171,051)
Transfers between funds		–	–	–	16,424	(16,424)	–
Net (expenditure)/income before other recognised gains and losses		27,494	35,881	63,376	10,905	(181,957)	(171,052)
Other (losses)/gains		(466)	2,821	2,355	(1,665)	(3,782)	(5,447)
Net movement in funds	15	27,028	38,702	65,731	9,240	(185,739)	(176,499)
Reconciliation of funds:							
Total funds brought forward		53,494	75,506	129,000	44,254	261,245	305,499
Total funds carried forward		80,522	114,209	194,731	53,494	75,506	129,000

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

As at 31 December 2020

	Note	£	2020 £	£	2019 £
Fixed assets:					
Tangible assets	11		563		2,380
			<u>563</u>		<u>2,380</u>
Current assets:					
Debtors	12	20,815		17,724	
Cash at bank and in hand		189,661		128,857	
		<u>210,476</u>		<u>146,581</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	(16,308)		19,961	
				<u>19,961</u>	
Net current assets			194,168		126,620
Total net assets	15		194,731		129,000
			<u>194,731</u>		<u>129,000</u>
The funds of the charity:	15				
Restricted income funds			114,209		75,506
Unrestricted income funds:					
General funds		80,522		53,494	
		<u>80,522</u>		<u>53,494</u>	
Total unrestricted funds			80,522		53,494
Total charity funds			194,731		129,000
			<u>194,731</u>		<u>129,000</u>

Approved by the trustees on 1st July 2021 and signed on their behalf by

Tim Mungeam
Chair

Statement of cash flows

For the year ended 31 December 2020

	Note	2020 £	£	2019 £	£
Cash flows from operating activities					
Net cash from /(used in) operating activities	16		58,417		(151,079)
Cash flows from investing activities:					
Interest from investments		<u>31</u>		<u>420</u>	
Net cash from investing activities			<u>31</u>		<u>420</u>
Change in cash and cash equivalents in the year	17		58,448		(150,660)
Cash and cash equivalents at the beginning of the year			128,857		284,963
Change in cash and cash equivalents due to exchange rate			<u>2,355</u>		<u>(5,447)</u>
Cash and cash equivalents at the end of the year			<u>189,661</u>		<u>128,856</u>

1 Accounting policies

a) Statutory information

Medair is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 333 Canterbury Court, 1–3 Brixton Road, London SW9 6DE.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

In the trustees' report there is a review of financial performance and of the charity's reserves position. During the financial year ending 31st December 2020 there was an increase in unrestricted reserves. This resulted in further minimising any temporary reliance on restricted reserves for working capital. A further assessment of the risks associated with Medair UK's financial viability resulting from the Covid-19 pandemic has been undertaken. In the light of that risk assessment the trustees are of the opinion that there are adequate financial reserves and resources and the charity is well placed to manage business risks. The risk review process, and the financial projections made following the review, have taken into consideration the current economic climate and the potential impact on Medair UK's various sources of income and planned expenditure. The trustees are of the view that it is a reasonable expectation that there are adequate resources to continue operating for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of monetary contributions to Medair (Switzerland) humanitarian aid programmes, supporting and promoting the recruitment of humanitarian aid workers, exhibitions, presentations and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

1 Accounting policies (continued)

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Fundraising	70%
● Profile	4%
● People	12%
● Supporters	1%
● Humanitarian programmes	13%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity’s activities.

l) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the minimum lease term.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Fixtures and Fittings	5 years
● Office Equipment	5 years
● Computer Equipment	3 years

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting policies (continued)

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Pensions

The charity offers a defined benefit pension through the government pension scheme National Employment Savings Trust (NEST). Employees are automatically enrolled into a NEST scheme into which Medair will pay employer contributions equal to 8% of each employee's gross salary on a monthly basis.

r) Foreign Exchange Policy

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange in the month of the transaction. All exchange rate differences are taken to the Statement of Financial Activities (SOFA).

2 Income from donations and legacies

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Gifts	324,888	368,654	693,542	428,573	136,228	564,801
Legacies	-	-	-	-	-	-
Donated services	-	-	-	-	-	-
	<u>324,888</u>	<u>368,654</u>	<u>693,542</u>	<u>428,573</u>	<u>136,228</u>	<u>564,801</u>

During the year, the charity received gifts from private individuals, churches, corporates and Trusts and Foundations. Medair UK received no donated services during the year.

3 Income from charitable activities

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
EU Trust Fund (Madad) – Syrian refugees	-	924,715	924,715	-	-	-
	<u>-</u>	<u>924,715</u>	<u>924,715</u>	<u>-</u>	<u>-</u>	<u>-</u>

In 2018 Medair UK commenced a 24 month grant agreement with the EU (the 'Madad Fund') to provide services to Syrian refugees and vulnerable host communities in Jordan and Lebanon. The payment of the second tranche of funding due in 2019 was delayed. It was received in March 2020.

