DISASTERS EMERGENCY COMMITTEE

England & Wales · Charity number 1062638

Details

Other names	DEC, DEC SECRETARIAT, THE DEC
Status	Registered
Legal form	Charitable company
Company number	03356526
Registered	1997-06-04
Register	View on the Charity Commission register

Contact

Address	17-21 Wenlock Road London N1 7GT
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Website	www.dec.org.uk

Activities

Objects: TO SUPPORT UK CHARITABLE SECTOR NGO'S ("AGENCIES") IN THEIR TASK OF ALLEVIATING ACUTE HUMAN SUFFERING AMONGST THOSE LEAST ABLE TO WITHSTAND THE EFFECTS OF A MAJOR OVERSEAS DISASTER, BY:- (A) PROVIDING AN ACCREDITED NATIONAL FORUM FOR JOINT FUNDRAISING BY UK CHARITABLE VOLUNTARY SECTOR NGO'S ("AGENCIES") IN ORDER TO MAXIMISE THE FUNDS RAISED AND FACILITATE IMMEDIATE COMMITMENT FROM PARTICIPATING AGENCIES; (B) CREATING A FOCAL POINT FOR THE RESPONSE OF THE PUBLIC, THE BROADCASTERS AND OTHERS OF SUCH DISASTERS; (C) FACILITATING AGENCY CO-OPERATION, CO-ORDINATION AND COMMUNICATION (D) ENSURING THAT FUNDS RAISED ARE USED IN AN EFFECTIVE, TIMELY FULLY ACCOUNTABLE WAY.

Activities: DEC brings together 15 of the UK's leading humanitarian agencies. At times of major humanitarian crisis, DEC works with its members, broadcast and other partners to launch a fundraising appeal to the UK public. The proceeds of each appeal are distributed to DEC's member agencies to enable them to deliver humanitarian programmes to help those most affected.

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Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Overseas Aid/famine Relief
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NATIONAL.
- Camden

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£50,801,000	£61,795,000	£28,073,000	37
2024-03-31	£32,906,000	£53,688,000	£39,094,000	38
2023-03-31	£215,698,000	£262,430,000	£59,876,000	29
2022-03-31	£274,291,000	£180,420,000	£106,608,000	21
2021-03-31	£33,103,000	£24,666,000	£12,737,000	21

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Trustees

Name	Role	Appointed
Michael Francis Jermey	Chair	2025-02-10
Alison Marshall		2022-08-22
Beatrice Butsana-Sita		2023-11-20
Christine Margaret Dench		2019-03-11
Edith Rose CALDWELL		
Farmida Bi CBE		2023-03-20
Flora Susannah Mary Alexander		2025-04-28
Folashade Komolafe		2023-10-02
Hannah Reardon-Bond		2024-03-16
Helen McEachern		2023-03-24
Ifitkhar Ahmad		2025-12-23
Jean-Michel Grand		2018-09-10
Julian Douglas		2023-03-20
Melanie Elizabeth Hind		2022-07-19
Moazzam Tufail Malik		2025-02-03
Patrick Watt		2022-01-01
Peter Barron		2021-03-24
Richard Charles Hawkes		2026-03-17
Sayyeda Salam		2024-09-05
Silas Balraj		2025-09-16
Tanya Margaret Anne Steele		2020-07-15

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DISASTERS EMERGENCY COMMITTEE

England & Wales - Charity number 1062638

Accounts

DISASTERS EMERGENCY COMMITTEE

2024/25



ANNUAL REPORT & ACCOUNTS

Company No. 03356526

Published July 2025

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MESSAGE FROM THE CEO

It gives me great pleasure to introduce our new Chair of Trustees, Michael Jermey.

Michael joins us with a wealth of experience in news and leadership, including his 16-year tenure leading ITV's news and current affairs division. His commitment to humanitarian causes, experience in communicating on complex issues and collaborative leadership style make him ideally suited to lead the DEC's Board as we continue to respond to disasters around the world.

Michael succeeds Sue Inglish, who stepped down as Chair in March 2025 after seven years of exemplary service. During her tenure, Sue oversaw the launch of seven DEC appeals, raising over £800 million. Her wisdom, compassion, and dedication have guided the DEC in responding to some of the most challenging crises in recent history.

As we continue to deliver on our new strategy during these complex times, the DEC remains committed to our mission of providing life-saving aid to those in need, and I look forward to working with Michael and the wider team to continue this vital work.

Saleh Saeed
Chief Executive

Cover image: Jinane* with her daughter Amina* in a camp in north Lebanon where a DEC member charity is providing food, mattresses and other essentials for families displaced by the conflict.

Image left: A DEC member charity provides psychosocial support sessions for families to help with the trauma of the conflict in Gaza.

MESSAGE FROM THE CHAIR



© Shona Hamilton/DEC

DEC Chief Executive Saleh Saeed (left) with Chair of Trustees Michael Jermey (right).

I am honoured to have joined the DEC as Chair of Trustees. In my previous professional life, as a broadcast news executive and journalist, I watched and admired the DEC's work over four decades. I never ceased to be impressed. The DEC fulfils a unique role in bringing together an alliance of 15 major international aid charities, the UK's pre-eminent broadcasters and a number of key strategic partners to translate the impressive generosity of the British public into practical, life-saving help at times of humanitarian crisis overseas.

The alliance that underpins the DEC has been in place for over 60 years and has raised £2.5 billion across 79 emergency appeals. Its work is as important now as it has ever been, and the impact of the humanitarian programmes DEC member charities are able to deliver with these funds is truly remarkable. A senior UK government official, with many years of experience in humanitarian work, observed to me recently that 'If the DEC didn't exist it would have to be invented.'

Since becoming Chair of the DEC earlier this year, I've been enormously impressed by the dedication and hard work of the DEC staff, the high levels of productive cooperation across the 15 member charities and the extensive support the charity is offered by our impressive partners. The work the broadcasters and news organisations do in first alerting the UK public to humanitarian crises and then explaining how people can help if they want to do so, is vital to the DEC's work. So too is the assistance given by our Rapid Response Network. It helps make both our fundraising and our distribution of aid efficient and effective.

The DEC is enormously grateful to Their Majesties the King and Queen for all the public support they have shown and the very real interest they have in the work carried out by our member charities. It's appreciated by everyone working on the DEC's humanitarian mission. The support provided by the UK Government in the form of Aid Match on DEC appeals is invaluable. We know it has a powerful impact in encouraging public donations.

International humanitarian agencies are facing significant challenges, including the massive reduction in aid funding by the United States government, the planned reduction in UK aid spending to 0.3 per cent of gross national income and, of course, the continuing demands presented by natural disasters, climate related crises and heightened international conflict. In this environment, the work of the DEC, and the public's impressive generosity, has never been more essential.

In this report, the DEC outlines its work over the past reporting year with details on the launch of the Middle East Humanitarian Appeal – which has raised over £46 million including a UK Government Aid Match of £10 million – and updates on what's been achieved through earlier appeals including the Turkey-Syria Earthquake Appeal, the Ukraine Humanitarian Appeal and the Pakistan Floods Appeal.

Shortly before publication the DEC responded to the devastating Myanmar earthquake. The fundraising efforts, which are continuing, have so far raised over £26 million and despite the challenges of working in Myanmar aid is getting to many people affected by the disaster.

I hope you find this annual report informative. You can read about our activities for each appeal that was running through the 2024/25 financial year, progress on projects delivered in the first year of our current strategic plan and details of some of our objectives for the coming year. The DEC's humanitarian work is made possible by the generosity of the UK public. We are very grateful to all our donors and supporters. Their help is vital and enormously appreciated.

Thank you for your ongoing support.

Michael Jermey
Chair of Trustees
7 July 2025

WHO WE ARE

The DEC brings together 15 leading UK aid charities to raise funds quickly and efficiently at times of humanitarian crisis overseas. In these times of crisis, people in life-and-death situations need our help and our mission is to save, protect and rebuild lives by working with the communities affected.

Pooling our resources to work as one, we are pivotal in co-ordinating the UK public's response to overseas disasters. In collaboration with our Rapid Response Network of national media and corporate partners, we raise the alarm to the UK public and set up easy ways to donate.

61 years
of the DEC

15
member charities

£2.5 billion
raised by the DEC

79 appeals
launched since 1963

DEC MEMBER CHARITIES

ACTION AGAINST HUNGER
actionaid
age International
British Red Cross
CAFOD Catholic Agency for Overseas Development
care
christian aid
CONCERN worldwide
INTERNATIONAL RESCUE COMMITTEE
ISLAMIC RELIEF
OXFAM
PLAN INTERNATIONAL
Save the Children
tearfund
World Vision

OUR BROADCAST PARTNERS: BBC | Channel 4 | Channel 5 | ITV | Sky



© May Mahmoud/DEC

Health worker Khuloud, part of the mobile medical team of a DEC member charity, screens a child for malnutrition in a village in northwest Syria where remote communities struggle to access health services after the earthquake destroyed many facilities in the region.

OUR VISION

A world where the impact of disasters on affected communities is minimised by working together through effective humanitarian response and growing resilience.

OUR MISSION

Together we will raise funds to save, protect and rebuild the lives of people that are impacted by emergencies and major disasters in countries overseas.

We will:

- Raise funds quickly and effectively in large scale humanitarian emergencies
- Uphold the highest standards of accountability and transparency
- Learn and share information to promote effective programmes of response.

WHEN WE LAUNCH AN APPEAL

1
SCALE
The disaster is on such a scale, and of such urgency, as to call for swift international humanitarian assistance.

2
CAPACITY
The DEC member charities, or some of them, are in a position to provide effective humanitarian assistance at a scale to justify a national appeal.

3
SUPPORT
There are reasonable grounds for concluding that a national appeal would be successful, either because the level of awareness and concern for the humanitarian situation is high, or because there is a compelling case, including the likelihood of significant public support.

OUR YEAR IN NUMBERS

An overview of what we achieved in 2024/25 with our 15 member charities thanks to the generosity of the UK public and the support of our Rapid Response Network (RRN) and other valued partners.

£50.8 million

raised through our appeals

(1 April 2024 - 31 March 2025)

1 appeal launched

in October 2024 to provide humanitarian support to people affected by the ongoing conflict in the Middle East.

2 new RRN partners

helping us raise awareness and funds for DEC appeals: The Herald in Scotland and Admiral Group.

£54.6 million

distributed to our 15 member charities for humanitarian response

(1 April 2024 - 31 March 2025)

3 ongoing appeals

continued to support people affected by the conflict in Ukraine and earthquakes in Turkey and Syria, with the Pakistan floods response programmes coming to an end in August 2024.

115 projects

managed across four appeals, supporting DEC member charities and their partners to deliver impactful programmes that adapt to meet people's needs in each crisis situation.

TIMELINE OF THIS REPORTING PERIOD

April 2024 - April 2025

- **May 2024** Turkey-Syria Earthquake Appeal closes for donations (but programmes continue)
- **August 2024** End of DEC response in Pakistan
- **October 2024** Launch of Middle East Humanitarian Appeal
- **January 2025** Ukraine Humanitarian Appeal closes for donations (but programmes continue)
- **28 March 2025** Myanmar earthquake
- **3 April 2025** Launch of Myanmar Earthquake Appeal

WHERE WE WORKED IN 2024/25



DEC funded programme response locations.



Sevda*, mother of two, lives in a container camp in Hatay, southern Turkey, and says the support she receives at the Women and Children's Centre has transformed her life.

© Özge Sebzeci/DEC/Fairpicture

MIDDLE EAST HUMANITARIAN APPEAL

The escalation of conflict in the Middle East is devastating lives across the region and has led to an ongoing humanitarian crisis. Millions have fled their homes in search of safety.

The greatest needs are in Gaza, where at the time of writing, more than two million people - the entire population - do not have enough to eat, and most have been displaced multiple times.

The DEC launched the Middle East Humanitarian Appeal on 17 October 2024. In the year prior to launch, the DEC closely monitored the situation including issuing several monitoring surveys to member charities to assess their ability to provide aid in the fast-changing and incredibly challenging context.

When the conflict in Lebanon escalated in October 2024, the DEC's Board and all of its key stakeholders agreed that the growing levels of humanitarian need in Lebanon, Gaza and the West Bank - as well as DEC member charities' confidence in their ongoing ability to deliver aid - meant all appeal criteria had been met.

DEC appeal responses always focus on those areas where significant humanitarian needs are not being met. For this reason, funds from the DEC Middle East Humanitarian Appeal are providing lifesaving food, water, shelter, medicine and other support in Gaza and Lebanon as well as some programmes in Syria and the West Bank. The DEC website directed those seeking to support people in Israel to where they can find more information.



The local partner of a DEC member charity provides medical examinations, pain relief and assistive aids such as walking canes, wheelchairs, prescription glasses and hearing aids for older people returning to north Gaza following the announcement of a ceasefire in January 2025.

© Aya Matrabie/DEC/Fairpicture

KEY ACHIEVEMENTS

(October 24 - January 25)

142,500
people had improved access to drinking water

118,000
people received food assistance

75,000
people had improved access to primary healthcare through distribution of medical supplies

64,000
people reached with sanitation and hygiene items including menstrual products, nappies, soap and medication

17,600
people received multipurpose cash assistance to help them meet their basic needs

3,400
people accessed mental health and psychosocial support

120,000
people estimated to have benefitted from road clearance

13,000
people receiving non-food items (NFIs)* for shelter support

* Non-food items (NFIs) refer to essential goods provided to people affected by crises that are crucial for survival, dignity, and basic well-being.



Volunteers from the local partner of a DEC member charity in Gaza provide first aid and psychological support.

© Palestine Red Crescent Society

£45 MILLION RAISED
including £10 million matched by the UK Government as part of its UK Aid Match scheme

SUPPORT FOR THE APPEAL

Thanks to support from our Rapid Response Network (RRN) partners, the Middle East Humanitarian Appeal was broadcast on BBC, Channel 4, Channel 5, ITV and Sky and featured artists David Morrissey, Myleene Klass and Ruth Wilson. Our radio appeal featured Adjoa Andoh.

Their Majesties The King and Queen were among the first to donate to the appeal which had raised £8.8 million after the first 24 hours. Through its UK Aid Match scheme, the Government matched the first £10 million donated to this appeal by the public.

Over 50 public figures supported the appeal by sharing it on their own social media channels, including artists like Dua Lipa and Paloma Faith. The Herald, our newest RRN partner, published nine articles referencing the appeal and our Chief Executive, Saleh Saeed, was interviewed on Sky and LBC. We also reached new audiences by advertising on podcast platforms, Acast and Spotify, as well as expanding our digital and outdoor advertising.

Among our RRN partners and key raising awareness of the appeal were TNT Sports, Morrisons, The Co-operative Group, NatWest Group, The Co-operative Bank and UK Finance.

In just over a week the appeal brought in £20 million, including funds raised both directly by the DEC (see accounts on page 50) and by our member charities for the appeal. The total raised at the time of publication is over £46.6 million.

IMPACT OF THE RESPONSE

At the time of writing this report, DEC member charities were in the first phase of the response. The first six months of every DEC appeal is an emergency response to meet critical life-saving needs.

All 15 DEC member charities are currently responding to the crisis despite the many challenges. They are providing vital support such as food, water, sanitation and hygiene supplies as well as shelter, medical supplies, and cash assistance to families in desperate need of help. With the greatest needs in Gaza, the majority of funds raised are planned to be allocated to be spent by DEC member charities there, with the rest planned to be spent in the West Bank, Lebanon and Syria.

In the West Bank, three DEC member charities are currently providing shelter, food, cash assistance, and training and tools to support rebuilding livelihoods. In Lebanon, where tens of thousands of people are still displaced, 13 DEC member charities are responding to the humanitarian crisis. They are providing cash assistance, clean water, sanitation, hygiene kits, as well as food, shelter and protection. In Syria, two DEC member charities are providing vital assistance such as medical care, clean water, sanitation and hygiene supplies, food, shelter, protection and support to rebuild livelihoods.

The start of phase two of the response, which is explained in the 'Looking forward' section of this report, is from 1 May 2025.

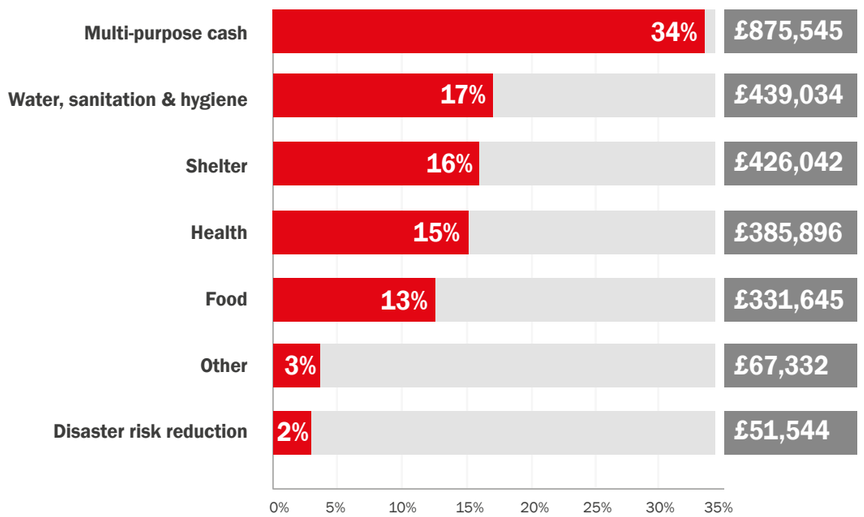


DEC appeal funds are used to provide psychological support for children in Gaza through sessions run by a member charity

© Islamic Relief

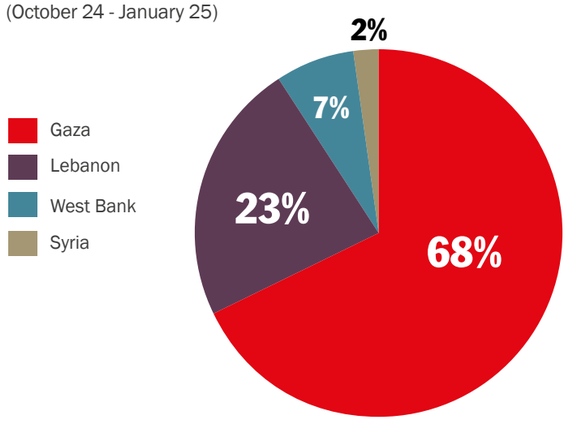
THREE MONTH EXPENDITURE BY SECTOR

(October 24 - January 25)



THREE MONTH EXPENDITURE BY LOCATION

(October 24 - January 25)



£12.1 million

Expenditure budget

(October 2024 - April 2025)

* While efforts have been made to avoid counting people twice, some people may have been helped more than once by different member charities.

A CHALLENGING CONTEXT

The Middle East Humanitarian Appeal has been one of the most complex and challenging for the DEC and its member charities due to the blocks to humanitarian access, continued airstrikes, and restrictions on movement as well as political sensitivities.

DEC member charities and their local partners have extensive experience and a long-standing operational presence in the Middle East, including responding in Lebanon during the 2006 conflict and the 2013 conflict in Syria. Despite this, a volatile security and political situation in Gaza has made delivering emergency aid extremely challenging. The restricted entry of fuel has affected transportation and the logistics of services such as healthcare, water and sanitation. At times aid has been halted due to blocked borders, leaving vulnerable people facing hunger and disease. Large scale displacement and the movement of tens of thousands of people fleeing their homes to new areas of Gaza and the West Bank has required flexibility and adaptive programming in order to assist and deliver aid to those affected.

During the ceasefire from January to March 2025, the daily entry of supplies through the north and south crossings improved. This enabled member charities to deliver more lifesaving assistance in line with population movements, including in areas that were previously hard or impossible to access. As hundreds of thousands of people returned to the north, DEC charities helped meet urgent needs. They based their support on their assessment of conditions in new and existing displacement camps.

In Lebanon, after the ceasefire on 27 November 2024, many people returned to their homes and found them in need of repair, or even completely destroyed, as they faced the harsh winter weather. DEC member programmes, designed to support those residing in collective shelters, were adapted to support people returning home to their communities. Key emergency items such as food, hygiene kits, and winter kits were still distributed swiftly and reached the most affected communities.

Prior to the escalation of conflict in the wider region, Syria was already experiencing a decades-long crisis but the influx of refugees and Syrian returnees from Lebanon put a further strain on essential services. The political change at the end of 2024 meant many humanitarian aid operations were temporarily suspended. Despite these obstacles, member charities have been able to reach displaced people with vital support through shelter, water, and improved sanitation.

LEARNING FROM THE RESPONSE SO FAR

The DEC funded a Response Review to monitor member charities' programmes and assess the first phase of the response to date. Some of the key learnings from the review include:

- Members demonstrated a solid commitment to local partnership equity, which is reflected in their collaborative approach and respect for local autonomy. Local partners played a significant role in reaching hard-to-access areas, with many taking on operations in Gaza and the West Bank. Their contextual knowledge and networks were paramount for the implementation of programming.
- Operational flexibility was a key success across sectors, enabling organisations to adapt procurement strategies and shift approaches in response to logistical constraints. Increased reliance on local procurement, such as sourcing water tanks through municipal partnerships, helped overcome supply chain disruptions. Adaptability in service delivery was also significant, with organisations adjusting project locations to distribute winter non-food items in hard-to-reach areas as security conditions changed.
- Logistical barriers, security, and access issues presented significant challenges across sectors. Delayed shipments, roadblocks, and damaged infrastructure complicated assistance delivery, particularly in the water, sanitation and hygiene (WASH) sector, where road blockages hindered water trucking and required emergency road clearance. Supply shortages, worsened by import restrictions and local procurement challenges, further delayed the distribution of items for winter. Instability and security concerns delayed psychosocial support programmes, leading to a reliance on digital tools to continue services. These challenges heighten the need for member charities and their partners to continually monitor the context and adapt quickly.



© Action Against Hunger

Clean water is provided to more than 120,000 people in north Gaza and Gaza City by a DEC member charity with funds from the DEC appeal.

CASE STUDY

Helping people survive the winter

Saleem works for the Palestine Red Crescent Society (PRCS) in Gaza, the local partner of a DEC charity. PRCS have been supporting some of the hundreds of thousands of people who returned to the north of Gaza during the six-week ceasefire. Many of those returning found their homes destroyed and sought refuge in makeshift displacement camps. Saleem and his team distributed health and hygiene packages containing simple cleaning products to remove bacteria, to help reduce the spread of disease.

The harsh winter weather in Gaza further worsened living conditions in camps. "We have had several cases where people have died because of the cold and the rain that is hitting the Gaza Strip at this time," explained Saleem.

With the price of goods extremely high, PRCS have distributed mattresses to people who were forced to flee their homes many months ago, unable to plan for the cold months ahead.

"The mere feeling that we had helped, that we had alleviated even a fraction of their suffering, was what kept us going. Despite all the hardships we endured, knowing that we contributed in some way, it was that small glimmer of hope."

Saleem, aid worker, north Gaza.

Image right: Saleem at a distribution of hygiene kits to people in north Gaza.

LOOKING FORWARD

At the time of writing, hostilities in Gaza continue and severe humanitarian access restrictions are being imposed. The catastrophic humanitarian crisis is deteriorating rapidly, with the whole population of Gaza at risk of famine. Aid supplies are running dangerously low, making it impossible for DEC member charities and their local partners to respond to the growing levels of need.

