

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

Trustees' annual report

For the year ended 31 December 2023

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.

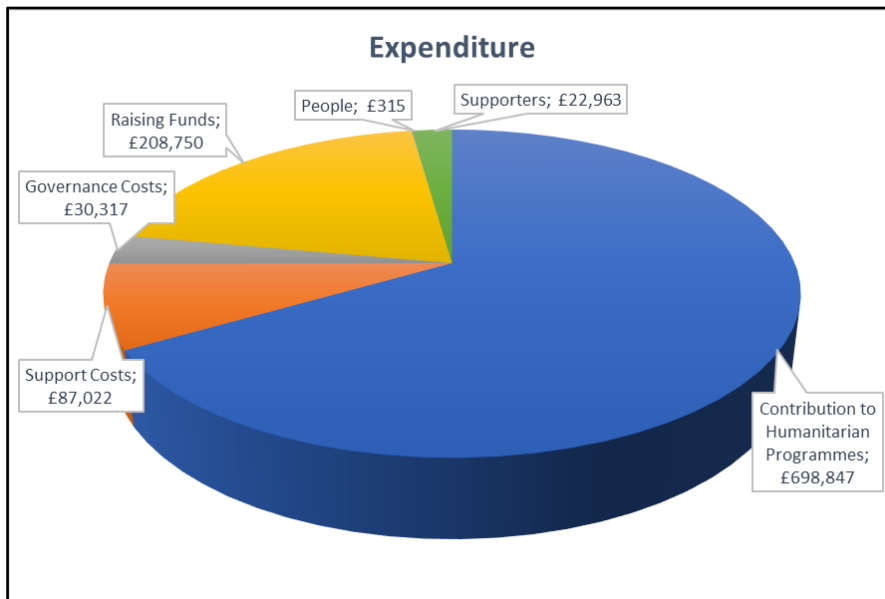
Of particular note has been the continued growth in the number of donors to Medair UK with 993 individual donors in '23, a 10% increase from '22. Furthermore, we remain very thankful for all those who give a monthly gift to Medair, and for all those who commenced a new regular gift in 2023. Combined, 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.

Notes to the financial statements

For the year ended 31 December 2023

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						2023 Total £	2022 Total £
	Cost of raising funds £	People £	Supporters £	Contributions to humanitarian programmes £	Governance costs £	Support costs £		
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				Governance costs £	Support costs £	2022 Total £
	Cost of raising funds £	People £	Supporters £	Contributions to humanitarian programmes £			
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
	<u>8,171</u>	<u>20,970</u>

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
	<u>26,805</u>	<u>24,997</u>

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	<u>129,704</u>	<u>52,500</u>	<u>182,204</u>

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	<u>189,522</u>	<u>33,821</u>	<u>223,343</u>

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.