4a Analysis of expenditure (current year)

	Charitable activities					Governance costs £	Support costs £	2020 Total £	2019 Total £
	Cost of raising funds £	Profile £	People £	Supporters £	Contributions to humanitarian programmes £				
Staff costs (Note 7)	176,028	–	20,529	20,529	6,113	6,113	31,058	260,371	289,147
Recruitment of UK staff	–	–	–	–	–	–	–	–	14,895
Volunteer expenses	–	–	–	–	–	–	568	568	4,526
Marketing and events	16,375	–	180	1,525	–	–	–	18,080	37,274
Donations transferred to Medair (Switzerland)	–	–	–	–	280,838	–	–	280,838	238,653
Grants transferred to Medair (Switzerland) (Note 5)	–	–	–	–	924,715	–	–	924,715	44,968
Trustee and other governance costs	–	–	–	–	–	98	–	98	1,414
Audit	–	–	–	–	–	7,680	–	7,680	7,680
Professional fees	–	–	–	–	–	–	34,155	34,155	14,646
Financial expenses	–	–	–	–	–	–	1,234	1,234	1,405
Depreciation	–	–	–	–	–	–	1,817	1,817	2,414
Office expenses	–	–	–	–	–	–	47,341	47,341	65,295
Travel and subsistence	–	–	–	–	–	–	367	367	3,556
Supplies	–	–	–	–	–	–	–	–	6,035
Training and other personnel expenses	–	–	–	–	–	–	5,434	5,434	4,364
	192,403	–	20,709	22,054	1,211,666	13,891	121,974	1,582,699	736,272
Support costs	16,220	–	1,746	1,859	102,149	–	(121,974)	–	–
Governance costs	1,847	–	199	212	11,633	(13,891)	–	–	–
Total expenditure 2020	210,470	–	22,654	24,125	1,325,447	–	–	1,582,699	

4b Analysis of expenditure (prior year)

	Charitable activities								2019 Total £
	Cost of raising funds £	Profile £	People £	Supporters £	Contributions to humanitarian programmes £	Other charitable activities £	Governance costs £	Support costs £	
Staff costs (Note 7)	187,421	4,990	26,014	26,014	5,930	–	9,710	29,069	289,147
Recruitment of UK staff	–	–	–	–	–	–	–	14,895	14,895
Volunteer expenses	–	–	–	–	–	–	–	4,526	4,526
Marketing and events	31,322	49	5,903	–	–	–	–	–	37,274
Donations transferred to Medair (Switzerland)	–	–	–	–	238,653	–	–	–	238,653
Grants transferred to Medair (Switzerland) (Note 5)	–	–	–	–	44,968	–	–	–	44,968
Trustee and other governance costs	–	–	–	–	–	–	1,414	–	1,414
Audit	–	–	–	–	–	–	7,680	–	7,680
Professional fees	–	–	–	–	–	–	–	14,646	14,646
Financial expenses	–	–	–	–	–	–	–	1,405	1,405
Depreciation	–	–	–	–	–	–	–	2,414	2,414
Office expenses	–	–	–	–	–	–	–	65,295	65,295
Travel and subsistence	–	–	–	–	–	–	–	3,556	3,556
Supplies	–	–	–	–	–	–	–	6,035	6,035
Training and other personnel expenses	–	–	–	–	–	–	–	4,364	4,364
	218,744	5,039	31,917	26,014	289,551	–	18,804	146,204	736,272
Support costs	102,343	5,848	17,544	1,462	19,007	–	–	(146,203)	–
Governance costs	13,163	752	2,256	188	2,444	–	(18,804)	–	–
Total expenditure 2020	334,249	11,639	51,717	27,664	311,002	–	–	–	736,272

Notes to the financial statements

For the year ended 31 December 2020

5 Grant making

	Grants to institutions £	2020 £	2019 £
Medair (Switzerland) Madad	924,715	924,715	44,968
Total	924,715	924,715	44,968

Grants totalling £924,715 were paid in in respect of Medair's work with Syrian refugees ('Madad').

6 Net incoming resources for the year

This is stated after charging/(crediting):

	2020 £	2019 £
Depreciation	1,817	2,414
Operating lease rentals:		
Property	34,086	49,913
Auditors' remuneration (including VAT):		
Audit	7,680	7,680
Foreign exchange (gains)/losses	(2,355)	5,447

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	221,196	247,530
Social security costs	22,193	20,617
Employer's contribution to defined contribution pension schemes	16,982	17,813
	260,371	285,959

No employee earned more than £60,000 during the year (2019: nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £61,129 (2019: £57,034).

Trustees' expenses represent the cost of servicing meetings of the trustees, totalling £82 (2019: £1,316). £16 of personal travel and subsistence costs were reimbursed during the period. (2019: £55).