In the second phase of the DEC response, which began in May 2025 (after the financial year covered in this report), DEC member charities in Gaza will continue to work tirelessy to provide whatever aid they can, including cash support, clean water and medical aid, to a population that remains in urgent need. In Lebanon, DEC member charities will continue to prioritise urgent needs and increase their focus on helping people to recover and rebuild their lives and livelihoods, through providing training and cash-for-work schemes. They will also provide protection services, including psychosocial sessions to help people deal with the trauma they have experienced, as well as still providing basic items and support such as hygiene kits, food parcels, and multi-purpose cash assistance.

In the West Bank, DEC member charities will continue to support displaced families with shelter assistance and essential items like clothing and hygiene kits. In Syria, member charities will support affected communities through rehabilitation of water systems and facilities, and mental health and psychosocial support.



© Aya Matrabie/DEC/Fairpicture

UKRAINE HUMANITARIAN APPEAL

DEC funds are continuing to support people affected by the conflict in Ukraine to rebuild their lives, thanks to the incredible amount raised.

The DEC Ukraine Humanitarian Appeal, launched on 3 March 2022, would go on to become one of the largest and longest running appeals in our history, raising over £446 million, including £25 million matched by the UK Government as part of its UK Aid Match scheme.

Donations to the Ukraine Humanitarian Appeal closed on 31 December 2024 but programmes will continue until the end of August 2025. DEC member charities and their local partners will continue providing support in the longer-term, through their own funds.

IMPACT OF THE RESPONSE

In the first six months of the launch of the appeal, 13 DEC member charities and their local partners delivered life-saving support and assistance to those affected by the crisis. This included giving 1.9 million people access to clean water, helping 72,000 people access primary healthcare services and giving cash assistance to 338,000 people to meet their basic needs.

The second phase of the response is focused on helping people rebuild their lives as well as capacity strengthening of local services, systems, structures and community groups. This has included supporting 89,300 people with legal assistance and advice, giving 149,000 people access to mental health and psychosocial support and providing 25,000 adults and children with activities focused on integration and social cohesion.

Anastasia* received a small grant from a DEC member charity's local partner to set up a business that will provide transport for people with disabilities in Mykolaiv.



© Katya Moskalyuk/DEC

KEY ACHIEVEMENTS

(October 24 - January 25)

1,595,111
people benefitted from improved access to drinking water

1,279,682
people received protection support, including information about legal assistance and advice

1,237,314
people, including host families and those displaced, have benefitted from targeted shelter support

564,065
people provided with cash assistance to help them meet their basic needs

460,026
people reached with food assistance such as food baskets, vouchers, and hot meals

252,225
people provided with hygiene and dignity kits via vouchers or essential items like toothbrushes, shampoo, and washing powder

163,914
people reached with mental health and psychosocial support

99,922
adults and children participated in activities focused on integration and social cohesion



© Katya Moskalyuk

Tamara* works on a garment during a vocational training session on tailoring, set up in Mykolaiv city by a DEC member charity's local partner to help people earn a living again.

£446 MILLION RAISED
including £25 million matched by the UK Government as part of its UK Aid Match scheme

LEARNING FROM THE RESPONSE

Strengthening local humanitarian action is a key priority for the DEC and its member charities. Local partnerships significantly improve the effectiveness, relevance, and sustainability of humanitarian responses by leveraging contextual knowledge, community trust, and existing service networks.

Three years into the response and now in the final year of implementation, key learnings from member charities responding in the region include:

- Investing in senior leadership led to the emergence of stronger local and national organisations, supporting the continued presence and capacity of local and national actors to respond to humanitarian needs into the future.
- By encouraging DEC member charities to channel funding to their local and national partners, they have autonomy when it comes to investing in their strategic needs. This enables them to become stronger, more sustainable entities.

- Simplifying processes, for example where a national organisation that is working with two different DEC member charities only has to undergo a due diligence process once, reduces the administrative burden and facilitates assisting affected communities more efficiently.
- The importance of tailoring assistance to existing systems through coordination with local and national authorities. Consulting with affected communities to design programmes, and to inform them about the availability of different forms of assistance, leads to a better overall response.
- By diversifying means of communications, such as sharing information through WhatsApp groups, having a temporary presence in existing public services structures and working through mobile teams for better outreach, we were able to reach people where access was challenging - giving them a say in the way assistance is shaped.

“I’ve been attending the classes since the beginning. I get distracted from today’s problems. This is moral and psychological support, and these workshops calm us down.”

Ivanna* from Mykolaiv, Ukraine.

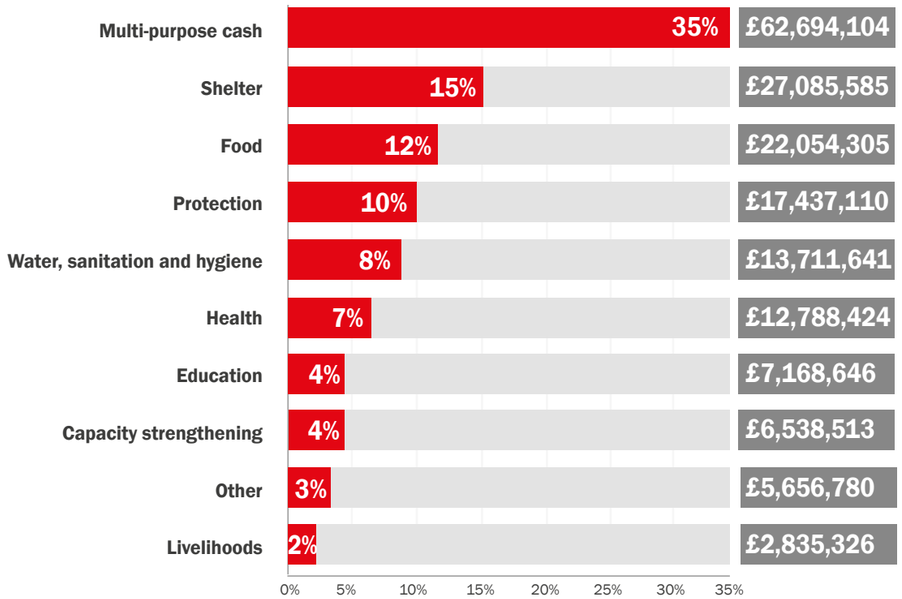


Ivanna* (right), with social worker Yana who provides psychological support sessions in the village’s new community centre funded by the DEC.

© Katya Moskalyuk/Fairpicture/DEC

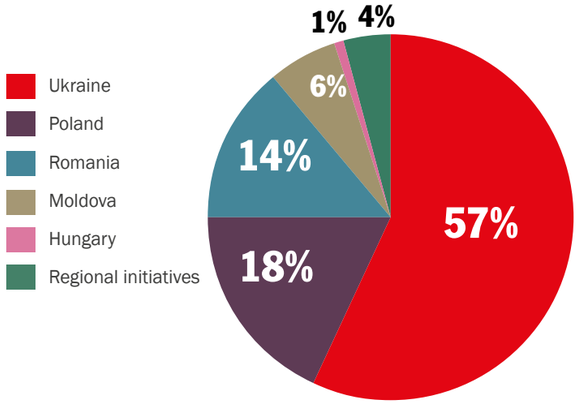
THREE-YEAR EXPENDITURE BY SECTOR

(March 2022 – February 2025)



THREE-YEAR EXPENDITURE BY COUNTRY

(March 2022 – February 2025)



£265.5 million

Total expenditure

(March 2022 – February 2025)

* While efforts have been made to avoid counting people twice, some people may have been helped more than once by different member charities.

LOOKING FORWARD

While DEC funded programmes will conclude at the end of August 2025, some DEC member charities and their partners will continue to conduct activities based on the current needs of vulnerable communities, adapting interventions as needs develop and providing as much holistic support for affected communities as possible.

This work, however, is now taking place in the context of limited funding for humanitarian assistance more broadly, both in Ukraine and neighbouring countries. Therefore, DEC member charities and their local partners will continue to strategically support the most vulnerable people affected by the crisis, while also working with local organisations to support them in being able to continue helping those in need.

As resources and funding declines, international non-governmental organisations (INGOs), including DEC member charities, are having to scale back their presence and service delivery in the region. Local and national partners are paramount to continuing to respond to the crisis.

A responsible exit strategy

To help build resilience and prepare for the future, the DEC is working to accelerate the transfer exchange of knowledge and capacity from INGOs and key local and national organisations.

DEC member charities and their local partners also continue to prepare themselves should the situation in Ukraine worsen further, resulting in additional mass displacement both inside Ukraine and regionally. Beyond the DEC response, many member charities will remain, continuing their operations using other funding sources.

REPORTING BACK TO OUR SUPPORTERS

Throughout the appeal we reported back on how donations were being spent and the impact of the response.

In June 2024, we hosted an event for our Rapid Response Network where we shared a look-back over three appeals, including the Ukraine Humanitarian Appeal.

To mark three years from when the conflict started, we shared a video in February 2025 to thank supporters for their extraordinary generosity and to show them how their donations have helped.

TURKEY-SYRIA EARTHQUAKE APPEAL

Over the last two years, 14 DEC member charities and their local partners have provided vital support to an estimated 4.6 million people across Turkey (now known as Türkiye) and Syria.

On 9 February 2023, the DEC launched the Turkey-Syria Earthquake Appeal. It became one of the largest ever DEC appeals, raising £163.8 million - including £5 million matched by the UK Government. Donations to the Turkey-Syria Earthquake Appeal closed on 3 June 2024 with appeal funds to be spent up until 31 July 2025.

IMPACT OF THE RESPONSE

The DEC programme response was set to end in January 2025, however due to the changing context in Syria, it has been extended by six months.

In the first six months, urgent needs were prioritised such as food, shelter, medical care, clean water, and cash assistance to people who had lost their homes and belongings. In the second phase, from August 2023, DEC member charities have provided tools, vocational training, and business grants to help people rebuild their livelihoods. For some vulnerable groups, such as women and older people, the training has enabled them to access paid employment f or the first time.

Specialist mental health support, such as counselling and psychosocial support, has also been provided to help people process their trauma and support them on their journey to healing. In Turkey, 9,701 people were supported with mental health and psychosocial support.

Case worker Ramia visits Murshid* at his home as part of a programme that helps meet the medical, livelihood and mental health needs of older people in earthquake-affected areas in Syria.



© Ali Haj Suleiman/Fairpicture/DEC



© Özge Sebzeci/DEC/Fairpicture

Syrian women at a DEC funded mother and baby friendly space participate in a feedback session in Hatay, Turkey.

£163.8 MILLION RAISED

including £5 million matched by the UK Government as part of its UK Aid Match scheme

KEY ACHIEVEMENTS IN PHASE 1

(February 2023 - July 2023)

921,000
people provided with access to safe drinking water

285,000
people given cash payments or vouchers to buy food, medicine, clothing and other household items

269,000
people provided with emergency food parcels or vouchers to buy food

150,000
people provided with kits including blankets, kitchen items and clothing

KEY ACHIEVEMENTS IN PHASE 2

(August 2023 - January 2025)

917,000
people had improved access to safe drinking water

589,000
people benefitted from cash payments or vouchers to meet their basic needs or support small businesses

351,000
people benefitted from support provided to healthcare facilities

58,000
people benefitted from protection or mental health and psychosocial support including safe spaces

EXTENDING DEC FUNDED SUPPORT

In Syria, the humanitarian situation was already highly complex prior to the earthquakes. Many people living in the earthquake-affected areas of the north-west had previously fled their homes to escape fighting and were living in temporary accommodation.

The political change in December 2024 has meant many of those affected by the earthquakes have been looking to return to their communities, and to check on their homes and businesses. This has had a significant impact on the areas where DEC member charities and their local partners are supporting people and has required some member charities to reassess needs and adapt their activities, towards the end of the programme.

The DEC agreed to extend the implementation of the programme by six months to give member charities sufficient time to secure the approvals needed in certain areas of Syria in order to resume activities that were paused during the period of political change.

The extension is also helping to reduce pressure, and avoid work overload, during this transitional period. And it ensures that all the funds are utilised effectively to address existing and emerging needs in the earthquake-affected areas.

LEARNING FROM THE RESPONSE

In late 2024, the DEC funded a follow-up perception survey with communities affected by the earthquake to ask them what they thought about the response and whether it met their needs. This study was conducted prior to the recent political changes in Syria.

Some of the key learnings were:

- Most people surveyed said our phase two support was effective and timely. They had high levels of satisfaction but also significant levels of unmet needs, which remain a pressing issue across all regions. Cash assistance is a top priority in all locations, while food and water access were found to be critical in Syria.
- Perceptions on coordination among service providers have improved since 2023, particularly in Syria, where collaborative efforts have minimised service gaps and demonstrated a strong alignment with community needs. However, challenges persist and some duplication occurred in sectors like food kits and health services, often due to overlapping efforts by government agencies, municipalities, and INGOs. This has occasionally resulted in logistical challenges and confusion for communities, including navigating multiple registration processes.
- DEC member charities have developed tailored exit strategies to foster resilience in Turkey and Syria. In Syria, priorities include sustaining healthcare access, transitioning services to community committees, and mapping resources to support disaster response. In Turkey, efforts are focused on household rehabilitation, communal services upgrades, and transferring responsibilities to local organisations.

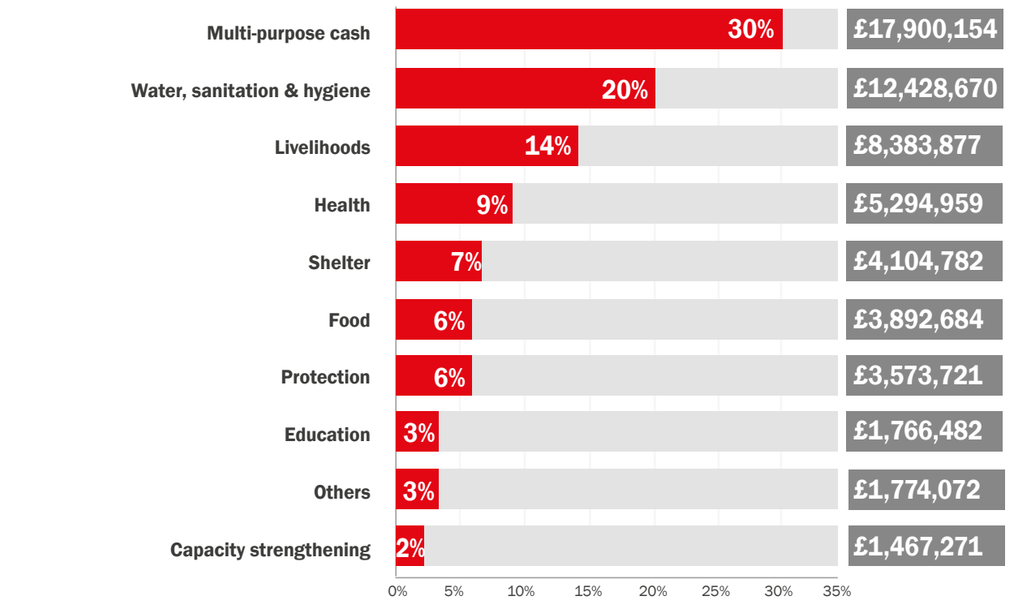


Seray* (second from right) runs a women's cooperative where local farmers can contribute to food production in Hatay, Turkey. DEC funds helped to provide training, cash grants and support to replace equipment damaged by the earthquake.

© Özge Sebzeci/DEC/Fairpicture

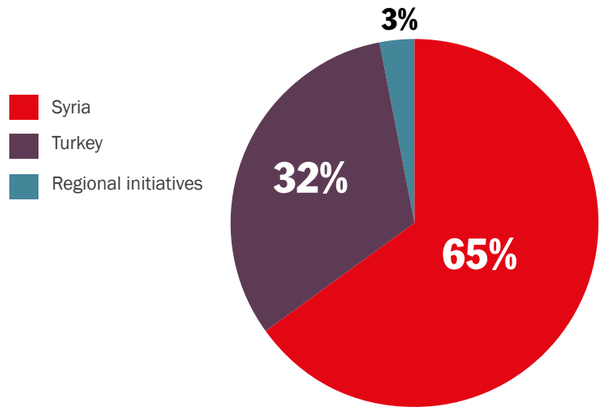
TWELVE MONTH EXPENDITURE BY SECTOR

(February 2023 - January 2025)



TWELVE MONTH EXPENDITURE BY COUNTRY

(February 2023 - January 2025)



£90.6 million

Total expenditure

(February 2023 - January 2025)

* While efforts have been made to avoid counting people twice, some people may have been helped more than once by different member charities.

LOOKING FORWARD

As DEC funded responses come to a close, we ensure our programmes end responsibly. In June 2024, members of the DEC Programmes and Accountability team travelled to Gaziantep in Turkey to meet with DEC member charities and local partners delivering the response.

Part of this trip was to host workshops focused on exit and transition strategies so that the end of the DEC funded response is managed responsibly. The workshops centred around supporting DEC member charities and partners to develop ways of working together and to leverage the flexibility of DEC funding to ensure that the impact of their programmes are as sustainable as possible - wherever feasible.

REPORTING BACK TO OUR SUPPORTERS

Throughout the appeal we reported back on how donations were being spent and the impact on the communities affected by the earthquakes.

In August 2023, six months on from the first earthquakes, DEC Chief Executive Saleh Saeed travelled to Turkey to visit projects being supported by the Turkey-Syria Earthquake Appeal, which featured in an ITV report. One year on from the disaster, in February 2024, we ran a reporting back campaign that included reporting on the impact of the DEC response in mainstream media channels including the BBC's The One Show, ITV's Good Morning Britain, features in the i paper and The Express. We also commissioned an award-winning short film, The Locker, inspired by a real life maternity nurse working in a DEC funded camp hospital in Syria, which was seen by millions of people across TV, cinema and social media.

This year, marking two years on from the disaster, we reported back to our supporters with updated information on our website and a series of social media posts showing the impact of DEC funded livelihood support programmes in Turkey and Syria through short films and case studies. We also sent an email update to those who donated to the appeal to thank them and let them know how donations have helped over the last two years.

PAKISTAN FLOODS APPEAL

This year DEC member charities continued to help flood-affected communities in Pakistan rebuild their livelihoods and resilience, before DEC funded programmes came to an end.

In the summer of 2022, Pakistan experienced some of the worst floods in its history. Many people lost their lives, more than 7.9 million people had to leave their homes, and hundreds of thousands of buildings were destroyed.

On 1 September 2022, the DEC launched the Pakistan Floods Appeal which raised £50.1 million, including £5 million matched by the UK Government. Donations to the Pakistan Floods Appeal closed on 23 April 2024 and appeal funds were spent up until August 31 2024.

“We were amazed to see one organisation giving us so much support.”

Sakhi Baksh, farmer from Sindh, Pakistan

Sakhi Baksh tends to a kitchen garden where he grows vegetables from seeds provided by a DEC member charity using funds from the appeal.



© Khaula Jamil/DEC

IMPACT OF THE RESPONSE

From September 2022 to August 2024, 11 DEC member charities and their local partners provided vital support to an estimated three million people.* In the first six months, urgent needs were prioritised such as food, shelter, winter survival items, and cash support for families who had lost their homes and belongings.

During the second phase, from March 2023 until the end of August 2024, flood-affected communities also received support from our member charities in accessing essential facilities such as clean water and healthcare. The focus of this phase, which took place over eighteen months, was to help communities recover and rebuild their livelihoods, as well as provide tools, training, and grants to help mitigate the impact of future floods - with an emphasis on longer-term recovery and resilience.

KEY ACHIEVEMENTS PHASE 1

(01 September 2022 - 28 February 2023)

158,000
people accessed basic healthcare including maternity services and immunisations

123,000
people benefitted from improved access to clean drinking water

66,400
people provided with temporary shelter such as tents, tarpaulins and shelter tool kits

50,400
people received food assistance such as wheat, rice, sugar and cooking oil

KEY ACHIEVEMENTS PHASE 2

(01 March 2023 - 31 August 2024)

899,000
people accessed primary healthcare through health appointments, eyecare and consultations

300,000
people benefitted from improved access to clean drinking water

163,000
people benefitted from cash assistance to meet their basic needs and to restore livelihoods and businesses

88,000
people provided with support to restore their livelihoods through agricultural items, seeds, poultry and training



© Khaula Jamil/DEC

Dr Iqbal checks the weight of a baby as part of the primary healthcare services provided to flood affected communities by a DEC member charity using funds from the appeal.

£50 MILLION RAISED

including £5 million matched by the UK Government as part of its UK Aid Match scheme

WORKING WITH THE LOCAL COMMUNITY

DEC member charities and their local partners delivered a locally-led response to not only build trust and identity needs but to ensure long-term sustainability. During both phases we conducted a community perception study that found DEC funded response interventions were timely and supported vulnerable groups — all of whom participated in the decision-making process.

DEC funded programmes focused on enhancing the resilience of communities through Disaster Risk Reduction work and funding climate change adaptation, which helps make disasters less likely to happen or less damaging when they do happen. Farmers received agricultural training in climate-friendly methods of growing crops, helping to reduce the impact of drought and future flooding. With the training and support, communities are able to organise themselves and build long-term infrastructure — long after the DEC funded programmes end.

LEARNING FROM THE RESPONSE

At the end of our appeals, the DEC carries out a post-appeal review to consolidate learning and ensure that any lessons are carried forward to our future work. This was conducted near the end of the Pakistan response and incorporated learnings from throughout the response duration.

Some of our key learnings include:

- Involving vulnerable and marginalised groups is vital to ensuring a sustainable and robust recovery.
- There are opportunities to strengthen partnership practices to better enable and sustain local leadership.
- Contextual challenges, such as inflation and security, hindered some of the effectiveness of our member charities' response.
- Exit strategies must be communicated clearly and early on to communities, so they can plan for what happens when the DEC response ends.
- There is an urgent need to strengthen community resilience against further emergencies.

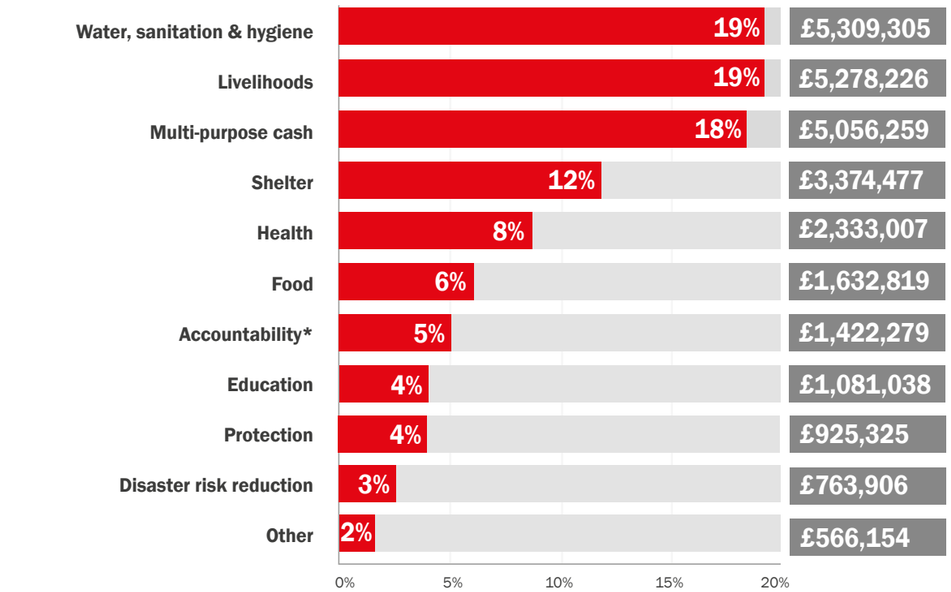


Sultana tends to her crops in a kitchen garden in her village in Sindh, Pakistan, after receiving wheat and vegetable seeds to help her sustain her family after the floods.

© Khaula Jamil/DEC

OVERALL EXPENDITURE BY SECTOR

(September 22 - August 24)



*Accountability to communities affected by disaster ensures they are kept informed, involved in decision-making and part of the feedback and learning process.

LOOKING FORWARD

Two years after the floods, Pakistan's rural communities continue to rebuild.

Support provided by DEC member charities has strengthened the capacity of service providers to deliver quality health and education services to rural communities who were particularly affected. A number of improvements have been made, such as increasing reliable access to drinking water and introducing climate-smart agricultural practices. These efforts not only promote long-term environmental sustainability but also empower vulnerable communities with new skills and better access to services.

Recognising that Pakistan is vulnerable to future climate-related crises, DEC member charities and their partners worked closely with local communities to build their resilience through establishing Community Disaster Committees, training thousands of volunteers, and supporting emergency preparedness plans.

REPORTING BACK TO OUR SUPPORTERS

Throughout the appeal we reported back on how donations were being spent and the impact of our support on the communities affected. As the appeal came to a close, we updated our website with the latest programme information, created a video to thank supporters and shared case studies about people whose livelihoods are now more resilient to future disasters, thanks to the programmes funded by the DEC appeal. During this reporting back campaign, which forms part of the DEC's strategic commitments, we shared content across our social media channels and saw thousands of visits to the Pakistan appeal page on the DEC website. We also directed our supporters to DEC member charities who will continue to work with flood-affected communities in Pakistan longer term.

£35.9 million

Total expenditure

(September 22 - August 24)

* While efforts have been made to avoid counting people twice, some people may have been helped more than once by different member charities.



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Ghulam Nabi teaches at a primary school in Sindh, Pakistan, that received support from a DEC member charity after it was damaged by the floods.

OUR FIVE-YEAR STRATEGY

In 2024 we embarked on a new five-year strategy. Our core mission remains the same: to raise funds to save, protect, and rebuild the lives of people impacted by major disasters overseas. As we face global changes and more complex challenges in the years ahead, our strategy ensures we are delivering on our mission in the most effective and impactful way possible. Working with our member charities and the Rapid Response Network, our activities are focused on four strategic pillars:

1

Be ready to launch the right appeals at the right time using our agreed criteria and working closely with partners.

2

Build trust among our audience and partners through a 'whole appeal' approach to our marketing and communications.

3

Drive change in the humanitarian sector and increase impact by harnessing our collective impact and supporting a shift of power.

4

Be a sustainable and thriving organisation that invests in our team's development, our systems and processes, and evolves our current approach to financing and risk so that we are better able to withstand future unpredictability.

Yana*, 71, takes part in a psychological support session in her village's new community centre in eastern Ukraine, which receved a cash grant from the local partner of a DEC member charity.



© Katya Moskalyuk/Fairpicture/DEC

WHY OUR WORK IS IMPORTANT

Over 300 million people are in need of humanitarian assistance in 2025. The emergencies we respond to are also becoming more complex - from both a climate and geopolitical perspective - and this is happening in the context of financial challenges for the humanitarian sector and beyond. With technology evolving rapidly, and media consumption and audience needs changing, our work is now more relevant and important than ever.

The DEC membership contains a wide breadth of expertise, bringing together 15 of the UK's leading humanitarian charities. Our 'helicopter view' of the response enables us to spot duplication, plug gaps in programming, support cost-effective procurement, and ensure a high standard of transparency and accountability across the membership.

When we launch an appeal, we get funding to where it is needed, fast, with flexibility to adapt the response as the situation changes.

During the previous five-year strategy period, the DEC raised £763 million across five appeals. By convening our members at times of crisis to mobilise, we are stronger together.



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Case worker Ramia from the local partner of a DEC member charity visits older people living in camps in Syria after the earthquake to help meet their needs.

UK GOVERNMENT AID MATCH AND GIFT AID

The UK Government, through its Aid Match scheme, matched the first £10 million donated by the UK public for the Middle East Humanitarian Appeal, which provided further incentive for the UK public to donate.

During the year, the DEC received Gift Aid reclaims from the UK Government on donations made by UK taxpayers totalling £8.6 million. (2024: £7.4 million).

HOW MUCH WE RAISED THIS YEAR FOR APPEALS

The total income for each appeal includes both donations made directly to the DEC and donations made to our 15 member charities, from the point of appeal launch to 31 March 2025. The DEC income includes appeal donations, Gift Aid and legacies. Some appeals' income spreads over more than one financial year.

HOW WE SPEND AND ALLOCATE APPEAL FUNDS

When disaster strikes, our priority is delivering aid and support to those that need it - quickly and efficiently. How funds are allocated to each of our member charities is based on a calculation of the indicator of capacity (IoC). This is an assessment of each member's ability to fundraise as well as deliver aid where it is needed. It helps ensure money is spent on providing urgent humanitarian aid in the most effective way, as well as support to help communities rebuild their lives after a disaster.

TOTAL FUNDS RAISED FOR DEC APPEALS

Middle East Humanitarian Appeal

£44.8 million

Total raised

DEC income: £37.9m
Member charities: £6.9m

Launch date: 17/10/2024

Turkey-Syria Earthquake Appeal

£163.8 million

Total raised

DEC income: £115.5m
Member charities: £48.3m

Launch date: 09/02/2023

Pakistan Floods Appeal

£50.0 million

Total raised

DEC income: £38.2m
Member charities: £11.8m

Launch date: 01/09/2022

Ukraine Humanitarian Appeal

£446.3 million

Total raised

DEC income: £314.4m
Member charities: £131.9m

Launch date: 03/03/2022

PILLAR 1

Be ready to launch the right appeals at the right time

When disaster strikes, we mobilise. This means being ready to launch appeals as soon as our appeal criteria is met following a disaster — maximising opportunities to raise money for communities in crisis.

This year we further strengthened this strategic objective by:

- Maximising appeal income
- Growing our partnerships
- Optimising digital and social channels
- Prioritising data and targeted technology



Anneliese Dodds, Minister for Development at the FCDO at the time, speaks with DEC CEO Saleh Saeed at the DEC office, London.

© FCDO



© Shona Hamilton/DEC

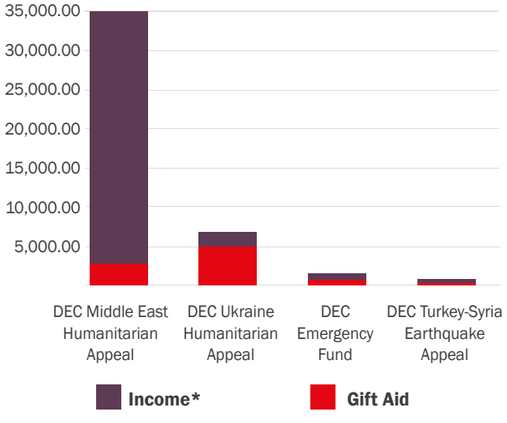


© Bex Roberts/DEC



Centre image: Comedian Rosie Jones is part of a lineup of performers at the Peace for Palestine comedy event to help raise funds for the DEC Middle East Humanitarian Appeal at Fitzrovia Chapel, London.

DEC APPEAL INCOME 2024/25



* Includes DEC income only, not funds raised directly by member charities for each appeal

MAXIMISING APPEAL INCOME

During the period covered by this report, from 1 April 2024 to 31 March 2025, the DEC launched the Middle East Humanitarian Appeal. Thanks to the generous support of the UK public and our partnerships, the appeal raised £45.0 million in this reporting period.

Our Rapid Response Network (RNN), which is made up of key media and corporate partners, helped us launch the appeal and get the message out to the public, making it easy for the UK public to donate quickly and seamlessly. The Middle East Humanitarian Appeal was also supported by a number of public figures who helped to raise awareness and funds. Read more about the Middle East Humanitarian Appeal on page 8.

We also continued to monitor the ongoing crisis in Sudan, and monitored the humanitarian situation in the Democratic Republic of Congo (DRC), assessing them against our appeal criteria, which remained unmet.

Next year, in 2025/26, one of our key strategic priorities to maximise appeal income will be a review of Gift Aid processes to increase or optimise the number of Gift Aid donations.

PRIORITISING DATA AND TARGETED TECHNOLOGY

During this financial year we successfully worked with our Rapid Response Network (RRN) partners to open donation channels faster when an appeal launches, through technology development.

In 2025/26, we will improve our models of attributing where donations come from so that we can optimise those channels for greater success. Alongside this we will continue to improve our website with a focus on accessibility, user experience and search engine optimisation. We will also explore the responsible use of AI in our marketing and fundraising methodologies.

OPTIMISING DIGITAL AND SOCIAL CHANNELS

This year we secured over 50 public figures to share our Middle East Humanitarian Appeal on social media using their own channels, encouraging their followers to donate.

For the first time, the appeal was hosted on Spotify and across Acast podcasts, as well as voice-assisted "flash briefings" on digital voice assistants.

Next year, to help our appeals reach as wide an online audience as possible and provide people with easy ways to donate quickly we will develop our digital and social media platform strategy.

WHY WE MONITOR EMERGENCIES

The DEC monitors major overseas disasters that do not currently meet our appeal criteria but may do so in the future, through early warning data such as food insecurity forecasts and displacement trends. We also conduct monitoring surveys that show how many of our member charities are currently providing humanitarian assistance and the level of that support. This close monitoring helps us to be ready to mobilise when the time is right to launch an appeal.

The DEC has been closely monitoring the humanitarian impact of the conflict in Sudan since April 2023 and is deeply concerned for all those affected. At the time of writing, millions of people have been displaced and more than half the population faces acute hunger.

While several of our member charities are responding by providing survival kits, food, health services and nutrition, our appeal criteria were not met in this reporting period. The DEC is supporting member charities to coordinate their work to raise awareness of the disaster and contribute a humanitarian perspective to media coverage about Sudan. Through the monitoring page on our website, the DEC is directing those seeking to donate to this crisis to our member charities' appeals pages.

The DEC is also monitoring the situation in the Democratic Republic of Congo (DRC). Towards the end of January 2025, the DRC saw a dramatic increase in violence in the city of Goma and surrounding areas. Hundreds of thousands of people were forced to flee their homes and many were killed in the fighting.

Since the violence escalated, our member charities working in the DRC have faced huge challenges in accessing affected areas but are working hard to reach communities in desperate need of lifesaving aid. Currently this crisis does not meet our appeal criteria but we are continuing to monitor the situation closely.



Melda* (seated) and her daughter Saadet* share their experience with DEC Director of Communications Hannah Richards (right). Melda lost her husband in the earthquake as well as their family home.

© Özge Sebzeci/Fairpicture/DEC



© Sandy Young



© Matthew Horwood



© Press Eye

Top image: DEC member charities in Scotland launch the Middle East Humanitarian Appeal in George Square, Glasgow. Centre image: DEC member charities in Wales launch the appeal at the Senedd in Cardiff. Bottom image: DEC member charities in Scotland launch the appeal in George Square, Glasgow.



© DEC

Volunteers at the UEFA Women's Wales v. Ireland Euro Qualification match in Cardiff, 2024 raising funds for the Middle East Humanitarian Appeal.

GROWING OUR PARTNERSHIPS

Our valued Rapid Response Network (RRN) partners significantly increase the reach of our appeals and campaigns, and help raise funds by providing easy and innovative donation channels for the public.

This year we welcomed a new media partner, The Herald, and a new corporate partner, Admiral Group, to the RRN. We also continued to develop our partnerships and networks across the UK, including in Scotland, Wales and Northern Ireland.

Next year we will develop our relationships with key partners to expand our reach and income more quickly during appeals, including working with high profile figures and social media influencers.

Scotland

In Scotland, there was strong cross-party political backing for the Middle East Humanitarian Appeal with the Scottish Government donating £200,000 from its Humanitarian Emergency Fund. The Herald gave the appeal extensive coverage in its newspaper and online. The appeal has raised more than £3.9 million in Scotland to date.

Wales

In Wales, the DEC launched the Middle East Humanitarian Appeal at the Senedd in Cardiff, alongside member charities based in Wales and the Deputy First Minister of Wales. Appeal messages were broadcast across the main media channels and the Football Association of Wales dedicated the Women's Euro qualifier in November as a DEC fundraiser. The appeal has raised £2.6 million in Wales so far, including a £200,000 donation from the Welsh Government.

Northern Ireland

In Northern Ireland, the appeal launch was marked with a photocall with Northern Ireland member charities and Members of the Legislative Assembly (MLAs) at the Parliament Buildings in Stormont. Kate Nicholl MLA made a statement about the appeal on the floor of the Northern Ireland Assembly and DEC Chief Executive, Saleh Saaed, appeared on Talkback, a BBC Radio Ulster show. The appeal has raised £1.2 million in Northern Ireland to date.

PILLAR 2

Build trust among our audience and partners

Engaging with those who support an appeal on how their donations have been used helps to build trust in the effectiveness of humanitarian aid and deepens support for future emergency appeals. The DEC has delivered reporting back campaigns for our recent appeals and will continue to improve how we engage with our audiences during this strategic period.

Our priorities for building trust with our supporters include:

- Mobilising a 'whole appeal' approach to engage audiences
- Reimagining our supporter experience
- Investing in our existing and future audiences
- Driving timely, impactful and authentic content



© Andy Hall/DEC

His Majesty The King meets with aid workers from DEC member charities at Buckingham Palace to hear about the successes and challenges they are facing as they respond to some of the world's most urgent humanitarian crises.



© Bex Roberts/DEC



© DEC



© Andy Aitchison/DEC

Top image: Volunteers fundraise for the DEC at London Underground stations.
Centre image: Actor Adjoa Andoh helps to raise awareness of the appeal. Bottom image: Myleene Klass, Save the Children ambassador and supporter of the DEC, with Amelia Nichols, who helped raise funds for the DEC Middle East Humanitarian Appeal through a school fundraiser.

DISASTERS THAT SHAPED THE SECTOR - 20 YEARS OF LEARNING

In December 2024, the DEC delivered a webinar on how the humanitarian sector has grown and evolved between the launch of two of the DEC's biggest ever appeals - the 2004 Boxing Day Tsunami Appeal and the 2022 Ukraine Humanitarian Appeal. This event offered us the opportunity to share the crucial role that the DEC plays in convening and coordinating when disaster strikes, as well as the added value that we are able to bring to the sector through our programme reporting and evaluation.



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Kalmunai, Sri Lanka, was one of the towns worst hit by the tsumani in 2005 with more than 800 people being lost and many more losing their houses.

MOBILISING A 'WHOLE APPEAL' APPROACH TO ENGAGE AUDIENCES

A 'whole appeal' approach means we tell the story of each appeal from the moment we launch to the end of our humanitarian response when all the funds have been spent. This approach allows us to be transparent about the impact of donations and build public confidence in the humanitarian sector.

This year, our marketing and communications activities provided regular reporting and updates on our appeals including through periodic reports, case studies, short films, media coverage, social media updates and direct correspondence with supporters, key donors and partners.

Next year we will develop and formalise these activities further with our member charities at each stage of the appeal lifecycle, and also capture knowledge from recent appeals, building on the success of previous reporting back campaigns, and learning from the challenges.

REIMAGINING OUR SUPPORTER EXPERIENCE

By improving the experience we give to supporters as they engage with DEC appeals, we hope to continue to build public trust and confidence in supporting future emergency responses.

In 2025/26 we will review our supporter services operations to ensure we are providing quality engagement and care during both busy and quieter periods. We will also develop a legacy programme providing donors with all the information they need to confidently leave a gift in their will to the DEC with information on the future impact of their support.

INVESTING IN OUR EXISTING AND FUTURE AUDIENCES

Understanding our audiences is one of the ways we can provide better engagement not just with those currently supporting DEC appeals but those who may do so in the future.

In this strategic period we will invest in better understanding public attitudes and trends and in the coming year we will conduct an audience insight review to inform and target our engagement.

DRIVING TIMELY, IMPACTFUL AND AUTHENTIC CONTENT

When gathering and sharing the stories of those impacted by disaster we aim to do so ethically and sensitively, amplifying the voices of those directly impacted and championing the work of local communities.

This year when launching the Middle East Humanitarian Appeal we worked with an external consultant to develop ethical guidelines to address specific challenges relating to the appeal, including the use of imagery and language that conveyed the resilience of affected communities.

In 2025/26 we will develop a methodology for the co-creation of reporting materials as part of our commitment to shift the power towards local partners and communities. We will share the methodology with our member charities and also embed better processes for engaging local content creators that offer their creative input into our communications outputs.

CELEBRATING OUR RAPID RESPONSE NETWORK

In June 2024 we hosted an event in London to thank our Rapid Response Network (RRN) partners for their incredible support and to look back over recent appeals.

Guest speakers, Victoria Panchenko from HelpAge Ukraine, a local partner of Age International, and Fouad Sayed Isa, from Violet Organisation, a local partner of ActionAid, both shared personal stories and thanked partners for their support through the Ukraine Humanitarian Appeal and the Turkey-Syria Earthquake Appeal.

Rose Caldwell, CEO of Plan International UK, shared what the charity has been able to achieve with DEC funds over the past two years, thanks to the flexibility of the funding and speed at which funding is received.

Catherine Douglas, former Chief People Officer at The Co-operative Bank, spoke as a new RRN partner. She shared that being part of the RRN gives them a clear way to respond to the world's worst emergencies and maximises their impact through a coordinated response.

PILLAR 3

Drive change in the humanitarian sector and increase impact

The DEC has a unique role in how we can drive real change within the humanitarian sector and increase collective impact through our member charities and their local and national partners.

During this strategic period we are focusing specifically on:

- Harnessing our collective impact
- Influencing the sector
- Exploring and strengthening our climate change and protracted crisis response
- Supporting a shift of power



Ubeyde participates in a drawing activity with her daughter Melike" after a session about motherhood at a mother and baby space in a container camp in Hatay, Turkey.

© Ozge Sebzeci/Fairpicture/DEC

INFLUENCING THE SECTOR

The humanitarian sector is constantly evolving and looking for ways to improve through better quality and more accountable responses to crises. As a funder, the DEC has multiple responsibilities in this area, including modelling and facilitating better ways of working within the sector.

This year we continue to strengthen sector-wide learning by sharing the DEC's insights, innovations, and best practices from appeals and responses. Through regular learning events with members and sector leaders, we facilitated meaningful knowledge exchange in order to inform and influence the sector. We deepened the impact of DEC funding by partnering with external organisations to enhance response quality and streamline partnership processes. Working with our members, we delivered impactful research, complete with actionable findings, to inform decision-making across the humanitarian sector.

In 2024 one of the findings that emerged from the strategy review was that flexible approaches to funding by the DEC are widely seen as positive by our member charities. Our Flexible Funding study reviews the extent to which the DEC's approach to funding is flexible, explores what the concepts of flexible and adaptive funding mean to the DEC and its member charities, and understands some of the effects and changes that this brings about.

In 2025/26 we will build on our commitment to research and learning to further enhance the DEC's contribution to improving humanitarian practice. We will deepen partnerships to expand the reach and relevance of our insights, create more opportunities to share learning from DEC funded responses, and ensure our research informs programme delivery. Through targeted knowledge exchange and strategic communication, we aim to support better decision-making and foster continuous improvement across the humanitarian sector.

HARNESSING OUR COLLECTIVE IMPACT

During the Ukraine Humanitarian and Turkey-Syria Earthquake appeals, the DEC established collective initiative funding streams to support and incentivise innovative, joint programming among our member charities to increase the impact of DEC funds. This year we undertook 14 collective initiatives which included shifting the power to local partners, safeguarding children and adolescents and providing flexible funding for women's rights organisations.

In the year ahead, we will continue to invest in innovation and collaborative projects by establishing dedicated funds in the Middle East Humanitarian and Myanmar Earthquake appeals. This work will strengthen humanitarian programme delivery to improve the quality of aid for crisis-affected communities.

There are a range of learning opportunities that take place throughout the duration of every DEC appeal, which we document on our website. Our research and learning agenda identifies key subject areas to investigate, which cover the most pressing challenges and opportunities facing the humanitarian sector. Additionally, a minimum of six cross-appeal learning events take place every year bringing DEC member charities together to reflect, review and evaluate. We also conduct cross-cutting studies such as a research learning piece looking at climate adaptation in DEC member activities. All of these opportunities bring the humanitarian community together to exchange ideas and foster improvement.

This year our accountability framework was reinforced through the membership review which takes place every three years and checks each member against the DEC's membership criteria and commitments, complemented by recognised external standards. The review strengthens governance, reinforces peer accountability, and helps protect the DEC's reputation as a collective of the UK's 15 leading humanitarian charities.

EXPLORING AND STRENGTHENING OUR CLIMATE CHANGE AND PROTRACTED CRISIS RESPONSE

The DEC monitors a number of disasters that have a devastating impact on local communities but do not meet our criteria for launching an appeal. We have a strategic commitment to explore effective ways to drive impact, awareness and funds to these humanitarian emergencies.

In 2025/26 we will continue to develop our response to climate change and protracted crises by strengthening programming and exploring different opportunities for funding.



© Khaula Jamil/DEC

Farmers are shown how to use a soil moisture metre by Dr Iqbal Hussain (right), as part of a climate-smart agriculture project in Sindh, Pakistan.



© Elisa Oddone/Area/DEC

Jannette, the head nurse at a mobile care unit run by the local partner of a DEC member charity, works from her van outside a school converted into a shelter in central Lebanon. Despite being displaced herself, she continues to help provide healthcare services to those in need.

SUPPORTING A SHIFT OF POWER

Across the humanitarian sector significant efforts are being made to showcase the fact that local and national actors are often the first responders to an emergency, and that they have a leadership role. 'Localisation' refers to the process of shifting power, decision-making and resources to local and national organisations engaged in humanitarian and development efforts.

Although DEC member charities are responsible for implementing measures that aid and enhance locally-led humanitarian action, the DEC recognises our crucial role as a funder. Given the size of our membership and our approach to providing multi-year flexible funding, we are in a strong position to create a step-change in shifting the power. Our programmes will support this through amplifying locally led responses, decolonisation, safeguarding, environmental protection, climate adaptation and promoting equitable partnerships.

To support this effort, the DEC funded a study that was completed in 2024 to review members' approaches to partnerships with local organisations and advance practices that are more equitable. Over the course of this year, the DEC has been working to adopt recommendations from the study. A key step has been the establishment of a DEC member local partner forum in the Gaza response. This group provides an opportunity for the partners of DEC members to share feedback, identify good practice, and strengthen collaboration, helping us to achieve the goal of a more locally grounded response.