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2020 No.	2019 No.
Raising funds	5.8	7.0
Support	0.8	0.7
Governance	0.1	0.1
	6.7	7.8

9 Related party transactions

The charity received trustee donations towards the work of Medair in the sum of £1,118 (2019: £4,925) of which £993 was for unrestricted funds and £125 was towards restricted funds. Donations were received in response to Medair UK-led fundraising activities during the year which formed part of the normal course of business. The Chief Executive of Medair is a member of the board of trustees of Medair UK.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Office equipment £	Total £
Cost or valuation				
At the start of the year	2,519	63,399	6,791	72,709
Additions in year	–	–	–	–
At the end of the year	2,519	63,399	6,791	72,709
Depreciation				
At the start of the year	2,519	61,983	5,827	70,329
Charge for the year	–	1,266	551	1,817
At the end of the year	2,519	63,249	6,378	72,146
Net book value: At the end of the year		150	413	563
At the start of the year		1,416	964	2,380

All of the above assets are used for charitable purposes.

12 Debtors

	2020 £	2019 £
Trade debtors	9,383	17,151
Accrued Income	11,432	
Prepayments	–	572
	20,815	17,724

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	3,366	1,103
Taxation and social security	–	4,623
Other creditors	2,560	208
Accruals	10,381	14,027
	16,308	19,961

14a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	563	–	563
Net current assets	79,959	114,209	194,168
Net assets at the end of the year	80,522	114,209	194,731

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	2,380	–	2,380
Net current assets	51,114	75,506	126,620
Net assets at the end of the year	53,494	75,506	129,000

15a Movements in funds (current year)

	At 1 January 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2020 £
Restricted funds:					
Afghanistan	21	4,698	(3,702)		1,017
Bangladesh	17,692	55,899	(73,380)		211
DR Congo	4,990	22,323	(18,538)		8,775
Emergency (Covid)	–	81,398	(63,279)		18,119
Haiti	139	–	–		139
Honduras	–	507	(501)		6
Indonesia	190	–	–		190
Iraq	31	1,623	(1,125)		529
Jordan	–	15,459	(14,058)		1,401
Lebanon	2,711	43,854	(26,128)		20,437
Lebanon or Jordan	25	–	–		25
Middle East	39	178	(27)		190
Mozambique	(212)	–	–		(212)
Madagascar	–	16,192	(15,817)		375
Sierra Leone	51	–	–		51
South Sudan	729	11,821	(11,130)		1,420
Sudan	–	12,683	(12,311)		372
Syria	465	–	(465)		–
Yemen	–	102,019	(92,313)		9,706
Syrian refugees (EU Madad Fund)	48,636	927,536	(924,715)		51,457
Total restricted funds	75,506	1,296,190	(1,257,489)	–	114,209
Unrestricted funds:					
General funds	53,494	352,706	(325,678)	–	80,522
Total funds	129,000	1,648,896	(1,583,166)	–	194,731

15b Movements in funds (prior year)

	At 1 January 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2019 £
Restricted funds:					
Afghanistan	25,021	421	(25,421)	–	21
Bangladesh	22	54,069	(36,400)	–	17,692
DR Congo	9,548	15,783	(20,341)	–	4,990
Haiti	–	164	(25)	–	139
Indonesia	66,290	223	(66,323)	–	190
Iraq	6,503	1,106	(7,578)	–	31
Jordan	17,004	34	(17,038)	–	–
Lebanon	17,000	3,161	(17,450)	–	2,711
Lebanon or Jordan	38	190	(203)	–	25
Middle East	81	519	(561)	–	39
Mozambique	–	44,427	(44,640)	–	(212)
Sierra Leone	–	60	(9)	–	51
South Sudan	5,787	15,369	(20,428)	–	729
Syria	125	701	(361)	–	465
Water Fund	16	–	(16)	–	–
Syrian refugees (EU Madad Fund)	113,810	–	(48,750)	(16,424)	48,636
Total restricted funds	261,245	136,228	(305,542)	(16,424)	75,506
Unrestricted funds:					
General funds	44,254	428,993	(436,176)	16,424	53,494
Total funds	305,499	565,221	(741,718)	–	129,000

Purposes of restricted funds

Restricted funds are to be used for specific purposes as required by the donor.

Contributions to programmes in designated countries represent funds generated from private donors and the EU which are restricted to specific humanitarian programmes operated by Medair (Switzerland).

Medair UK receives funds from the EU Madad fund for aid to Syrian refugees in Lebanon and Jordan. These funds are remitted as a grant to Medair (Switzerland) for implementation in related programmes with the exception of monies retained for the cost of the final programme audit and to cover Medair UK's grant management costs.

16 Reconciliation of net expenditure to net cash flow from operating activities

	2020 £	2019 £
Net expenditure for the reporting period (as per the statement of financial activities)	63,375	(171,052)
Depreciation charges	1,817	2,414
Interest income	(31)	(420)
(Increase)/Decrease in debtors	(3,091)	27,080
(Decrease)/increase in creditors	(3,653)	(9,101)
Net cash from/(used in) operating activities	58,417	(151,079)

17 Analysis of cash and cash equivalents

	2019 £	Cash flows £	Other changes £	2020 £
Cash at bank and in hand	128,857	58,448	2,355	189,660
Total cash and cash equivalents	128,857	58,448	2,355	189,660

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	2020 £	2019 £
Less than one year	22,399	42,835
Between 2–5 years	15,422	45,341
	37,822	88,176

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.