In 2025/26 the DEC will continue to support member charities to accelerate locally led humanitarian responses in DEC funded programmes. This will include promoting partnerships with local organisations and identifying new ways to strengthen local capacity in appeals. We will also collaborate with member charities to keep safeguarding a top priority through working together on prevention, reporting, response systems and strengthening safeguarding processes in emergency responses.

IMPROVING HUMANITARIAN STANDARDS

To be a DEC member, each organisation needs to be verified against the Core Humanitarian Standard (CHS). The standard is a globally recognised framework for humanitarian work and sets out nine commitments to ensure that humanitarian action is of good quality, accountable, and puts the people affected by crisis at the centre of any response. It also seeks to ensure neutrality and impartiality, which in turn keeps aid workers safe.

To ensure that DEC member charities are sector leaders in delivering high quality, accountable humanitarian programming to communities affected by crises, DEC member charities regularly have their performance assessed against the CHS by an independent auditor. The quality standards audit allows the DEC to monitor member performance and identify areas for growth and improvement. Additionally, the DEC Board receives annual updates on member charities' performance against these standards.

Following extensive consultations, in 2024 an updated CHS was released. Over the course of the past year, the DEC team has been working closely with the CHS Alliance and other key stakeholders to support the rollout of this revised standard.

PILLAR 4

Be a sustainable and thriving organisation

We will continue to invest in our capabilities, people and processes to ensure we are a sustainable and thriving organisation able to deliver effectively on our strategy. During this strategic period we are focusing specifically on:

- Supporting our people
- Embedding our Environmental, Social and Governance (ESG) commitments
- Evolving our financial and risk strategy
- Investing in our systems and processes

SUPPORTING OUR PEOPLE

Our goal is to be a sector-leading employer of choice, protecting our strong organisational culture, in our investing in the development of our teams and supporting them to thrive.

This year we invested in our recruitment and onboarding functions to support the increase in staffing levels which were needed to enable us to deliver on our appeals and programmes. Led by our Human Resources Manager, and supported by external agencies, we developed processes to ensure that we recruit and retain high quality staff.

To ensure that staff are paid fairly, we reviewed our pay structures and introduced a new, transparent pay structure which references sector averages. We have also invested in wellbeing support for staff, which includes access to counsellors, online resources, and healthcare and gym benefits.

During this strategic period we will be reviewing and updating our policies, improving how we measure employee engagement and introducing a learning and development plan to improve staff development. We will also embed the current hybrid working patterns of the charity that are valued by our staff.

The DEC Secretariat team at an event in Notting Hill, London, attended by His Majesty The King who thanked DEC staff and supporters for their efforts in response to recent disasters.



© Andy Aitchison / DEC

ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) COMMITMENTS

As part of our organisational commitment to ESG we will embed improved practices across the secretariat and the membership. To achieve this goal, over the five-year strategic period, we will build on the environmental and HR policy work already undertaken by engaging with member charities to create an overarching ESG roadmap and a governance framework before scoping and implementing our commitments.

Our ESG commitments include standards for energy usage and travel, for example, but also standards to be applied to external suppliers and to our member charities. We will also develop our Equality, Diversity and Inclusion (EDI) policies and staff training, and will review our governance against the Charity Governance Code.

EVOLVING OUR FINANCIAL AND RISK STRATEGY

Our aim is to evolve our current approach to organisational financing and risk, creating a more sustainable organisation better able to withstand future unpredictability and meet regulatory and compliance requirements. This will include evolving our organisational core costs model, revising our Reserves Policy, investing in financial budgeting, monitoring, and reporting, and establishing a new risk and compliance framework.

During this financial year we began targeted fundraising specifically for the DEC's core costs, raising £0.3 million. We started scoping for a new Reserves Policy which will reflect the risks and opportunities going forward and we also invested in our accounting system, moving fully to the cloud.

We plan to improve the accounting processes around our core cost fundraising, ensuring that our systems are effective and efficient. We will create a roadmap for developing a new accounting system, which will enable the accounting team to focus on bringing value to the charity rather than transactional processing. We will revise our Reserves Policy, delivering a risk based approach and ensuring that reserve levels are dynamically managed. Supported by our new Reserves Policy and accounting system updates, we will refresh our long-term financial forecasting.

INVESTING IN OUR SYSTEMS AND PROCESSES

During 2025/26 we will continue to review and improve our systems, infrastructure, and processes to ensure they are secure, robust, efficient, and used effectively by the secretariat. Over the five-year strategic period we will improve our key business processes and systems to make them more effective and efficient; we will create and embed a process for the secretariat to capture critical knowledge that is central to the day-to-day operations of the DEC; and we will develop an IT strategy to ensure a secure and robust infrastructure fit for the future.

During this financial year we began a Gift Aid process review to make it more efficient and maximise the amount of Gift Aid received. We have also upgraded our accounting system, and started a knowledge management system project within the Programmes and Accountability team.

During 2025/26 we intend to fully map out our business systems across the DEC to ensure they integrate where appropriate, review how we use Microsoft 365 and refresh the DEC Finance Manual.

FUNDING THE CORE WORK OF THE DEC

The DEC is unique. No other organisation does what we do, bringing together 15 leading UK aid charities, institutional stakeholders, broadcasters and the UK public to respond when disaster strikes.

We are a trusted convenor of the UK's leading aid charities, supporting collaboration, impact and shifts in power dynamics in the aid response. We also recognise a responsibility to strengthen our collective voice of all 15 DEC member charities, sharing our expertise and learnings to make sure we continue to improve our highly effective sector-leading humanitarian response.

Our 'helicopter view' means we are perfectly placed to drive this forward and strengthen our collective voice; whilst also undertaking innovative projects that strengthen and preserve the UK public's willingness to donate to humanitarian disasters overseas.

When there is no appeal, the DEC Secretariat continues to monitor crises, evaluate past responses and prepare for the next appeal. We remain ready at all times – at full strength, with our team, partners and practices fully tested.

We operate a highly efficient model, keeping costs to a minimum. Our annual costs cover our core team and maintenance of infrastructure, which is needed year-round to ensure we are always ready to launch appeals. These costs are part-funded by member charity contributions, with the remainder coming from a proportion of Gift Aid raised in appeals and legacy income.

Over this strategic period we are seeking to move towards a model whereby more of the operational work of the DEC Secretariat is funded privately, minimising the need to charge these costs to DEC appeals.

THANK YOU

We would like to thank every individual and organisation who supported our work this year. Special thanks also goes to:

BBC	Barclays	Transport for London
ITV	The Co-operative Bank	TNT Sports
Channel 4	Admiral Group	News Now
Channel 5	Business in the Community	The Herald
Sky	British Airways	Assured Guaranty Ltd
The i	Royal Mail	The Barratt Foundation
Radiocentre	Post Office	ShareGift
Isle of Man Government	Charities Aid Foundation (CAF)	Fiera Capital
PayPal	BigGive	Kays Foundation
Natwest Group	Morrisons	Marie-Louise von Motesiczky Charitable Trust
UK Finance	The Co-operative Group	CHK Foundation

His Majesty The King learns more about the DEC Middle East Humanitarian Appeal and and other recent crises at an event in Notting Hill, London.



© Andy Aitchison/DEC

STRUCTURE, GOVERNANCE AND MANAGEMENT

The DEC has been operating since 1963, and was registered as an independent charity on 4 June 1997. It is incorporated as a company limited by guarantee: we have no share capital, and the guarantee is limited to £1 for each of our 15 member charities. Our governing document is the Memorandum and Articles of Association of the company.

The DEC Secretariat has a core staff of 42 people (as at 31 March 2025) who run DEC appeals and oversee the use of DEC funds. The DEC plays a large role in fundraising and communications, but also in oversight and accountability, relating to how money raised is spent, and in promoting standards of good practice among our member charities.

Financial review

The financial summary for the year 2024/25 reflects a year when the DEC launched the Middle East Humanitarian appeal, but continued to receive donations and released funds to our member charities against existing appeals. The DEC is one year into a new strategic period and is in a robust financial position to invest in the strategy and deliver against its overall strategic aims.

Total income received directly by the DEC including Gift Aid and bank interest for the year amounted to £50.8 million (2024: £32.9 million). Of this, the DEC Middle East Humanitarian Appeal (launched October 2024) raised £34.9m, the DEC Turkey- Syria Earthquake Appeal (launched February 2023) raised £0.7 million and the DEC Ukraine Humanitarian Appeal (launched March 2022) raised £6.8 million. All values include Gift Aid. In addition, the DEC received donations and legacies of £1.9 million (2024: £2.3 million).

Total expenditure for the year amounted to £61.8 million (2024: £53.7 million), including £54.7 million (2024: £46.3 million) of appeal funds committed to DEC member charities for use towards humanitarian programmes and for collective initiative projects, £5.4 million (2024: £5.0 million) in costs of raising funds, and £1.7 million (2024: £1.8 million) of other costs.

The DEC's core costs are covered by contributions from our member charities, funds from grants, and a share of appeal Gift Aid, with appeal-specific costs charged to the related appeal. Cost recovery against our appeals is limited to no more than 50 per cent of the Gift Aid received on each appeal. We also ensure that total DEC costs, both direct fundraising and indirect overhead recovery, totals no more than 20 per cent of DEC income raised. Historically we have achieved maintaining DEC costs at around 9 per cent of DEC appeal income, and for the DEC Ukraine Humanitarian Appeal, at the time of publication, the DEC costs make up 5.4 per cent of total DEC appeal income.

During the year, the DEC received a grant of £0.3 million from the Humanitarian Memorial Committee to fund a memorial to humanitarian workers who gave their lives whilst serving the most vulnerable. This memorial will be built in Gunnesbury Park, and is planned to be unveiled in Autumn 2025.

In April 2025, part of the 2025/26 financial year, the DEC launched the DEC Myanmar Earthquake Appeal, and to date has raised over £26 million.

Reserves review

Reserves at the year end constituted both restricted funds being transferred across to member charities, and unrestricted funds being designated against the strategy and fundraising initiatives. Unrestricted funds of £17.8 million (2024: £18.0 million) have been broken down further into the following three categories:

1. *General reserve – £4.9 million (2024: £5.0 million)*

The trustees have set a target of free reserves (Reserves Policy), which are general funds that are freely available to spend on any of the charity's purposes and exclude restricted and designated funds and fixed assets held for the charity's own use. The target range of free reserves (net of designated and general funds) has been set at twelve months'(+/- three months) core overhead costs, which is currently budgeted at £4.6 million for 2025/26. This target considers working capital requirements and the need to fund operations in between appeals, and funds to take advantage of any unforeseen opportunities.

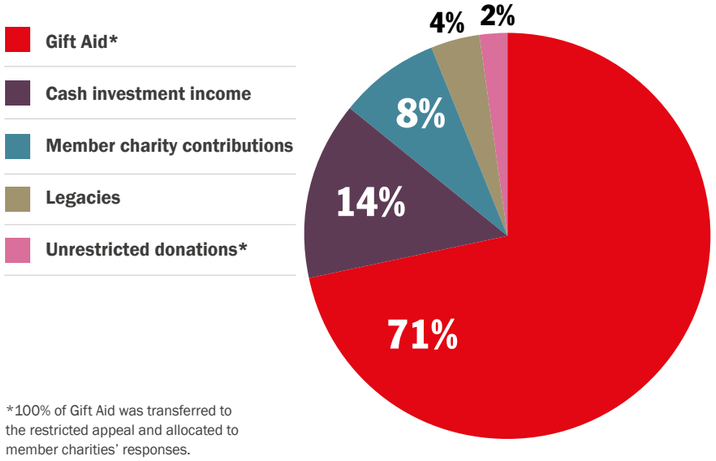
The Board considers that holding a twelve month reserve is appropriate to allow the charity to manage a period without appeal activity, based on a review of the frequency of appeals in the past. In 2023/24 the Board agreed that the DEC should fundraise directly towards its running costs (core fundraising) reducing reliance charges on appeal income and so the level of operational reserve may reduce.

The Board will keep the reserve policy under regular review.

2. Strategic investment fund – £9.8 million (2024: £10.0 million)

In 2023/24 the Board designated £10 million to fund the implementation of the DEC's new five-year strategy, running from 2024/29. This fund will provide the funding to invest in the DEC so it can deliver against its strategic objectives as shown on page 27. The size of the fund has been calculated based on the underlying projects that will be delivered over five years. Initial assessment of budgetary requirements against each project has been made and spend against this fund will be monitored by the Board on a regular basis.

DEC UNRESTRICTED INCOME 2024/25



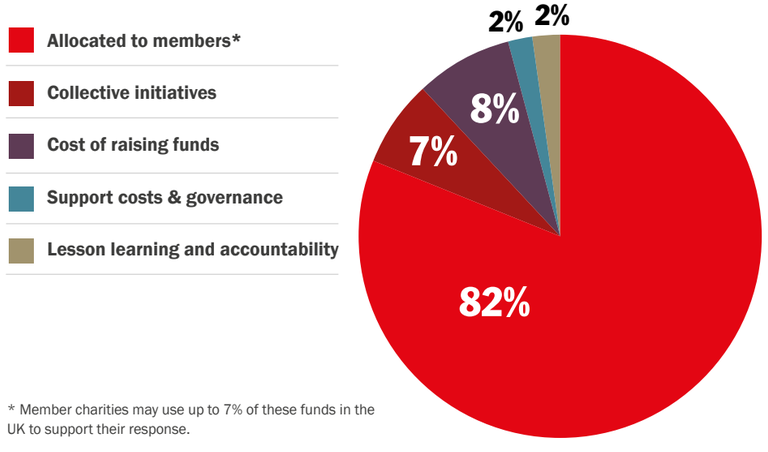
Total income received directly by the DEC

£50.8 million

including Gift Aid and bank interest for the year

*100% of Gift Aid was transferred to the restricted appeal and allocated to member charities' responses.

DEC EXPENDITURE 2024/25



Total expenditure by the DEC

£61.8 million

* Member charities may use up to 7% of these funds in the UK to support their response.

3. *Fundraising mitigation fund – £3.0 million (2024: £3.0 million)*

These funds have been set aside to mitigate the risk that over the five years the new core fundraising activity fails to deliver. Total income included in our five-year financial forecast against this activity is £4.1 million. In 2024/25, we raised £287,000 against a target of £150,000.

Through the strategic period 2024-29, the trustees expect unrestricted reserves to fall back towards the reserves policy level. Any reserves the Board deem to be in excess of need will be transferred to live appeals or the DEC Emergency Fund which is activated when there is no live appeal allowing the public, trusts and foundations to support future disasters.

Governance review

The Board has adopted the Charity Governance Code, and engages independent consultants to carry out a tri-annual review of performance against the code. The Charity Governance Code was updated in 2020 to strengthen the existing diversity and integrity principles to reflect evolving best practice.

The last DEC review was carried out by Compass Partnership in 2023, who commented that: “We heard much praise for the generally high standard of governance supported by many examples of topics where the Board had added high value”.

Recommendations arising from the review were discussed by the board, with an action plan agreed to help the Board become more strategically agile. Recommendations from the review included specific improvements to trustee induction process and role descriptions, and arranging Board meeting agendas to spend more time on strategic topics. Progress is reported to the Board periodically.

Fundraising governance

The DEC undertakes active fundraising only in the context of DEC appeals, typically closing at least six months ahead of the end of appeal programming to allow time for all donations to be included in planned programming.

Following the decision to launch an appeal for a crisis, we engage energetically with the public and our supporters to draw attention to the humanitarian need and raise money, using a wide range of fundraising approaches, to maximise donations to the appeal.

This includes broadcast, print and online advertising, direct marketing activities, engaging with local community and faith groups, and working with partners, businesses, trusts and foundations and philanthropists. Our fundraising activity is carried out by our core staff team, and the DEC does not employ professional telephone or street fundraisers or commercial participants.

The DEC complies with all relevant statutory regulations, including the Charities Act 2011, the Data Protection Act 2018 and the Privacy and Electronic Communications Regulations 2003. We always seek to act in ways that are legal, open, honest, and respectful – striving for best practice in fundraising by complying with a range of codes of practice, including being registered with the Fundraising Regulator, and adhering to its Code of Fundraising Practice and Fundraising Promise. We have a Donations Acceptance Policy, which was reviewed in 2023 by the Board of Trustees, that assesses ethical and reputational concerns, particularly for contributions from the private sector. We are careful to monitor our fundraising activities and provide supporters with help and information via our website, as well as via email, phone and post.

The DEC is committed to fundraising in an honest and responsible way. We take care to ensure we act appropriately with people who may be in vulnerable circumstances. The DEC’s Vulnerable Persons Policy outlines how we seek to protect supporters who may be in vulnerable circumstances, detailing how we can identify potential vulnerability and what action we will take.

We have a Complaints Policy available on our website and we record and respond to complaints received. In the 2024/25 financial year, the DEC received 2,953 email queries from the public, including 79 complaints, which were reported to the Executive Team and trustees. Feedback shows a 91.5 per cent satisfaction rate with our response and follow-up.

Board of Trustees

The Board of Trustees are directors of the company and, as shown on page 70, comprise six independent trustees (including the Chair of Trustees, Vice Chair and Honorary Treasurer) alongside the Chief Executives of each of the DEC’s member charities. In March 2025 we welcomed Michael Jermey as Chair of Trustees and thanked outgoing Chair Sue Inglish for her valued service over the last seven years.

Trustees have no financial beneficial interest in the charity but do have voting rights. Trustees receive no remuneration or any other emoluments from the DEC. Biographies of trustees are shown on the DEC’s website.

The Board meets three times each year as well as on an ad hoc basis to discuss urgent matters relating to DEC appeals. The Board has established committees – Membership and Accountability (MAC); Audit, Finance and Risk (AFR); Remuneration (RemCom); and Donations Acceptance (DAC) – that operate under agreed terms of reference and report back to the full Board.

These committees are chaired by independent trustees and also include member trustees, as shown on page 71.

Independent trustees, including the Chair and Honorary Treasurer, hold office for a term of four years. They may then be reappointed for a second term, with provision to extend this second term by up to 12 months, and then retire from office. Member trustees hold office for a term that is related to their roles as chief executive of a DEC member charity.

The appointment of new independent trustees is overseen by the Board with support from the MAC, following an analysis of skills, targeted advertising, and an interview process - with diversity and inclusion being taken into account throughout the process. The Chair is nominated by the independent trustees and appointed by majority agreement of the member trustees.

Trustee induction and conduct

Trustees sign a Declaration of Interests, Conflicts, Related Party Transactions and continuing compliance with the Fit and Proper Test form that is reviewed annually. New trustees are given a detailed induction by the Chair of Trustees, the DEC’s Chief Executive and senior staff. A trustee handbook is also provided to new trustees, including relevant policies, procedures, governance information and role descriptions. This is revisited after one year to support each trustee’s ongoing learning and development with the DEC.

Remuneration

The Remuneration Committee is responsible for reviewing DEC Secretariat remuneration policy and practice on an annual basis for recommendation to the full Board.

The Committee will review the DEC’s reward package which includes salary, pension contribution, annual leave allowances, and opportunities for team and individual learning and development.

The DEC’s annual pay review considers pay awards of similar organisations, member charities and the INGO sector, in addition to inflation (includes COL and CPIH). A full pay benchmarking exercise is carried out every four years, to ensure we remain competitive, inclusive and remunerate fairly.

MEETING ATTENDANCE

	Attendance	No of trustees attending
Board of Trustees	100%	14 (out of 21 trustees)
	50-75%	7 (out of 21 trustees)
Membership and Accountability Committee	100%	6 (out of 10 trustees)
	66%	4 (out of 10 trustees)
Audit, Finance and Risk Committee	100%	5 (out of 7 trustees)
	66%	2 (out of 7 trustees)
Remuneration Committee	100%	5 (out of 5 trustees)
Donations Acceptance Committee	100%	7 (out of 7 trustees)

Social worker Lidiia delivers hygiene items to Maria,* aged 95, as part of a DEC funded home-based care programme for older people in eastern Ukraine.



© Katya Moskalyuk/Fairpicture/DEC

Risk management

The DEC has a robust framework for identifying, reporting and managing risks and is accountable for the effective use of the charitable funds raised in its name.

The DEC is not operational in aid delivery, and therefore delegates the management of risks associated with delivering humanitarian programmes to its member charities, while maintaining oversight through an assurance system that includes independent reviews and evaluations, regular member reporting and external verification against the Core Humanitarian Standard. The DEC has adopted an approach that assesses the charity's risk appetite in specific areas and maintains a risk register. This is regularly reviewed in relation to those risks associated with our responsibilities for fundraising, stewardship and oversight, including what controls and safeguards operate to manage or mitigate against key financial risks. The DEC holds reserves to mitigate against key risks as detailed below.

KEY RISKS

Risk	Risk mitigation
The risk that a DEC appeal is unsuccessful, or is seen as such, raising a low level of funds. This risk is perhaps greatest in relation to humanitarian crises that arise from conflict or are slow in their onset.	The DEC monitors the onset of crises as they develop, assesses evidence of public interest and empathy and obtains feedback from broadcasters and other third parties before making an appeal in order to maximise the chance of success.
The risk that programmes funded by the DEC and managed by member charities fail to deliver the planned benefits to disaster-affected communities, whether due to poor quality or financial losses, including risks of fraud, diversion of funds or safeguarding breaches.	The DEC ensures its member charities have effective processes to manage complex risks, including in relation to any partner organisations with which they are working. The DEC also has an established framework of accountability and due diligence to ensure member charities have in place effective systems, processes and controls. Part of this framework is a serious incident reporting protocol to ensure all relevant incidents are promptly reported. Due to the nature of the work that the DEC funds, there is always the risk of a serious incident occurring. The Board has appointed a lead trustee for safeguarding matters and has held meetings for DEC member trustee leads to discuss and share safeguarding best practice. The DEC works closely with members in situations where external factors limit delivery. Member agencies are very experienced in delivering humanitarian assistance in hostile environments, however there will be situations (war, political barriers) that will be beyond the DEC or its members to mitigate.
The risk that IT failures or a security breach results in unauthorised access to stored data and a loss of confidence in the DEC or damage to the charity's reputation.	In managing this risk, the DEC works closely with fundraising partners and suppliers. The DEC has information security policies in place, carries out regular staff training, has ongoing monitoring in this area and regularly updates security measures supported by external suppliers.
The risk that strongly negative media or publicity, whether direct or indirect, causes damage to the DEC's position with the public, donors or other stakeholders.	The DEC works with members to ensure the highest levels of transparency and to deliver accountability to donors, building on its work on accountability to affected populations. The DEC invests in raising public trust by reporting back on how appeal funds are spent. We require our members to adopt and adhere to the DEC accountability framework across all areas of activity.
The risk of losing ground to a new digital competitor or to changes in news media and public viewing habits towards the DEC's traditional broadcast appeal.	The DEC continues to invest in development and innovation in fundraising, marketing and communications across digital media. The DEC partners and works with major digital platforms, including social media and search engines, to engage with digital influencers and to work with public broadcasters to increase their digital offering.
The risk that domestic or international news will adversely affect the public's willingness and ability to donate to overseas crises at the point of appeal launch.	The DEC monitors domestic and international trends to ensure that it can adapt and respond rapidly to change.
The risk that the DEC suffers business interruption resulting in a failure to deliver against its appeal responsibility, due to either a failure of infrastructure or a staffing disruption.	The DEC monitors and improves all critical systems, ensuring contingencies are in place. All key staff have cover plans in place, with deputies for the chief executive and all directors appointed. Regular wellbeing reviews monitor the mental health of staff, particularly during heightened activity of an appeal.


© Özge Sebzeci/Fairpicture/DEC

Şaziye (l) and Aliye (r) with their three-day-old lambs in the barn provided by a DEC member charity's local partner in Hatay, Turkey, as part of the recovery efforts following the earthquakes.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

In making this judgement, the trustees considered current financial performance, free reserve levels, future cash flow forecasts (one year from account signing date) and the 2025/26 budget.

Investment policy

Under its memorandum and articles of association, the charity has the power to make investments. The DEC needs to be in a position to enable its member charities to act very quickly in emergencies and therefore has a policy to balance keeping a proportion of funds in instant access and short-term deposits that can be accessed readily with considerations of high security and investment return. During the 2024/25 financial year, the Board agreed to move a portion of funds into sustainbale bonds. At 31 March 2025, the amount invested in bonds totaled £8 million (2024: £nil).

Stakeholder engagement

The trustees, who are directors for the purposes of the Companies Act, confirm that in accordance with Section 172 (1) of the Companies Act they act in a way they consider most likely to achieve the purposes of the company. In making this assessment, the trustees consider the relevant actions of the Board, and engagement with all stakeholders is described throughout the annual review. Taking the areas required for disclosure in turn:

- *The likely consequences of any decision in the long term*

Organisational decisions are made by the trustees with reference to the charity's five-year strategic plan, which is summarised on page 27 of this report.

This strategic plan was developed with key stakeholders of the DEC, including member charities, broadcasters, and DEC staff.

Risk management processes are set out on page 44 of this report, and the charity's reserve policy is also detailed on page 41.

The Board includes representatives of each of the 15 DEC member charities, who ensure that decisions made are in the best interests of the DEC in the long term.

- *Engagement with recipients*

The DEC Board has made external verification/certification against the Core Humanitarian Standard (CHS) on Quality and Accountability a membership requirement. All DEC member charities have been independently verified or independently certified. As part of this process, member charities are required to ensure that communities and people affected by crises receive assistance appropriate and relevant to their needs.

In order to achieve this, member charities are required to engage appropriately with recipients. Member charities communicate, consult and provide for the participation of interested and affected stakeholders, ensuring that their concerns, desires, expectations, needs, rights and opportunities are considered in the establishment, implementation and review of the programmes assisting them.

- *The interests of the company's employees*

The DEC had a staff of 42 employees as of 31 March 2025 (2024: 36 employees).

The oversight of remuneration is undertaken by the Remuneration Committee, a sub- committee of the Board of Trustees. The charity has employed an HR Manager to provide in-house HR support for the team. Additional staff benefits include discounts for health, wellbeing, personal and financial essentials. We advocate being a

flexible and inclusive employer and (currently) expect staff to be in the office two days per month.

The DEC carries out regular staff surveys to monitor, amongst other factors, staff wellbeing and assess the effectiveness of hybrid working.

The charity is engaged in an Equality, Diversity and Inclusion (EDI) programme, which has included externally facilitated workshops with staff, and the development of a work plan to further cement EDI principles within the DEC, as part of the overall HR strategic plan. This work is being overseen by the Board and supported by the internal HR manager post.

- *The need to foster the company's business relationships with suppliers, customers and others*

The DEC is keen to maintain a positive relationship with its suppliers, ensuring all non-disputed invoices are paid within agreed payment terms. The relationship with our suppliers is key for the DEC, as during appeals we often require our suppliers to turn around services very quickly in order for us to achieve appeal deadlines. DEC staff invest time to meet suppliers outside of appeals to build relationships and seek better ways of working. Any supplier complaints are notified to the director of finance and resources.

The DEC's relationship with its supporters is outlined on page 42 of this report.

- *The impact of the company's operations on the community and environment*

The DEC has offices by Regents Canal, London, between Angel and Old Street. We are looking at ways we can engage positively with the local community. With regards to our impact on the environment, we are looking at ways in which we can move to be carbon zero in the coming years. We expect to make a limited number of visits to countries where DEC member charities are responding as part of an appeal over the coming year. We generally cooperate with international colleagues and partners via virtual meetings as opposed to international travel, but acknowledge the value of field visits in relation to both checking on the work being funded by the DEC and the reporting back of progress to donors. We have engaged local content gathering visits (journalists, photographers) in order to both gain access to remote areas, and to minimise cost and impact of travel. All our furniture, fittings, equipment, and carpet tiles in our office have been transferred from our previous office, thereby reducing waste and cost. We have recycling bins in our office, auto-sensors on lights and centrally controlled air-cooling systems.

As the DEC is deemed a large company under the Companies Act criteria, it therefore falls under the reporting requirements of the Streamlined Energy and Carbon Reporting (SECR) legislation. However, as the DEC did not consume more than 40,000 kWh of energy during the financial year, it qualifies as a low energy user and is exempt from reporting under these regulations.

DEC member charities are asked at each reporting milestone what measures they are taking to reduce the environmental impact of their work and strengthen affected communities' resilience to climate change. Over the course of the new strategic period, the DEC will include the Climate and Environment Charter as a membership requirement. This will involve member charities being periodically assessed against the charter's commitments.

- *The desirability of the company maintaining a reputation for high standards of business conduct*

The DEC has a policy structure to ensure the management of regulatory and legal risk and is committed to complying with all applicable laws and regulations relating to fraud, bribery, and corruption.

- *The need to act fairly between members of the company*

The trustees understand the Charity Commission requirements and understand the need to avoid and manage potential conflicts of interest.

Statement of trustees' responsibilities

The trustees (who are also the directors of the DEC for the purposes of company law) are responsible for preparing the trustees' report, including the strategic report and the financial statements in accordance with applicable law and UK Accounting Standards (UK 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 its incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities Statements of Recommended Practice (SORP)
3. Make judgements and estimates that are reasonable and prudent
4. State whether applicable UK Accounting Standards and SORP have been followed, subject to any material departures disclosed and explained in the financial statements
5. 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 ensuring that adequate accounting records are kept 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.

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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The strategic report includes a review of financial performance and of the charity's reserves position. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue. The accounts have therefore been prepared on the basis that the charity is a going concern.

Insofar as each of the trustees of the charitable company at the date of the approval of this report is aware:

- There is no relevant audit information (information needed by the company's auditor in connection with preparing the audit report) of which the company's auditor is unaware
- Each trustee has taken all steps that they should have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Meeting and reporting on public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit.'

The structure of the trustees' annual report includes reporting on our strategic aims, the DEC's activities and achievements during the year and our plans going forward.

We have highlighted how our work furthers our charitable purpose and the significant benefits it brings to:

1. People in developing countries in urgent need of emergency relief, regardless of race, creed or nationality, through the funding provided by DEC appeals to 15 of the UK's leading humanitarian charities;
2. The promotion of the efficiency and effectiveness of life-saving assistance and the alleviation of poverty;
3. People in developing countries affected by an emergency situation being involved in the relief effort and being treated with dignity.

This trustees' report, including the strategic report, was approved by the Board of Trustees on 7 July 2025 and signed on its behalf by

Michael Jermey
Chair of Trustees

Melanie Hind
Honorary Treasurer

Volunteers with the local partner of a DEC member charity in Gaza sort and distribute blankets and winter clothes to displaced families.



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INDEPENDENT AUDITOR'S REPORT

To the members of the Disasters Emergency Committee

Opinion

We have audited the financial statements of the Disasters Emergency Committee for the year ended 31 March 2025 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 Financial Reporting Standard 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 March 2025 and of the 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; and
- 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 the charitable company's ability to continue as a going concern for a period of at least 12 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 trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinion 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' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' 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:

- the parent company has not kept adequate accounting records; or
- the parent company 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 34, the trustees (who are also the directors of the charitable company for the purposes of 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were:

- Charities Act 2011
- Companies Act 2006

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be necessary to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were:

- Charity Commission regulations
- General Data Protection Regulation (GDPR)
- Anti-fraud, bribery and corruption legislation
- Environmental protection legislation
- Health and safety legislation
- Employment legislation

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Audit and Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.

Naziar Hashemi
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
London, UK

Statement of financial activities for the year ended 31 March 2025

(incorporating an income and expenditure account)

	Note	Unrestricted funds £'000	Restricted funds £'000	**2025 Total £'000**	2024 Total £'000
Income from:					
Donations and legacies	2a	1,756	161	**1,917**	2,305
Charitable activities					
DEC Middle East Humanitarian Appeal	2b	2,707	32,254	**34,961**	-
DEC Turkey-Syria Earthquake Appeal	2b	310	425	**735**	12,460
DEC Pakistan Floods Appeal	2b	103	8	**111**	1,429
DEC Ukraine Humanitarian Appeal	2b	4,874	1,947	**6,821**	7,988
DEC Afghanistan Crisis Appeal	2b	-	-	**-**	279
DEC Emergency Fund	2b	678	734	**1,412**	120
Humanitarian Emergency Fund (Scotland)		-	34	**34**	23
Humanitarian Emergency Fund (Wales)		-	22	**22**	22
Cash investments		1,701	2,809	**4,510**	8,280
Other income	2c	2	276	**278**	-
Total income		**12,131**	**38,670**	**50,801**	**32,906**
Expenditure on:					
Raising funds	3	2,470	2,942	**5,412**	5,033
Charitable activities					
Middle East Humanitarian response programmes	4	209	27,900	**28,109**	-
Turkey-Syria Earthquake response programmes	4	10	8,529	**8,539**	26,348
Pakistan Floods response programmes	4	1	432	**433**	7,552
Ukraine Humanitarian response programmes	4	50	17,800	**17,850**	11,536
Afghanistan response programmes	4	-	-	**-**	1,883
Previous DEC programmes	4	-	19	**19**	-
Humanitarian Emergency Fund (Scotland)		-	34	**34**	33
Humanitarian Emergency Fund (Wales)		-	22	**22**	22
DEC Humanitarian Memorial Grant		-	96	**96**	-
Lesson learning and accountability	3	923	358	**1,281**	1,281
Total expenditure		**3,663**	**58,132**	**61,795**	**53,688**
Net gains/(losses) on investments		(27)	-	**(27)**	**-**
Net (expenditure)/income for the year		**8,441**	**(19,462)**	**(11,021)**	**(20,782)**
Transfers between funds	14	(8,691)	8,691	**-**	**-**
Net movement in funds		**(250)**	**(10,771)**	**(11,021)**	**(20,782)**
Reconciliation of funds					
Total funds brought forward	14	18,000	21,094	**39,094**	59,876
Total funds carried forward	14	**17,750**	**10,323**	**28,073**	**39,094**

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.
Comparable information for the year ended 31 March 2024 is shown in note 17 to the financial statements.
Movements in funds are disclosed in note 15 to the financial statements.

Balance sheet at 31 March 2025

	Note	**£'000**	**2025 £'000**	£'000	2024 £'000
Fixed assets					
Tangible fixed assets	8		**265**		236
Investments	9		**8,069**		-
			8,334		236
Current assets					
Debtors	10	**5,464**		21,932	
Cash at bank and in hand	11	**54,969**		107,436	
		60,433		129,368	
Liabilities					
Creditors: amounts due within one year	12	**(40,694)**		(90,510)	
Net current assets			**19,739**		38,858
Total assets less current liabilities			**28,073**		39,094
Net assets	14		**28,073**		39,094
Funds					
Unrestricted funds					
General reserves	15	**4,920**		5,000	
Designated reserves	15	**12,830**		13,000	
Total unrestricted funds			**17,750**		18,000
Restricted funds	15		**10,323**		21,094
Total funds			**28,073**		39,094

The cash at bank and in hand balance mostly represents funds raised during appeals, the disbursement of these funds which takes place over the period of the programmes in question. More details are disclosed in note 11 to the financial statements, and the associated member charity creditors in note 12.

Approved by the trustees on 7 July 2025 and signed on their behalf by

Michael Jermey
Chair of Trustees

Melanie Hind
Honorary Treasurer

Disasters Emergency Committee
Company Number 03356526

Statement of cash flows for the year ended 31 March 2025

	Note	2025 £'000	2024 £'000
Cash flows from operating activities			
Net cash provided (used in)/by operating activities	16	**(48,757)**	(124,640)
Cash flows from investing activities			
Interest from current asset investments		**4,510**	8,280
Purchase of tangible fixed assets	8	**(128)**	(101)
Purchase of investments	9	**(7,705)**	-
Proceeds from sale of investments	9	**500**	-
Net cash movement in investments	9	**(887)**	-
Net cash provided by investing activities		**(3,710)**	8,179
Change in cash and cash equivalents in the year		**(52,467)**	(116,461)
Cash and cash equivalents at the beginning of the year		**107,436**	223,897
Cash and cash equivalents at the end of the year		**54,969**	107,436

	At 1 April 2024 £'000	Cash flows £'000	Other non-cash changes £'000	At 31 March 2025 £'000
Analysis of cash and cash equivalents and of net debt				
Cash at bank and in hand	107,436	(52,467)	-	**54,969**
Total cash and cash equivalents	107,436	(52,467)	-	**54,969**

A DEC member charity provides psychosocial activities for children in Gaza during the ceasefire in March 2025.



Notes to the financial statements for the year ended 31 March 2025

1. ACCOUNTING POLICIES

a) Basis of accounting

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

b) Public benefit entity

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

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In making this judgement, the trustees considered current financial performance, free reserve levels, future cashflow forecasts (one year from account signing date) and the 2025/26 budget.

d) Estimates

The financial statements include the following estimates:

1. Gift Aid. In the prior year, the financial statement includes Gift Aid accrued income of £0.7 million which includes an estimate for claims not yet processed by the DEC. The basis of this estimate was historic recovery on previous appeals. The current financial statements contain no estimate related to Gift Aid.

2. Legacy recognition. The DEC's policy on recognition of legacy income is detailed in note 1 e).

3. Allocation to members. The DEC's policy on allocating appeal funds to members is detailed in note 1 i).

4. Investment income. From the DEC Middle East Humanitarian Appeal onwards, investment income has been treated as unrestricted income towards the whole of the DEC's work, as detailed on the DEC's website. Prior to the Middle East Humanitarian Appeal, investment income was restricted to follow the restriction of the original donation. Estimates of the split of investment income across appeals were used where exact figures were not available.

Other than the areas of estimation detailed above, the trustees do not consider that there are any other 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, it is probable that the income will be received and that the amount can be measured reliably. Income includes associated Gift Aid tax reclaims.

Donations to DEC appeals are included as restricted income, used to fund the related disaster response programmes. Associated Gift Aid tax reclaims are included as unrestricted income and then transferred to the related restricted fund for each DEC appeal. Contributions from member charities towards DEC's appeal preparedness is included as donations and accounted for when received.

Income from legacies is included when received from the estate or when the charity is notified by the executor that a distribution will be made. From 1 April 2024, DEC policy was updated to allocate legacy income to unrestricted income, unless the will directs otherwise.

Interest on funds held on cash deposit is included when receivable.

f) Donations of services

During the year the DEC has benefitted from broadcasting, promotion and donations processing services received free or at discounted rates from various providers. Where the value of the services is quantifiable the value has been attributed to these services in the accounts.

The majority of services provided are not reasonably quantifiable and measurable and the cost of identifying them and assessing their value to the DEC would outweigh the benefit to users of the accounts. Therefore these donated services have been omitted

In accordance with the Charities SORP (FRS 102), volunteer time is not recognised. The trustees' annual report provides more information about their contribution.

g) Fund accounting

Restricted funds are used for specific purposes as laid down by the donor or related to a specific DEC appeal. 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.

h) 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:

Notes to the financial statements for the year ended 31 March 2025

Costs of raising funds relate to the costs incurred by the charity in encouraging individuals and other third parties to make voluntary contributions to DEC appeals, as well as the cost of any activities with a fundraising purpose.

Expenditure on charitable activities includes the funds allocated to DEC member charities towards the costs of delivering disaster response programmes as set out in note i) below. Expenditure is recognised when allocations are confirmed to members because it is at this time that a firm commitment is made by DEC towards the planned programmes of work by members in response to each appeal.

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

i) Basis of allocation to member charities

Member charities receive a share of the appeal income if they opt into that appeal. A formula known as the Indicator of Capacity (IOC) is used to allocate appeal funds among DEC member charities. DEC informs the member charities of their estimated income from an appeal after one week and commits funds towards disaster relief programmes two weeks after the appeal launch. Further allocations are made as income for specific appeals is received and as the programme is implemented. On board approval, funds may be allocated outside of the IOC formula where required.

j) Allocation of support costs

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

Fundraising expenditure has been shown separately. These costs are incurred in seeking donations and voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity. Included within this category are costs associated with the strategic as opposed to day to day management of the charity's activities.

Support costs which include costs associated with general management, financial management and accounting, information technology, human resources and premises are allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. Support costs and other core costs are recharged to the restricted fund and will fluctuate annually based on appeal activity during the year. The basis of the cost allocation has been explained in the notes to the accounts.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible and intangible assets

Rental charges are charged on a straight line basis over the term of the lease

Leasehold improvements
- five years or term of lease if shorter

Furniture, fittings and office equipment
- five years

Computer equipment
- three years

Website development and software
- three years

m) Investments

Investments are stated at market value at the balance sheet date and the SOFA shows net investment gains and losses arising from revaluation of the investment portfolio and disposals during the year.

n) 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. Cash deposits with maturities above three months are shown as current asset investments.

o) Pension contributions

The charity has a stakeholder pension scheme and makes defined contributions based on salary. Pension contributions are charged to the statement of financial activities as incurred and attributed to unrestricted and restricted funds in line with other secretariat staffing costs.

Notes to the financial statements for the year ended 31 March 2025

2. INCOME

2a) Donations and legacies

	Unrestricted £'000	Restricted £'000	**2025 Total £'000**	2024 Total £'000
Member charity contributions	1,000	-	**1,000**	1,000
Legacies	476	161	**637**	374
Unrestricted donations	279	-	**279**	60
Regular giving	1	-	**1**	6
Donated services	-	-	**-**	70
Gift Aid	-	**-**	**-**	795
Total donations and legacies	**1,756**	**161**	**1,917**	2,305

Donated services recognised during 2024 represents services provided free of charge for the DEC Turkey-Syria Earthquake Appeal and Unrestricted activities. These are services which the DEC was expecting to pay for and suppliers kindly gifted the services free of charge.

Gift Aid income in the prior year relates to income from historical appeals where programmes have ended. This income was retained as unrestricted income to fund the running of the charity. During 2025 Gift Aid income from historical appeals has been included within the DEC Emergency Fund.

2b) Charitable activities

	Unrestricted	Restricted				
	Gift Aid £'000	Appeal donations	FCDO UK AID Match £'000	Total Restricted £'000	**2025 Total £'000**	2024 Total £'000
DEC Middle East Humanitarian Appeal	**2,707**	22,254	10,000	**32,254**	**34,961**	-
DEC Turkey-Syria Earthquake Appeal	**310**	425	-	**425**	**735**	12,460
DEC Pakistan Floods Appeal	**103**	8	-	**8**	**111**	1,429
DEC Ukraine Humanitarian Appeal	**4,874**	1,947	-	**1,947**	**6,821**	7,988
DEC Afghanistan Crisis Appeal	**-**	-	-	**-**	**-**	279
DEC Emergency Fund	**678**	734	-	**734**	**1,412**	120
Total charitable activities	**8,672**	25,368	10,000	**35,368**	**44,040**	22,276

Gift Aid income represents Gift Aid recovered on donations during the year. It is DEC policy to transfer no less than 50% of Gift Aid recovered into the respective appeal funds. Gift Aid for the current year £8,672,000 (100% of total Gift Aid) was transferred into the respective appeals (2024: £3,776,000 57% of total Gift Aid). Details of this transfer can be found in Note 15 to the accounts.

Appeal donations includes donations from the general public, trusts and foundations and corporates.

The DEC is grateful for the support of the UK Government through it's UK Aid Match scheme. During the year, the DEC received matched funds of £10.0m for the DEC Middle East Humanitarian Appeal. (2024: DEC received no matched funds in prior year due to no appeals launched in the financial period).

The DEC Emergency Fund represents donations from public, trusts and foundations, to support future disasters. Further details of fund movements can be found in Note 15 to the accounts.

Notes to the financial statements for the year ended 31 March 2025

2. INCOME (continued)

2c) Other income

	Unrestricted £'000	Restricted £'000	**2025 Total £'000**	2024 Total £'000
Rental income	2	-	**2**	-
Humanitarian Memorial Grant	-	276	**276**	-
Total other income	**2**	**276**	**278**	**-**

During the current financial year a property from a legacy was transferred to the DEC. The property is currently rented and rental income has been received in the year. It is the DEC's intention to sell this property in the short to medium term to maximise return.

During the year the Humanitarian Memorial Appeal granted £276k to the DEC for the construction of a memorial for those humanitarian workers who have lost their lives in the service of others. This memorial will be constructed in Gunnesbury Park, London, and will be opened during Autumn 2025. Prior to the granting of these funds, Saleh Saeed, CEO of the DEC, stood down as a committee member of the Humanitarian Memorial Appeal to avoid any conflict of interest as funds passed to the DEC.

3. EXPENDITURE

3a) Total resources expended (current year)

		Member allocations £'000	Other direct costs £'000	Allocated support costs £'000	**2025 Total £'000**	2024 Total £'000
Cost of generating voluntary income		-	4,679	733	**5,412**	5,033
Disaster response programmes	4a	50,446	-	-	**50,446**	43,653
Collective initiative projects	4c	4,217	17	-	**4,234**	3,235
Humanitarian Emergency Fund (Scotland)		-	34	-	**34**	33
Humanitarian Emergency Fund (Wales)		-	22	-	**22**	22
DEC Humanitarian Memorial Grant		-	96	-	**96**	-
Lesson learning and accountability		-	940	341	**1,281**	1,281
Governance costs		-	192	78	**270**	431
Total resources expended		54,663	**5,980**	**1,152**	**61,795**	**53,688**

3b) Total resources expended (prior year)

	Member allocation £'000	Other direct costs £'000	Allocated support costs £'000	**2024 £'000**
Cost of generating voluntary income	-	4,127	906	**5,033**
Disaster response programmes	43,653	-	-	**43,653**
Collective initiative projects	2,676	559	-	**3,235**
Humanitarian Emergency Fund (Scotland)	-	33	-	**33**
Humanitarian Emergency Fund (Wales)	-	22	-	**22**
Lesson learning and accountability	-	879	402	**1,281**
Governance costs	-	337	94	**431**
Total resources expended	**46,329**	**5,957**	**1,402**	**53,688**

Notes to the financial statements for the year ended 31 March 2025

3. EXPENDITURE (continued)

		2025 £'000	2024 £'000
Support costs are allocated on the following basis:			
Nature of cost	**Allocation basis**		
Staff	Estimate of where staff spend their time	**324**	316
Premises, utilities and other overheads	Actual and estimated usage	**828**	1,086
Total allocated support costs		**1,152**	1,402

Allocated support costs: cost allocation includes an element of judgement and the charity has had to consider the cost and benefit of detailed calculations and record keeping. This allocation includes support costs where they are attributable and are a best estimate of the costs that have been so allocated. The various categories of support costs are described above (see note 1j).

4. DISASTER RESPONSE PROGRAMMES

4a) Disaster response programmes (current year)

Appeal funds allocated and committed to participating member charities are as follows:

	CIA £'000	UHA £'000	PFA £'000	TSE £'000	MEHA £'000	**2025 Total £'000**	2024 Total £'000
Action Against Hunger UK	-	702	26	280	837	**1,845**	1,490
ActionAid UK	-	1,077	-	291	1,349	**2,717**	1,831
Age International	-	702	26	294	837	**1,859**	1,535
British Red Cross	-	810	(24)	1,092	4,522	**6,400**	5,578
CAFOD	-	973	39	362	1,360	**2,734**	2,217
CARE International UK	-	735	29	318	837	**1,919**	1,633
Christian Aid	-	1,452	-	626	1,888	**3,966**	2,542
Concern Worldwide (UK)	-	702	26	-	837	**1,565**	1,433
International Rescue Committee UK	-	1,287	45	459	1,103	**2,894**	2,723
Islamic Relief Worldwide	-	-	30	375	1,291	**1,696**	1,400
Oxfam GB	-	1,760	92	580	3,513	**5,945**	7,539
Plan International UK	19	1,109	-	-	1,601	**2,729**	586
Save the Children UK	-	3,120	85	1,300	4,335	**8,840**	8,462
Tearfund	-	-	58	-	1,933	**1,991**	2,599
World Vision UK	-	1,171	-	518	1,657	**3,346**	2,085
Total	**19**	**15,600**	**432**	**6,495**	**27,900**	**50,446**	**43,653**

Notes to the financial statements for the year ended 31 March 2025

4b) Disaster response programmes (prior year)

Appeal funds allocated and committed to participating member charities are as follows:

	AFG £'000	UHA £'000	PFA £'000	TSE £'000	**2024 Total £'000**
Action Against Hunger UK	35	371	329	755	**1,490**
ActionAid UK	74	569	-	1,188	**1,831**
Age International	80	371	329	755	**1,535**
British Red Cross	327	1,507	990	2,754	**5,578**
CAFOD	112	514	483	1,108	**2,217**
CARE International UK	79	388	379	787	**1,633**
Christian Aid	166	767	-	1,609	**2,542**
Concern Worldwide (UK)	80	371	227	755	**1,433**
International Rescue Committee UK	147	680	576	1,320	**2,723**
Islamic Relief Worldwide	95	-	421	884	**1,400**
Oxfam GB	-	2,058	1,524	3,957	**7,539**
Plan International UK	-	586	-	-	**586**
Save the Children UK	383	2,200	1,524	4,355	**8,462**
Tearfund	171	-	738	1,690	**2,599**
World Vision UK	134	618	-	1,333	**2,085**
Total	**1,883**	**11,000**	**7,520**	**23,250**	**43,653**

Negative balance represents funds granted to member charities in prior year returned in current year.
Note: where no funds have been allocated to a member, this is due to this specific member not taking part in this DEC appeal.

Key
MEHA: Middle East Humanitarian Appeal
TSE: Turkey-Syria Earthquake Appeal
PFA: Pakistan Floods Appeal
UHA: Ukraine Humanitarian Appeal
CIA: Cyclone Idai Appeal
AFG: Afghanistan Crisis Appeal



Staff and volunteers from the local partner of a DEC member charity in Gaza help protect tents from flooding in the winter.

Notes to the financial statements for the year ended 31 March 2025

4c) Collective initiative projects

During the year the DEC committed £4,234,000 (2024: £3,235,000) of appeal funds towards Collective initiative projects. Collective initiatives support and incentivise innovative, joint programming to increase the impact of DEC funds. This allows the DEC and member charities to jointly address quality and accountability gaps, explore humanitarian innovations and accelerate programming in key areas such as safeguarding, localisation, cash and accountability to affected populations which are all membership-wide priorities.

	Member charity or supplier	Appeal	**2025 £'000**	2024 £'000
Disaster risk reduction and locally led anticipatory action	Christian Aid	TSE	**1,560**	-
Shifting power for resilience and value of local actors	Action Against Hunger UK	UHA	**534**	-
Flexible funding mechanism for women's rights organisations in Ukraine	Oxfam GB	UHA	**399**	-
Due diligence passporting and capacity strengthening	Age International	TSE	**370**	-
Strengthening local response capacities in Romania	ActionAid UK	UHA	**300**	-
Child protection & safeguarding for children and adolescents	Plan International UK	UHA	**270**	-
Analyzing support gaps and access barriers to mental health support	Plan International UK	UHA	**250**	-
A roadmap for enhancing localised safeguarding	Christian Aid	TSE	**248**	-
Trauma informed approaches for humanitarian workers	CAFOD	UHA	**229**	-
Refugee integration through support and employment (RISE)	International Rescue Committee UK	UHA	**128**	-
Initiative on harmonisation of due diligence approaches	ActionAid	UHA	**75**	-
Blue sky localisation initiative	Christian Aid	TSE	**(146)**	535
Disaster risk reduction initiative	Action Against Hunger UK	TSE	**-**	1,500
Capacity surge initiative	Save the Children UK	TSE	**-**	332
Localisation: Ukraine led locally pooled fund	Save the Children UK	UHA	**-**	500
Collaborative cash delivery (CCD) network	Save the Children UK	UHA	**-**	(191)
Ambidextrous strategy review and MEAL framework	The Research People	UHA	**5**	55
Ambidextrous strategy review	The Research People	TSE	**2**	12
Consultancy support for communicating around innovation	Charlotte Jenner	UHA	**10**	-
Safeguarding resource and support hub	Social Direct Development	TSE	**-**	250
H2H network Turkey-Syria fund activation	Danish Refugee Council	TSE	**-**	242
Total			**4,234**	**3,235**

In total, the Board agreed in 2022/23 a budget of £10.0m for Ukraine Humanitarian response (UHA) and £5.0m for Turkey-Syria Earthquake responses (TSE). The totals presented above are amounts committed to member charities and suppliers for collective initiative projects in the year to 31st March 2025. All underspends against budget have been distributed to member charities for spend in disaster response programming.

In 2024/25, a budget of £2.0m for Middle East Humanitarian Appeal was agreed, initiatives are being reviewed and planned to be spent over the remaining programmatic periods.

Negative balance represents a decrease in total project spend committed in the prior year.

Notes to the financial statements for the year ended 31 March 2025

5. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

a) Staff costs were as follows:

	2025 £'000	2024 £'000
Salaries and wages	**1,854**	1,671
National insurance	**301**	265
Contribution to defined contribution pension schemes	**208**	189
Temporary and agency staff	**168**	271
Total	**2,531**	2,396

No redundancy or termination payments were made during the year (2024: £nil).

b) Employees whose emoluments were equal to or greater than £60,000 per annum

	2025 No.	2024 No.
£120,001 - £130,000	**1**	1
£90,001 - £100,000	**1**	-
£80,001 - £90,000	**3**	4
£60,001 - £70,000	**3**	

The highest paid employee is the chief executive whose emoluments in the year include a salary of £126,745 (2024: £121,870). In addition the CEO received pension contributions of £15,761 (2024: £12,814) and benefited from a health care cash plan for annual cost incurred by the employer for £156 (2024: £156) and no other benefits in kind or other remuneration are paid.

The total amount of remuneration and benefits paid to the key management personnel were £576,032 (2024: £553,609) to include the termination payment disclosure are a £nil disclosure.

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

	2025 No.	2024 No.
Fundraising and communications	**21**	21
Lesson learning and evaluation	**9**	9
Governance	**2**	2
Finance and administration	**6**	6
Total	**38**	38

d) The average number of employees (head count based on Full Time Equivalent of staff employed) during the year was as follows:

	2025 FTE No.	2024 FTE No.
Fundraising and communications	**20**	21
Lesson learning and evaluation	**9**	9
Governance	**2**	2
Finance and administration	**6**	6
Total	**37**	38

Notes to the financial statements for the year ended 31 March 2025

6. TRUSTEES

No trustees received emoluments in the year (2024: nil). No trustees were reimbursed for travel and other expenditure totalled in the year (2024: £336).

DEC incurred costs for trustees' training in the year of £nil (2024: £680) and trustees' travel overseas for one trustee to visit programmes within DEC Turkey-Syria Earthquake Appeal of £1,213 (2024: £749).

Trustees made donations to the Disasters Emergency Committee totalling £930 during the year supporting the DEC Middle East Humanitarian Appeal (2024: £nil)

7. NET INCOME/(EXPENDITURE) FOR THE YEAR IS STATED AFTER CHARGING:

	2025 £'000	2024 £'000
Depreciation charge	**99**	150
Operating lease rentals – premises	**174**	174
Auditors' remuneration (excluding VAT)		
Audit	**49**	41
Other services	**22**	18

8. TANGIBLE AND INTANGIBLE FIXED ASSETS

	Leasehold improvements £'000	Website development and software £'000	Computer equipment £'000	Furniture, fittings and office equipment £'000	**Total £'000**
Cost					
At the start of the year	184	440	52	60	**736**
Additions	-	128	-	-	**128**
Disposals	-	-	-	-	-
At the end of the year	**184**	**568**	**52**	**60**	**864**
Depreciation and amortisation					
At the start of the year	114	283	43	60	**500**
Disposals	-	-	-	-	-
Charge for the year	22	73	4	-	**99**
At the end of the year	**136**	**356**	**47**	**60**	**599**
Net book value					
At the end of the year	**48**	**212**	**5**	**-**	**265**
At the start of the year	70	157	9	-	236

Notes to the financial statements for the year ended 31 March 2025

9. INVESTMENTS

	2025 £'000	2024 £'000
Fixed asset investments	8,069	-
Total	**8,069**	-

	2025 £'000	2024 £'000
Fixed asset investments		
Market value at start of year	-	-
Additions at cost	7,705	-
Sales proceeds	(500)	-
Net movement in cash balances	887	-
Net realised investment gains/(losses)	4	-
Net unrealised investment gains/(losses)	(27)	-
Market value at end of year	**8,069**	-
The market value is represented by:		
Bonds	7,182	-
Cash and cash equivalents	887	-
Total	**8,069**	-

The DEC's investment managers have discretion to manage the investment portfolio within an agreed risk profile and in accordance with our investment policy. The mix of investments and the balance of risk and liquidity is reviewed in the light of the DEC's long-term financial plans.

10. DEBTORS

	2025 £'000	2024 £'000
Prepayments	269	154
Gift Aid receivable	4,513	20,054
Gift Aid receivable - repayment interest	5	880
Appeal income receivable	379	270
Legacy income receivable	148	525
Other debtors	150	49
Total	**5,464**	**21,932**

11. CASH AND CURRENT ASSET INVESTMENTS

	2025 £'000	2024 £'000
Cash at bank and in hand	**46,066**	81,241
Cash equivalents: Short term deposit (30 days)	**8,903**	26,195
Total	**54,969**	107,436

The balance in cash and short term deposits represents funds raised during the Middle East Humanitarian Appeal, Turkey-Syria Earthquake Appeal and Ukraine Humanitarian Appeal. While these funds have very largely been committed to member charities towards disaster response programmes, the disbursement of these funds takes place over the period of those programmes.

Notes to the financial statements for the year ended 31 March 2025

12. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	2025 £'000	2024 £'000
Trade creditors	**148**	130
Taxation and social security costs	**52**	51
Due to member charities - Disaster response programmes	**38,819**	87,047
Collective initiatives creditor	**1,375**	3,006
Other creditors and accruals	**300**	276
Total	**40,694**	90,510

Collective initiatives creditor represents commitments not yet paid and of the creditor balance of £1.4m (2024: £3.0m), amounts due to member charities of £1.35m (2024: £2.97m). For further details please see Note 4c.

13. 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

	Property	
	2025 £'000	2024 £'000
Less than one year	**174**	174
One to five years	**750**	734
Over five years	**329**	520
Total	**1,253**	1,428

The DEC entered into a ten-year lease on 23rd December 2021 for the occupation of Unit B, 19-21 Wenlock Road London N1 7GT. The lease contains a tenant-only break clause at year five.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

a) At 31 March 2025

	Unrestricted funds £'000	Restricted funds £'000	**Total funds £'000**
Tangible fixed assets	265	-	**265**
Fixed asset investments	8,069	-	**8,069**
Net current assets	9,416	10,323	**19,739**
Net assets at the end of the year	**17,750**	**10,323**	**28,073**

b) At 31 March 2024

	Unrestricted funds £'000	Restricted funds £'000	**Total funds £'000**
Tangible fixed assets	236	-	**236**
Net current assets	17,764	21,094	**38,858**
Net assets at the end of the year	**18,000**	**21,094**	**39,094**

Notes to the financial statements for the year ended 31 March 2025

15. STATEMENT OF FUNDS

a) For the year ended 31 March 2025

	At the start of the year £'000	Income £'000	Disaster response programmes £'000	Collective initiatives projects £'000	Resources expended £'000	Transfers between funds £'000	**At the end of the year £'000**
Restricted funds:							
DEC Middle East Humanitarian Appeal	-	32,337	(27,900)	-	(2,692)	3,619	**5,364**
DEC Turkey-Syria Earthquake Appeal	5,134	1,347	(6,495)	-	(131)	218	**73**
DEC Pakistan Floods Appeal	584	4	(432)	-	(114)	(39)	**3**
DEC Ukraine Humanitarian Appeal	8,340	3,497	(15,600)	-	(310)	5,695	**1,622**
DEC Afghanistan Crisis Appeal	128	-	-	-	(9)	(119)	-
DEC Emergency Appeal	1,755	1,153	-	-	(9)	(1,783)	**1,116**
DEC next appeal	-	-	-	-	(35)	-	**(35)**
Previous appeal	-	-	(19)	-	-	19	-
Humanitarian Emergency Fund (Scotland)	-	34	-	-	(34)	-	-
Humanitarian Emergency Fund (Wales)	-	22	-	-	(22)	-	-
DEC Humanitarian Memorial Grant	-	276	-	-	(96)	-	**180**
Restricted designated funds:							
DEC Middle East Humanitarian Appeal	-	-	-	-	-	2,000	**2,000**
DEC Turkey-Syria Earthquake Appeal	2,129	-	-	(2,031)	-	(98)	-
DEC Ukraine Humanitarian Appeal	3,024	-	-	(2,203)	-	(821)	-
Total restricted funds:	21,094	38,670	(50,446)	(4,234)	(3,452)	8,691	**10,323**
Unrestricted funds:							
General reserves	5,000	12,131	-	-	(3,520)	(8,691)	**4,920**
Designated reserves	13,000	-	-	-	(170)	-	**12,830**
Total unrestricted funds	18,000	12,131	-	-	(3,690)	(8,691)	**17,750**
Total funds	**39,094**	**50,801**	**(50,446)**	**(4,234)**	**(7,142)**	**-**	**28,073**

Transfer between funds includes transfers from unrestricted funds to restricted funds of £8.7m being unrestricted Gift Aid transferred to restricted appeals, including £2.7m for DEC Middle East Humanitarian Appeal, £0.3m for DEC Turkey-Syria Earthquake Appeal, £0.1m DEC Pakistan Floods Appeal, £4.9m DEC Ukraine Humanitarian Appeal and £0.7m DEC Emergency Fund.

Notes to the financial statements for the year ended 31 March 2025

15. STATEMENT OF FUNDS

b) For the year ended 31 March 2024

	At the start of the year £'000	Income £'000	Disaster response programmes £'000	Collective initiatives projects £'000	Resources expended £'000	Transfers between funds £'000	**At the end of the year £'000**
Restricted funds:							
DEC Turkey-Syria Earthquake Appeal	16,912	10,755	(23,250)	-	(1,824)	2,541	**5,134**
DEC Pakistan Floods Appeal	5,463	1,516	(7,520)	-	(278)	1,403	**584**
DEC Ukraine Humanitarian Appeal	6,263	9,922	(11,000)	-	(362)	3,517	**8,340**
DEC Afghanistan Crisis Appeal	1,954	55	(1,883)	-	(75)	77	**128**
DEC Emergency Fund	274	139	-	-	-	1,342	**1,755**
DEC next appeal	-	-	-	-	(71)	71	**-**
Humanitarian Emergency Fund (Scotland)	10	23	-	-	(33)	-	**-**
Humanitarian Emergency Fund (Wales)	-	22	-	-	(22)	-	**-**
Restricted designated funds:							
DEC Turkey-Syria Earthquake Appeal	5,000	-	-	(2,871)	-	-	**2,129**
DEC Ukraine Humanitarian Appeal	3,388	-	-	(364)	-	-	**3,024**
Total restricted funds	39,264	22,432	(43,653)	(3,235)	(2,665)	8,951	**21,094**
Unrestricted funds:							
Operational reserves	4,000	-	-	-	-	1,000	**5,000**
Designated reserves	1,000	-	-	-	-	12,000	**13,000**
General reserves	15,612	10,474	-	-	(4,135)	(21,951)	**-**
Total unrestricted funds	20,612	10,474	-	-	(4,135)	(8,951)	**18,000**
Total funds	**59,876**	**32,906**	**(43,653)**	**(3,235)**	**(6,800)**	**-**	**39,094**



© Islamic Relief

A DEC member charity delivers DEC funded psychological support sessions for families in Gaza.

Notes to the financial statements for the year ended 31 March 2025

The DEC Middle East Humanitarian Appeal was launched on 17 October 2024 and raised £38.0m in this financial year. Of the £38.0m raised, £32.3m was from appeal donations, £2.7m was from Gift Aid and £83k was from donations and legacies. £3.0m was transferred from the DEC Emergency Fund to bring the DEC Emergency Fund to £nil at the point of launch. Net income of £35.9m (represented by £32.3m income and £3.6m transfers) represents total appeal income less core cost recovery and other adjustments. £27.9m was committed to member charities in the year towards disaster response programmes.

The DEC Turkey-Syria Earthquake Appeal was launched on 9 February 2023 and raised £1.7m in this financial year, with income channels closing on 31 May 2024. Of the £1.7m raised, £0.4m was from appeal donations, £0.3m was from Gift Aid, £0.9m was from investment income and £45k was from donations and legacies. Net income of £1.5m (represented by £1.3m income and £0.2m transfers) represents total appeal income less other fund adjustments. £6.5m was committed to member charities in the year, from fund raised in the current and prior years, towards disaster response programmes. Total DEC income raised since launch is £115.6m.

The DEC Pakistan Floods Appeal was launched on 1 September 2023 and raised £0.1m in this financial year from Gift Aid. £0.4m was committed to member charities in the year, from funds raised in the current and last financial year, towards disaster response programmes. Total DEC income raised since launch is £38.2m.

The DEC Ukraine Humanitarian Appeal was launched on 3 March 2022 and raised £8.3m in this financial year, with income channels closing on 31 December 2024. Of the £8.3m raised, £1.89m was from appeal donations, £4.8m was from Gift Aid, £1.5m was from investment income and £37k was from donations and legacies. Net income of £9.1m (represented by £3.5m income and £5.6m transfers) represent total appeal income less other adjustments. £15.6m was committed to member charities in the year, from funds raised in the current and last financial year, towards disaster response programmes. Total DEC income raised since launch is £314.4m.

The DEC Afghanistan Crisis Appeal was launched on 15 December 2021 and raised £nil in this financial year. Remaining balance of £0.1m transferred to the DEC Emergency Fund.

Since March 2018 the DEC has had a fund that donors can give to outside of our high-profile appeals. Donations to our Emergency Fund are allocated to the next DEC appeal launched to respond to a crisis overseas, whether it's a natural disaster, disease outbreak or a crisis fuelled by drought or conflict.

The DEC Emergency Fund helps us respond quickly and effectively when a crisis hits. Having funds in reserve allows us to get more money where it is needed as quickly as possible to save, protect and rebuild lives by working with the communities affected. The immediate response to any major disaster on this scale is likely to include provision of food, clean water, medicine and shelter - and we provide a full account of how money from the Emergency Fund has been spent as part of our overall appeal funds in our programme reports. In October 2024, the balance of the fund (£3.0m) was transferred to the DEC Middle East Humanitarian Appeal. Between October 2024 and March 2025 a further £1.1m was raised for the fund, which was transferred to the Myanmar Earthquake Appeal in April 2025.

The DEC next appeal relates to expenditure for the DEC Myanmar Earthquake Appeal which launched on 3 April 2025. The earthquake occurred on 28 March 2025, and £35k was spent by the DEC for cost of fundraising in preparation of the appeal.

General reserve transfers Unrestricted income includes £8.7m of Gift Aid income. Under DEC's policy up to 50% of Gift Aid can be retained to cover the core costs of the DEC, during 2024/25 £nil has been retained to cover core costs, with 100% of Gift Aid income being allocated to appeal activity. This is shown as a transfer between funds of £2.7m to the DEC Middle East Humanitarian Appeal, £0.3m to the DEC Turkey-Syria Earthquake Appeal, £0.1m to the DEC Pakistan Floods Appeal, £4.8m to the DEC Ukraine Humanitarian Appeal, and £0.7m to the DEC Emergency Fund.

The balance on general funds held is £4.9m and in line with the reserves policy of 12 months expenditure costs +/- three months.

Designated funds The trustees, in the prior year, decided to set aside £10 million to fund the implementation of the DEC's new five year strategy, running from 2024-29. This fund, over the five year strategic period, will provide the funding to invest in the DEC to deliver against its strategic objectives, during 2024/25 £0.2m was spent on scoping and initial stages of projects.

An additional £3m has been set aside to mitigate the risk over the strategic period that the new core fundraising activity fails to deliver. The total income included in our five-year financial forecast against this activity is £4.5m. The DEC sees this as high risk activity given that it has no track record in raising funding for DEC costs.

Gift Aid tax recoverable on donations to the DEC appeals, although unrestricted, is designated to the relief work respectively in those crisis-affected countries for which DEC appeals are launched. Income accrued for Gift Aid for these appeals has already been transferred from the designated fund to the restricted fund for the DEC Middle East Humanitarian Appeal, DEC Turkey-Syria Earthquake Appeal, DEC Pakistan Floods Appeal and DEC Ukraine Humanitarian Appeal.

Notes to the financial statements for the year ended 31 March 2025

16. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £'000	2024 £'000
Net (expenditure) for the reporting period (as per the Statement of Financial Activities)	**(11,021)**	(20,782)
Depreciation charges	**99**	150
Interest from current asset investments	**(4,510)**	(8,280)
Net (gains)/losses on investments	**23**	-
Decrease in debtors	**16,468**	6,451
(Decrease)/increase in creditors	**(49,816)**	(102,179)
Net cash provided by operating activities	**(48,757)**	(124,640)

Zainab, pictured with her children, received a cash grant from a DEC member charity after the floods in Sindh, Pakistan. She bought a solar panel, battery and fan with the money.



© Khaula Jamil/DEC

Notes to the financial statements for the year ended 31 March 2025

17. STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 March 2024

	Note	Unrestricted funds £'000	Restricted funds £'000	**2024 Total £'000**
Income from:				
Donations and legacies		2,007	298	**2,305**
Charitable activities		-	-	**-**
DEC Turkey-Syria Earthquake Appeal		4,273	8,187	**12,460**
DEC Pakistan Floods Appeal		601	828	**1,429**
DEC Ukraine Humanitarian Appeal		1,506	6,482	**7,988**
DEC Afghanistan Crisis Appeal		276	3	**279**
DEC Emergency Fund		-	120	**120**
Humanitarian Emergency Fund (Scotland)		-	23	**23**
Humanitarian Emergency Fund (Wales)		-	22	**22**
Cash investments		1,812	6,468	**8,280**
Total income		**10,475**	**22,431**	**32,906**
Expenditure on:				
Raising funds	2	2,811	2,222	**5,033**
Charitable activities				
Turkey-Syria earthquake response programmes		227	26,121	**26,348**
Pakistan floods response programmes		32	7,520	**7,552**
Ukraine humanitarian response programmes		172	11,364	**11,536**
Afghanistan response programmes		-	1,883	**1,883**
Humanitarian Emergency Fund (Scotland)		-	33	**33**
Humanitarian Emergency Fund (Wales)		-	22	**22**
Lesson learning and accountability		894	387	**1,281**
Total expenditure		**4,136**	**49,552**	**53,688**
Net (expenditure)/income for the year		6,339	(27,121)	**(20,782)**
Transfers between funds	14	(8,951)	8,951	**-**
Net movement in fund		**(2,612)**	**(18,170)**	**(20,782)**
Reconciliation of funds				
Total funds brought forward	14	20,612	39,264	**59,876**
Total funds carried forward	14	**18,000**	**21,094**	**39,094**

Notes to the financial statements for the year ended 31 March 2025

18. RELATED PARTY TRANSACTIONS

The charity trustees disclosed on pages 70-71 include executives of all member charities. The material transactions are disclosed in note 4. The member charities made donations of £1,000k (2024: £1,000k) in the year to the charity. In addition, £44,000 (2024: £19,000) was collected in the year by member charities on behalf of the charity. Being £44,000 (2024: £nil) Middle East Humanitaran Appeal, £nil (2024: £1,000) Turkey-Syria Earthquake Appeal, £nil (2024: £10,000) Pakistan Floods Appeal, £nil (2024: £7,500) Ukraine Humanitarian Appeal and £nil (2024: £500) Afghanistan Crisis Appeal.

In the year DEC made payment of £nil (2024: £1,592k) to Social Development Direct ("SDD"), a consultancy acquired by Plan International UK (a DEC member) in 2020 as a social impact investment. All of SDD's profits are donated to Plan International UK. Rose Caldwell, CEO of Plan International UK and trustee of the DEC, is a director of SDD. Note that during the prior year, £1,592k was paid to SSD for the collective initiatives projects.

The Humanitarian Memorial Appeal (HMA) is an initiative to establish a lasting memorial to humanitarian workers, including those killed or injured in the course of helping others. HMA is an unconstituted body run by a steering group comprising 11 individuals, including the DEC's Chief Executive, Saleh Saeed. During the year, these funds were granted to the DEC so that the DEC could enter into contracutal agreements to construct the memorial. All funds were granted (£276k) to the DEC. Prior to the DEC being granted funds, Saleh Saeed stood down from the HMA committee.

19. TAXATION

The Disasters Emergency Committee is a registered charity and as such is potentially exempt from taxation of its income and gains to the extent that they fall within the charity exemptions in the Corporation Taxes Act 2010 or section 256 Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.

Matvi* (l) enjoys a child-friendly space with a facilitator from a DEC member charity in Bucharest, Romania.



© Laura Menassa/DEC/Fairpicture

© World Vision/DEC

BOARD OF TRUSTEES

ROLES OF THE BOARD COMMITTEES

Membership and Accountability Committee
Responsible for developing accountability policy and monitoring member charities and DEC performance against it, and overseeing DEC activity to promote learning and accountability. The committee is also responsible for ensuring our membership criteria are appropriate; making decisions on action with non-performing members and recruitment of independent trustees. Ensures the right policies and procedures including policies and management processes for safeguarding and other serious incidents are in place for the DEC Secretariat.

Chair: Farmida Bi
Members 2024/25: CARE International UK, Oxfam GB, World Vision, Islamic Relief Worldwide, Plan International UK, Sue Inglish (outgoing Chair), Michael Jermey (incoming Chair), Peter Barron (Independent Trustee), Julian Douglas (Independent Trustee), Melanie Hind (Independent Trustee).

Audit, Finance and Risk Committee
Responsible for reviewing draft financial statements and considering the external auditor's management letter.

The committee is also responsible for advising trustees on the appointment of external auditors; reviewing external audit plans; reviewing the effectiveness of the internal control and risk management systems and monitoring the implementation of audit recommendations.

Chair: Melanie Hind
Members 2024/25: Action Against Hunger UK, CAFOD, Christian Aid, Concern Worldwide (UK), International Rescue Committee UK, Oxfam GB, Save the Children UK, Farmida Bi (Independent Trustee).

Remuneration Committee
Responsible for reviewing DEC remuneration policy and practice on an annual basis for recommendation to the full board.

Chair: Farmida Bi
Members 2024/25: Action Against Hunger UK, Age International, British Red Cross, Save the Children UK, Melanie Hind (Independent Trustee), Sue Inglish (outgoing Chair), Michael Jermey (incoming Chair).

Donations Acceptance Committee
Responsible for examining and reviewing donations, offers of support or fundraising partnerships under the DEC's Donations Acceptance Policy when triggered.

The committee must also ensure the right policies and procedures in relation to the assessment of donations acceptance are in place for the DEC Secretariat.

Chair: Sue Inglish and Michael Jermey
Members 2024/25: Age International, British Red Cross, International Rescue Committee UK, Tearfund, Farmida Bi (Independent Trustee), Julian Douglas (Independent Trustee), Melanie Hind (Independent Trustee).



The DEC Board of Trustees including new Chair Michael Jermey (centre), with DEC CEO Saleh Saeed at the DEC office in London.

BOARD OF TRUSTEES

INDEPENDENT TRUSTEES

Michael Jermey
Chair of Trustees, Independent Trustee (appointed 10/02/25)

Sue Inglish
Chair of Trustees, Independent Trustee (resigned 17/03/25)

Farmida Bi, CBE
Vice Chair, Independent Trustee

Melanie Hind
Honorary Treasurer, Independent Trustee

Peter Barron
Independent Trustee

Julian Douglas
Independent Trustee

Tanya Steele, CBE
Independent Trustee

MEMBER TRUSTEES

Jean-Michel Grand
Action Against Hunger UK – Executive Director

Hannah Reardon-Bond
ActionAid UK – Co-Chief Executive

Alison Marshall
Age International – Chief Executive Officer

Béatrice Butsana-Sita
British Red Cross – Chief Executive

Christine Allen Dench
CAFOD – Director

Helen McEachern
CARE International UK - Chief Executive Officer

Patrick Watt
Christian Aid – Chief Executive Officer

Danny Harvey
Concern Worldwide (UK) – Executive Director (resigned 05/09/24)

Sayyeda Salam
Concern Worldwide (UK) – Executive Director (appointed 04/09/24)

Laura Kyrke-Smith
International Rescue Committee UK – Executive Director (resigned 26/05/24)

Khusbu Patel
International Rescue Committee UK – Interim Executive Director (appointed on 27/05/24, resigned 27/04/25)

Flora Alexander
International Rescue Committee UK – Executive Director (appointed 28/04/25)

Waseem Ahmad
Islamic Relief Worldwide – Chief Executive

Aleema Shivji
Oxfam GB – Interim Chief Executive (resigned 07/04/24)

Dr Halima Begum
Oxfam GB - Chief Executive (appointed 08/04/24)

Rose Caldwell
Plan International UK – Chief Executive

Gemma Sherrington
Save the Children UK - Interim Chief Executive (resigned 02/02/25)

Moazzam Tufail Malik
Save the Children UK – Chief Executive (appointed 03/02/25)

Nigel Harris
Tearfund – Chief Executive (resigned 25/06/25)

Tim Pilkington
Tearfund – Chief Executive (appointed 26/06/25)

Folashade Komolafe
World Vision UK - Chief Executive

DEC SECRETARIAT

KEY MANAGEMENT PERSONNEL

Saleh Saeed
Chief Executive

Hannah Richards
Director of Communications

Nick Waring
Director of Finance and Resources

Simon Beresford
Director of Fundraising and Marketing

Madara Hettiarachchi
Director of Programmes and Accountability

The trustees and member charities would like to thank the executive team and staff for all the excellent work and their achievements and dedication shown during the year.

IN ADDITION TO KEY MANAGEMENT, STAFF WHO SERVED DURING THE YEAR

Grace Akintokun, Louise Arlington, Sonja Ashbury, Adam Bailey, Edward Beswick, Daniel Brock, Richard Bunbury, Priya Changela, Hayley Collins, Jerome Combes, Vanessa Comparolo, Jayne Crow, Sophie Dale, Kate Ellis, Anna Marie Fraine, Hannah Hackney, Samuel Gard, Barney Guiton, Olivia-Jane Hepworth Nelmes, Daniel Johny, Taran Kaler, Sharmeela Karaca, Josefina Mandele, Becky Mansell, Sarah Maynard, Beth McClelland, Emily McDonnell-Thomas, Moto Michikata, Alexa Netty, Huw Owen, Nikul Patel, Bex Roberts, Celine Samiento, Lee Saunders, Sian Stephen, Pete Teverson, Melissa Varney, Natasha Tierney, Adrian Walker, Nathan Williams, Emily Wright, Shagufta Yaqub.

VOLUNTEERS AND OTHER SUPPORT

We were also greatly assisted by a number of volunteers both during and outside of our appeals to whom we are extremely grateful. We are grateful for all the support of our Rapid Response Network, some of whom provide services either free or at reduced costs.

REGISTERED OFFICE

17-21 Wenlock Road,
London, N1 7GT

AUDITORS

Crowe U.K. LLP
55 Ludgate Hill
London
EC4M 7JW

BANKERS

Barclays
1 Churchill Place
London E14 5HP

National Westminster Bank PLC
250 Bishopsgate
London EC2M 4AA

Cazenove Capital Management
12 Moorgate
London EC2R 6DA

SOLICITORS

Bates Wells & Braithwaite London LLP
10 Queen Street Place
London EC4R 1BE

Sidley Austin LLP
70 St Mary Axe
London
EC3A 8BE

DEC MEMBER CHARITIES

ACTION AGAINST HUNGER
actionaid
age International
British Red Cross
CAFOD Catholic Agency for Overseas Development
care
christian aid
CONCERN worldwide
INTERNATIONAL RESCUE COMMITTEE
ISLAMIC RELIEF
OXFAM
PLAN INTERNATIONAL
Save the Children
tearfund
World Vision

DISASTERS EMERGENCY COMMITTEE

17-21 Wenlock Road,
London, N1 7GT

Tel: 020 7387 0200
www.dec.org.uk

Registered Charity No. 1062638
Company No. 03356526

UKaid
from the British people

DISASTERS EMERGENCY COMMITTEE

England & Wales - Charity number 1062638

Accounts

ANNUAL REPORT & ACCOUNTS 2023–2024



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Published August 2024

Company no. 03356526

DEC MEMBER CHARITIES

ACTION AGAINST HUNGER
actionaid
age International
BritishRedCross
CAFOD Catholic Agency for Overseas Development
care
christian aid
CONCERN worldwide
INTERNATIONAL RESCUE COMMITTEE
ISLAMIC RELIEF
OXFAM
PLAN INTERNATIONAL
Save the Children
tearfund
World Vision

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Ramya* (29) outside her tent home in Syria, where a DEC member charity provided families like hers with cash vouchers to help buy essential winter items to stay warm and safe after the earthquakes.

Cover image: Healthcare worker Muayad checks the blood pressue of Ahmed* as part of a DEC-funded programme to provide mobile healthcare services to displaced people in their tent homes in Syria after the earthquakes.

All names marked * in this report have been changed to protect identity.

CHAIR'S STATEMENT

This year we celebrated the 60th anniversary of the DEC. In those six decades, our supporters have helped us raise an incredible £2.4 billion for 77 appeals, reflecting the extraordinary generosity of the UK public. Together our member charities and their local partners have made a profound difference to millions of people's lives during some of the world's worst humanitarian disasters.

Their Majesties, the King and Queen, helped us mark the occasion with a reception at Buckingham Palace that brought together DEC colleagues, member charities and local partners, members of our Rapid Response Network, high-profile supporters, community fundraisers, broadcast partners and members of the diaspora community representing countries the DEC has supported over the years. The event was a reflection of the importance of partnership in our work, and an opportunity to thank all those who continue to place their trust in us.

Earlier in the year, the Chair of the Charity Commission, Orlando Fraser, visited Romania and saw how funds donated to the DEC Ukraine Humanitarian Appeal are being used to support people affected by the conflict. He told us that the work of DEC members and their partners in Romania is making a real difference and is something of which our country can be proud.

During this financial year no appeals were launched, but work continued on our four recent responses: the Afghanistan Crisis Appeal, the Ukraine Humanitarian Appeal, the Pakistan Floods Appeal and the Turkey-Syria Earthquake Appeal. To date, we have raised an incredible £437 million for Ukraine, supporting 8.2 million conflict-affected people so far, and £162 million for Turkey-Syria, reaching 2.2 million people affected by the earthquakes. Both appeals remained open for donations throughout this financial year.

We closely monitored a number of crises this year, including the catastrophic situation in Gaza where humanitarian access remained an ongoing challenge. This prevented the launch of a national DEC appeal, although many DEC member charities continued to provide lifesaving aid through their own appeals whilst working in very challenging circumstances.

This will be my last year as Chair of the DEC. I am honoured to have been part of an organisation that has allocated over half a billion pounds to our member charities for life-changing humanitarian programmes over the last five-year strategic period. It has also been an absolute privilege to personally witness the results on the ground with Rohingya refugees in Bangladesh and people affected by floods in Pakistan.

Our partnerships are a key part of what makes the DEC unique, and this year we welcomed The i Paper, our first print media partner, and the Co-operative Bank to our Rapid Response Network, which helps us alert the UK public to our appeals and sets up easy ways for them to donate. This year we also marked ten years of partnership with British Airways, who have raised £2 million to date for DEC appeals.

Looking forward, next year the DEC embarks on a new five-year strategy. The emergencies we respond to are ever more complex and impacted by geopolitics and climate change. Technology is advancing, media consumption is shifting and new audience needs are emerging. Our new strategy ensures we can collectively continue to serve the humanitarian needs of disaster-affected communities despite the many pressures felt at home and abroad.

I hope you will read with pride about the extraordinary impact of our work this year — a result of the generosity, commitment, competence and compassion of our colleagues, partners, fundraisers and supporters who come together to help others in times of crisis. This is the strength of the DEC, the organisation I am honoured to have been part of for the last six years.

Thank you for your ongoing support.

Sue Inglish
Chair of Trustees
14 August 2024



© Richie Bunbury/DEC

DEC Chair of Trustees, Sue Inglish

60 YEARS OF THE DEC

From earthquakes to floods, hunger and drought, to the impacts of conflict and climate change, your donations have supported millions of people when disaster strikes.

DEC appeals have included the famine in Ethiopia in 1984, the war in Kosovo in 1999 and the Boxing Day Tsunami of 2004. This year we marked 60 years since the formation of the DEC in 1963.

To mark the occasion, their Majesties the King and Queen hosted a reception at Buckingham Palace to recognise the incredible UK response to disasters overseas in the last six decades. During the event, the King and Queen met our Chief Executive, Saleh Saeed, and high profile supporters including Dame Joanna Lumley, Sir Michael Palin and Adrian Lester, who have all helped launch DEC appeals. The event was also attended by representatives from the DEC's Rapid Response Network (RRN), broadcast partners, community fundraisers, member charities and others.

> **"The DEC represents the best of humanity: when really big international disasters happen, and extremely vulnerable people need urgent aid, the DEC steps into action. It's always so inspiring to see how people across the UK respond time and time again to help families and communities affected by crises in places so far away. I'm very proud to have been involved with the DEC for many appeals - since I first presented an appeal for people affected by the India Cyclone in 1999 — and I'm delighted to continue to do so."**
>
> Dame Joanna Lumley, DEC supporter



His Majesty the King welcomes DEC CEO Saleh Saeed and Dame Joanna Lumley at the humanitarian reception at Buckingham Palace.

NatWest Group, part of the RRN, sponsored two events to mark our 60th anniversary — one in Belfast and one in Edinburgh — while the Lord Provost of Glasgow hosted an event in the City Chambers bringing together supporters, fundraisers, DEC partners and representatives of diaspora communities from places the DEC has supported. There was a live performance from long-standing DEC supporters Belle and Sebastian.

Our newest RRN partner, The i Paper, also published a 'big read' feature on the DEC's 60th anniversary, including an interview with Saleh Saeed. There was also a feature in the Herald.



Our history

The DEC was formed after a cyclone hit Sri Lanka in 1963 and the High Commissioner in London broadcast an appeal to the UK public to help. Major broadcasters began to envisage a situation where they might face requests from separate humanitarian agencies that they would find difficult to refuse.

Lord Astor, chairman of the Standing Conference of British Organisations for Aid to Refugees, proposed that relief agencies and interested parties should cooperate closely to provide relief after a disaster overseas. The British Red Cross agreed to co-ordinate and the Disasters Emergency Committee was recognised by the BBC as a representative body.

From five original members of the DEC — the British Red Cross, Save the Children, Inter-Church Aid (now Christian Aid), the Oxford Committee for Famine Relief (now Oxfam) and War on Want — there are now 15 member charities and an ever growing Rapid Response Network of corporate and media partners.

The DEC's first appeal came three years later in response to an earthquake in Varto, Turkey (now known as Türkiye), in 1966. Sixty years on, our partners are responding to the Turkey-Syria Earthquake Appeal.

> **"As we face challenging times both at home and across the world, I am incredibly proud of the work of the DEC and its member charities over the last 60 years. With the generous support of the UK public, the DEC has supported communities in over 60 countries, helping people to survive and recover in the wake of all kinds of disaster."**
>
> Saleh Saeed, DEC Chief Executive

TRUSTEES' ANNUAL REPORT

ABOUT THE DEC

When large-scale disasters hit countries without the capacity to respond, the DEC brings together 15 leading UK aid charities to raise funds quickly and efficiently. In these times of crisis, people in life-and-death situations need help and our mission is to save, protect and rebuild lives through effective humanitarian response.

The DEC has 15 members, as follows:

- Action Against Hunger UK
- ActionAid UK
- Age International
- British Red Cross
- CAFOD
- CARE International UK
- Christian Aid
- Concern Worldwide (UK)
- International Rescue Committee UK
- Islamic Relief Worldwide
- Oxfam GB
- Plan International UK
- Save the Children UK
- Tearfund
- World Vision UK

DEC broadcast partners are:

- BBC
- Channel 4
- Channel 5
- ITV
- Sky

THE DEC'S WORK FOCUSES ON FOUR GOALS:

1 **Launch the right appeals, at the right time** using agreed criteria and working closely with our Rapid Response Network partners

2 **Maximise the money we raise for each appeal** through constant improvement across our existing income streams, and continue to develop insights about current and prospective donors

3 **Increase the impact of the funds we raise for the people and communities affected by crises** by ensuring funds are used efficiently and effectively, supporting adaptive programmes that best meet the needs of affected people, and evaluating DEC-funded work

4 **Preserve and strengthen the public's willingness to donate to humanitarian crises overseas** positioning the DEC as the 'central coordinator' of the UK's fundraising appeals for humanitarian crises and applying learnings from audience research.



© Özge Sebzeci/DEC

Saleh Saeed, DEC Chief Executive, takes part in a door-to-door distribution in a remote mountainous village in rural Gaziantep province, Turkey.

CHARITABLE OBJECTIVES OF THE ORGANISATION

- Providing an accredited national forum for joint fundraising by UK charitable voluntary sector NGOs ("agencies") in order to maximise the funds raised and facilitate immediate commitment from participating agencies
- Creating a focal point for the response of the public, broadcasters and others to such disasters
- Facilitating agency cooperation, coordination and communication
- Ensuring that funds raised are used in an effective, timely, fully accountable way.

OUR VISION

A world where the impact of disasters on affected communities is minimised by working together through effective humanitarian response and growing resilience.

OUR MISSION

Together we will raise funds to save, protect and rebuild the lives of people that are impacted by emergencies and major disasters in countries overseas. We will:

- Raise funds quickly and effectively in large scale humanitarian emergencies
- Uphold the highest standards of accountability and transparency
- Learn and share information to promote effective programmes of response.

WHEN WE LAUNCH AN APPEAL

The DEC responds to the world's worst disasters using a set of criteria to help us decide when we launch an appeal and how we can be most effective.

- The disaster must be on such a scale and of such urgency as to call for swift international humanitarian assistance.
- The DEC member charities, or some of them, must be in a position to provide effective and swift humanitarian assistance at a scale to justify a national appeal.
- There must be reasonable grounds for concluding that a public appeal would be successful, either because of evidence of existing public sympathy for the humanitarian situation, or because there is a compelling case including the likelihood of significant public support should an appeal be launched.



© Huseyin Ademir/Airpicture

Hatay in Turkey, where DEC member charities are providing support to survivors, is one of the regions worst affected by the devastating earthquakes.



© Sonya Al Maaref/ActionAid

A baby born in a DEC-funded hospital in Syria is welcomed by her siblings. Their mother Baraa received maternity care at the camp hospital.

HOW WE SPEND AND ALLOCATE YOUR MONEY

Our priority is delivering aid and support to those that need it, quickly and efficiently. Decisions about how we allocate your money to each of our members when a disaster strikes are taken in advance, based on a calculation of the indicator of capacity (IoC) assessing each member's ability to fundraise as well as deliver aid where it is needed. We make certain that how we spend your money ensures that communities receive the urgent humanitarian aid required, as well as support to rebuild their lives after a disaster.

HOW WE ENSURE QUALITY AND ACCOUNTABILITY

The DEC's work is governed by a commitment to best practice and being accountable to both our donors and those affected by disasters. Our high standards begin with our membership, for which we have a strict set of criteria to make sure that the DEC is made up of the UK's leading aid charities. We conduct and publish regular independent programme evaluations to check our members' disaster responses are really helping the communities that need them most.

STRATEGIC REPORT

GOAL 1: LAUNCH THE RIGHT APPEALS AT THE RIGHT TIME

We only launch an appeal when all the criteria are met. During this reporting period — 1 April 2023 to 31 March 2024 — the DEC did not launch any new appeals.

Every year, DEC staff work closely with our member charities and Rapid Response Network (RRN) to monitor new and ongoing crises. We assess against three criteria: the scale and urgency of the disaster, the ability of our member charities to provide effective and swift humanitarian assistance, and the likelihood that the public would support an appeal. Not every crisis meets all three.



Healthcare worker Muayad walks between the tents of displaced families, visiting patients in their homes in Syria. Many of the camp's residents do not have the money or means to reach hospitals and health centres.

This year we closely monitored the devastating conflict in Gaza and Israel, which has escalated since October 2023. During our reporting period the limited access for humanitarian aid to enter Gaza meant that not all of our launch criteria could be met. However, 14 DEC member charities launched appeals to help civilians affected by the conflict and have been able to deliver significant aid programmes. We directed people seeking to donate to our member charity appeals via our website and social media.

We also continued to monitor the conflict in Sudan, which broke out in April 2023 and has led to a massive humanitarian crisis with more than six million people fleeing their homes and severe food shortages, as well as the ongoing East Africa hunger crisis where an estimated 89 million people are acutely food insecure. In September 2023 we assessed the earthquake in Morocco and the dam collapse in Libya. While all these crises are deeply concerning, they did not meet all the criteria for launching appeals. However, several DEC member charities have a presence in these countries, either directly or through local partners, and have been responding.

We continue to closely monitor for any changes on the ground and direct donors to our member appeals.

Ongoing appeals and fundraising

Our member charities continued their work on four DEC appeals, supporting communities in Afghanistan, Pakistan, Ukraine, Poland, Romania, Moldova, Hungary, Turkey and Syria (see pages 12-21 for more details of this work). And we continued to accept donations for the Pakistan Floods Appeal (until it closed in December 2023), the Ukraine Humanitarian Appeal and the Turkey-Syria Earthquake Appeal, which remained open at the end of the financial year.

Flexible funding

Although we have not launched any new appeals, our flexible funding strategy allows DEC member charities to respond to unforeseen developments and changing needs in places where they are already working through our existing appeal programmes. As a result, our members were able to use DEC appeal funds to respond quickly to the earthquake in Herat, Afghanistan, in October 2023, the Kakhovka dam breach in Ukraine in June 2023, and extreme weather conditions in Turkey and Syria.



A village committee in session in Sindh, Pakistan, where a DEC member charity's local partner is sharing ideas with flood-affected communities and incorporating their feedback into the aid response.

GOAL 2: MAXIMISE THE MONEY WE RAISE FOR EACH APPEAL

This year the DEC continued to accept donations for the Pakistan Floods Appeal, the Ukraine Humanitarian Appeal and the Turkey-Syria Earthquake Appeal. The Ukraine and Turkey-Syria appeals — two of the largest in the DEC's 60-year history — remained open this financial year. The Pakistan Floods Appeal closed in December 2023.

The Ukraine Humanitarian Appeal was launched in March 2022 following a dramatic escalation in conflict and has now raised £437 million including £25 million matched by the UK Government through the UK Aid Match scheme. Funds will be spent up until the end of February 2025.

The Pakistan Floods Appeal was launched in September 2022 when heavy monsoon rains led to some of the worst flooding in the country's history. The appeal raised £50 million in total, including £5 million matched by the UK Government through the UK Aid Match scheme. This appeal closed in December 2023. Appeal funds will be spent up until the end of August 2024.

The Turkey-Syria Earthquake Appeal was launched in February 2023 after two devastating earthquakes in Turkey killed more than 56,000 people. The total raised by 31 March 2024 was £162 million including £5 million matched by the UK Government through the UK Aid Match scheme. This made the DEC the biggest charity donor to the earthquake response, according to UN OCHA's Financial Tracking Service, and the appeal is the third biggest in the DEC's history. Funds will be spent up until the end of January 2025.



A community fundraising event for the DEC Turkey-Syria Earthquake Appeal at St Stephen's Church of England Primary School in Twickenham.



Piccadilly Lights in London feature the DEC Ukraine Humanitarian Appeal.

The Prince and Princess of Wales meet fundraisers at an event at Hayes Muslim Centre, London, in March 2023 to support the DEC Turkey-Syria Earthquake Appeal.





The DEC thanks the Welsh Government and the Welsh Rapid Response Network for their contributions to the success of the DEC Ukraine Humanitarian Appeal at an event at the Senedd in Cardiff.

Reporting back to donors, partners and supporters

Feedback campaigns are a vital part of our fundraising. By showing our supporters and the wider public the impact of their donations, we can help to build their trust in the DEC and the effectiveness of humanitarian aid, thereby increasing their confidence when responding to emergency appeals in the future.

This financial year we ran reporting back campaigns for three of our appeals (Pakistan, Ukraine and Turkey-Syria) with a wide range of communications and marketing activities. These included press releases, short films and videos, reports, photography exhibitions, celebrity and media trips, adverts, social media updates and emails to supporters, key donors and partners. Private webinars featuring speakers from our member charities were also held to report back on our work to high value donors, corporates, trusts and foundations. For more detailed information about the reporting back campaigns see Goal 4 (page 22).

Support across UK nations

The DEC continued to develop its partnerships and networks in the UK nations, deepening our relationship with audiences in Scotland, Wales and Northern Ireland.

In Wales the DEC hosted a Ukraine Humanitarian Appeal feedback event at the Senedd in Cardiff at the end of March 2023, which was attended by Senedd members, key corporate and third sector partners and DEC member charities based in Wales. The fundraising totals in Wales increased to £15.3 million (Ukraine), £1.4 million (Pakistan) and £4.8 million (Turkey-Syria). The one-year-on reporting back campaign for the Turkey-Syria Earthquake appeal was particularly successful, supported by a range of bilingual media content, including the DEC's first Welsh language hero film, The Locker/Y Locer. Political, corporate and third sector contacts received bilingual updates on our work for all three reporting back campaigns and media interviews were conducted on each, as well as on the DEC appeal criteria and 60th anniversary.

In Scotland the DEC secured strong media coverage on our feedback campaigns. An estimated £38.4 million (Ukraine), £5.0 million (Pakistan) and £13.7 million (Turkey-Syria) have now been raised for those appeals in Scotland. Key RRN partner, NatWest Group, hosted an appeal feedback reception in Edinburgh attended by Scottish Government External Affairs Cabinet Secretary. In February, Glasgow's Lord Provost, Jacqueline McLaren, also hosted a 60th anniversary celebration in the City Chambers, bringing together supporters, fundraisers, DEC partners and representatives of diaspora communities from places the DEC has supported, including Ethiopia, Syria, Turkey, Somalia and Pakistan. There was a live performance from long-standing DEC supporters Belle and Sebastian. The DEC also gave a presentation to the COSLA annual convention, the gathering of the leaders of all of Scotland's local councils.

In Northern Ireland a private 'thank you' dinner, hosted by NatWest Group, was held in Belfast to mark the 60th anniversary. It was an opportunity to thank corporate and political supporters, while introducing the DEC to new corporate partners. It also provided a chance to report back on our appeals.

The Isle of Man Government donated £100,000 to the Turkey-Syria Earthquake Appeal this financial year, in addition to the £100,000 they gave at the appeal launch.

RAPID RESPONSE NETWORK ENGAGEMENT IN 2023-2024



The DEC's RRN partners join our 60th anniversary event hosted by their Majesties the King and Queen at Buckingham Palace, London.



Our RRN partner NatWest Group sponsored two events to mark the DEC's 60th anniversary, in Edinburgh (above) and Belfast (below).

We are grateful for the continued support of our Rapid Response Network (RRN) of media and corporate partners whose communications channels dramatically increase the reach of our appeals and campaigns.

This year we added one new corporate member, the Co-operative Bank, and one new media member, The i Paper, to the RRN.

The DEC receives incredible support from the retail banking sector and so we were delighted to formalise our partnership with the Co-operative Bank at the beginning of 2024. The bank has supported the last three consecutive DEC appeals, raising over £750,000 collectively by harnessing the generosity of their customers and colleagues. They will continue to support our appeals with communications to employees and customers, setting up easy donation channels and by committing to a matching pledge where possible.

Following the fantastic support that The i Paper gave to the DEC Ukraine Humanitarian Appeal — with over £850,000 raised by their readers through significant media coverage — the DEC signed a memorandum of understanding in July 2023 to make The i Paper part of the RRN. The i Paper is the first newspaper partner to join the RRN.

In February this year Molly Blackall, The i Paper Global Affairs Correspondent, travelled to Gaziantep in Turkey to visit DEC-funded projects. She wrote three features after witnessing work carried out by local partners of DEC member charities Action Against Hunger, Oxfam and the International Rescue Committee. The i Paper also published a "big read" feature on the 60th anniversary of the DEC.

In July 2023, a team from DEC partner British Airways travelled to Warsaw, Poland, to see work funded through the Ukraine Humanitarian Appeal. This year also marked the ten-year anniversary of the airline's partnership with the DEC, during which time British Airways has raised £2 million for DEC appeals.



Broadcaster William Crawley (right) hosts a 60th anniversary event for the DEC in Belfast with the DEC's Saleh Saeed (left) and Darren Vaughan (centre) from DEC charity Concern Worldwide.

TOTAL DEC APPEAL INCOME

The total income for each appeal includes both donations made directly to the DEC and donations made to our 15 member charities, from the point of appeal launch to 31 March 2024. The DEC income includes appeal donations, Gift Aid and legacies. Some appeals' income spreads over more than one financial year.

Total funds raised for DEC appeals

	Launch date	DEC income £'000	Member charities £'000	Total raised £'000
Turkey-Syria Earthquake Appeal	09/02/2023	**113,921**	48,217	**162,138**
Pakistan Floods Appeal	01/09/2022	**38,171**	11,829	**50,000**
Ukraine Humanitarian Appeal	03/03/2022	**307,116**	130,333	**437,449**
Afghanistan Crisis Appeal	15/12/2021	**39,863**	12,763	**52,626**

UK Government Aid Match and Gift Aid

During the last five-year strategic period (2019-2024), the UK Government pledged £55 million in UK Aid Match donations across five appeals. This includes £25 million for the Ukraine Humanitarian Appeal. These UK Aid Match commitments provide a further incentive for the UK public to donate to DEC appeals.

During the year, the DEC received Gift Aid reclaims from the UK Government on donations made by UK tax payers totalling £7.4 million (2023: £13 million).

Local aid worker Muhammed works with an earthquake-affected community in Syria to ensure their opinions and ideas regarding the DEC-funded cash voucher distribution project are taken on board.



GOAL 3: INCREASE THE IMPACT OF THE FUNDS WE RAISE FOR THE PEOPLE AND COMMUNITIES AFFECTED BY CRISES



© Reza Nazari/DEC

A DEC member charity distributes multi-purpose cash allowing families in Afghanistan to buy food and other essentials.

AFGHANISTAN CRISIS APPEAL

The DEC launched the Afghanistan Crisis Appeal in December 2021, after drought, economic collapse and rising global food prices pushed millions to the brink of famine. Overall the appeal raised £52.6 million, including £29.8 million in direct donations to the DEC, £10.0 million in UK Aid Match from the UK Government, and £12.8 million donated to member charities. The appeal has now closed.

We report on funds that come directly to the DEC (£39.8 million including £10.0 million UK Aid Match). Member charities and local partners report on income that comes directly to them.

From December 2021 to December 2023, 13 DEC member charities and their local partners provided vital support to an estimated 2.7 million* people, responding in two phases of work.

In the first six months they prioritised urgent needs, such as food, health, shelter and water, multi-purpose cash assistance, sanitation and hygiene. During the second phase — July 2022 until the end of December 2023 — our members and their partners continued to support people to meet their essential needs, while also helping to rebuild livelihoods, increasing the ability of families and communities to cope with future shocks.

For example, food packages and multi-purpose cash assistance helped people to feed themselves and their families, while mobile health units brought essential healthcare to remote communities.

People were also trained in different agricultural practices that would withstand climate change, such as crop diversification and soil management. Grants enabled communities to buy equipment and livestock, helping them to produce crops.

When earthquakes hit Herat province in October 2023, several DEC charities used funds from the appeal to support survivors, highlighting the flexible nature of our funding which allows members to remain agile in response to changing needs.

Operating in an environment with severe restrictions, member charities and their partners faced huge challenges. One of the greatest of these challenges was the government banning women from working in the humanitarian sector in December 2022. Female aid workers are essential in any response, but particularly in Afghanistan, where it would not be culturally appropriate for male staff to interact with women in many settings. DEC charities used their long experience to innovate and adapt, integrating other forms of support into health and nutrition programmes, where female staff were still allowed to work.

Learning from the response

The DEC and member charities use learning from past and current emergency responses to make sure funds are used appropriately and programmes meet the highest standards. We took measures to ensure that projects were accountable to communities, supported a locally-led response, had robust safeguarding policies in place to protect the welfare of vulnerable adults and children, and protected the environment.

Furthermore, at the end of the appeal in December 2023 we commissioned a learning and improvement review. Key lessons included the importance of looking after the mental health of staff and volunteers working for partner organisations; making sure marginalised groups such as women can be involved in home-based projects to bypass societal and operational barriers; recognising the need to integrate disaster risk reduction and climate resilience into humanitarian programmes; and the need to be flexible and prioritise projects in response to the changing needs of communities.

Looking forward

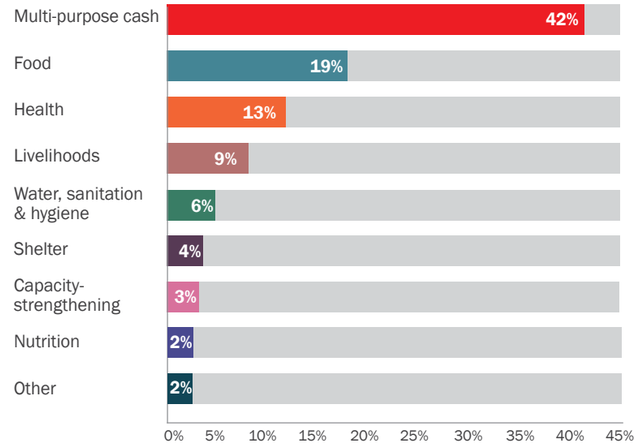
After decades of conflict, instability and the recent earthquakes, the situation in Afghanistan is still critical. The DEC appeal has now ended, but member charities and local partners are determined to keep doing what they can to support the people of Afghanistan. Some of our members have secured extra funding to continue their work.

£36.8 million
expenditure (December 2021 – December 2023)

2.7 million*
people estimated to have been helped with DEC funds

EXPENDITURE BY SECTOR

December 2021 – December 2023



*While efforts have been made to avoid counting people twice, some people may have been helped more than once by different member charities.

Phase 2 key achievements in Afghanistan from July 2022 to December 2023:

713,000
people including mothers with young children given access to primary healthcare

422,000
people given cash assistance to pay for food, clothes and other essentials

276,000
people reached through nutrition activities, including screening and treatment for young children

176,000
people reached through awareness-raising campaigns on sanitation and hygiene

75,000
people provided with food assistance

49,000
people accessed mental health and psychosocial support

48,000
people given seeds, poultry kits, farming equipment and training to help rebuild livelihoods

27,000
people able to access a source of safe drinking water

More than 1,380
community health workers trained, including in community based health and first aid

PAKISTAN FLOODS APPEAL



Dr Hussain (right) shows local farmers affected by the floods in Sindh, Pakistan, how to use a soil moisture meter at a DEC-funced capacity-strenghtening workshop on climate-smart agriculture.

On 1 September 2022, the DEC launched an appeal to provide urgent aid to the millions of people affected by some of the worst floods in Pakistan's history. The water destroyed thousands of homes, schools and health facilities and contaminated crucial water sources. It also damaged extensive areas of crops and killed 1.2 million livestock, wiping out the main source of income for many communities and leaving over 14 million people in need of emergency food assistance. The floods affected an estimated 33 million people across 94 districts.

The appeal raised a total of £50 million, including £5 million in UK Aid Match funding from the UK Government and £11.8 million raised by DEC member charities. The income channels closed in December 2023.

The first six months of the programme focused on helping people to meet their immediate needs, with our member charities providing emergency shelter, clean water, food, healthcare and cash payments.

The second phase, which began in March 2023 and will run until the end of August 2024, prioritises helping flood-affected communities recover and rebuild their livelihoods, as well as supporting activities to mitigate the impact of future floods, including planting trees that can help absorb rainwater and reduce coastal erosion, and offering training on topics such as climate change awareness, disaster risk management, environmental risk factors, first aid and climate-smart agriculture. So far communities have planted more than 110,000 trees.

For those who don't have access to enough land to grow crops, projects are focusing on income-generating activities such as poultry farming, distributing livestock such as goats and providing vocational skills training and cash grants to support the growth of small businesses.

In addition, our member charities have continued to help the most vulnerable meet their basic needs, including providing nutrition support and cash assistance, so people can feed themselves and their families, as well as rebuilding water points and distributing hygiene kits.

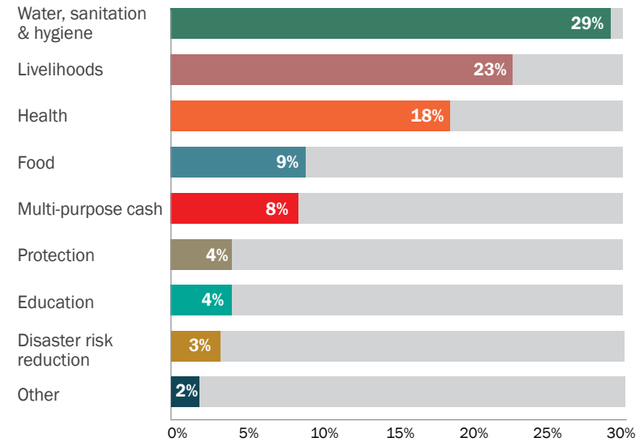
Between March 2023 and February 2024, DEC member charities and their local partners helped around 1.45 million* people. In this period, £9.8 million was spent out of a total Phase 2 budget of £24.1 million.

£21.6 million
expenditure (September 2022 – February 2024)

1.45 million*
people estimated to have been helped with DEC funds

EXPENDITURE BY SECTOR

March 2023 – February 2024



*While efforts have been made to avoid counting people twice, some people may have been helped more than once by different member charities.



Guddi with her children in Sindh, Pakistan, bought her first goat thanks to a DEC-funded cash grant provided by one of our member charities working on rebuilding livelihoods after the floods.

Phase 2 key achievements in Pakistan from March 2023 to February 2024:

452,800
people given access to quality basic health services including mothers with young children

94,300
people given agricultural support such as seeds, training on livelihoods and income generating activities

250,700
children screened and 33,300 treated for malnutrition

183,700
people given access to safe drinking water

21,500
people accessed mental health and psychosocial support services

82
education spaces established or rehabilitated

78,300
people provided with hygiene and dignity kits, containing items including soap and toothpaste

86,600
people received cash to purchase food, restore their livelihoods, or meet basic needs

181
disaster risk reduction plans developed in collaboration with community committees

TURKEY-SYRIA EARTHQUAKE APPEAL



Ahmet* collects a hygiene kit from Saleh Saeed, DEC Chief Executive, at a camp in Kahramanmaraş for people who lost their homes in the earthquake.

The DEC launched its appeal in February 2023 after devastating earthquakes killed more than 56,000 people in Turkey and north-west Syria and destroyed or badly damaged more than 300,000 buildings. More than 18 million people were directly affected by the earthquakes. By 31 March 2024, the total raised by the appeal was £162.1 million. Of this, £113.9 million was raised by the DEC, including £5.0 million matched by the UK government through the UK Aid Match scheme. The remaining £48.2 million was raised directly by DEC member charities using DEC co-branding.

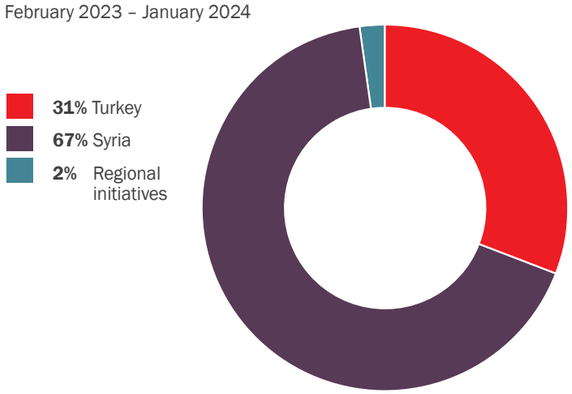
Since the launch of the appeal, fourteen DEC member charities and their partners have spent £44.8 million reaching more than 2.2 million* people affected by the earthquakes.

More than one year on, many thousands of people in Turkey are still living in makeshift camps and continue to face challenges such as water shortages and inadequate sanitation. In north-west Syria the earthquakes exacerbated twelve years of ongoing hostility and instability. The United Nations estimates that 16.7 million Syrians will need humanitarian assistance in 2024 — 10 per cent more than in 2023.

In the first six months of the response the priority was to meet the immediate needs of the most affected communities, providing food, shelter and cash payments, repairing damaged water infrastructure, building toilets and setting up mobile health clinics.

12 MONTH EXPENDITURE BY COUNTRY

February 2023 – January 2024



£44.8 million
expenditure (February 2023 – January 2024)

2.2 million*
people estimated to have been helped with DEC funds

*While efforts have been made to avoid counting people twice, some people may have been helped more than once by different member charities.

In the second six-month phase (August 2023 to January 2024), activities have shifted towards longer term support, including restoring people's livelihoods, while still helping to meet the basic needs of the most vulnerable people affected by the disaster.

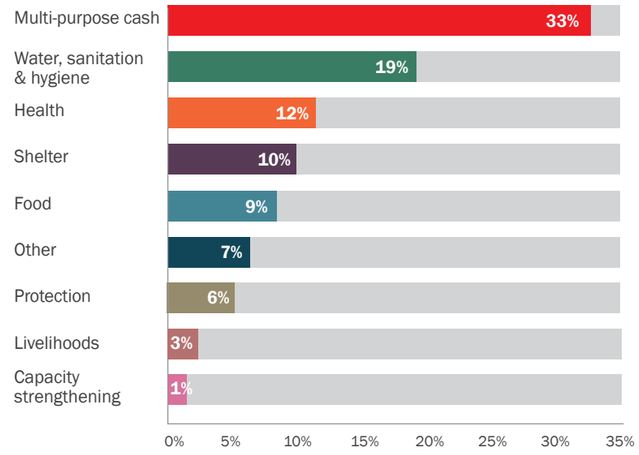
In Turkey, nine DEC member charities and their partners have been helping communities by improving access to drinkable water and hygiene and sanitation facilities in the remaining refugee camps, providing mental health and psychosocial support, distributing cash and voucher assistance, and helping people rebuild their livelihoods. For example, farmers have received farming equipment, technical assistance and veterinary services for livestock, while others have received vocational and entrepreneurship training.

Meanwhile, in Syria fourteen DEC member charities have reached thousands of people by providing access to primary healthcare (through the rehabilitation of healthcare facilities and distribution of healthcare equipment) and mental health and psychosocial support, and providing water, hygiene and sanitation services and multi-purpose cash assistance. Projects also support income generating activities such as offering grants for small businesses.

Over this six-month period, £3.7 million has been spent in Turkey and £13.3 million has been spent in Syria. The programme will run until 31 January 2025.

EXPENDITURE BY SECTOR

February 2023 – January 2024



Phase 1 key achievements in Turkey-Syria from February 2023 to July 2023:

921,000
people provided with safe drinking water

285,000
people given cash payments or vouchers to buy food, medicine, clothing and other items

269,000
people provided with emergency food parcels or vouchers to buy food

150,000
people provided with kits including blankets, kitchen items and clothing

Phase 2 key achievements in Turkey-Syria from August 2023 to January 2024:

503,000
people provided with improved access to drinking water through rehabilitating water points and water trucking

47,000
people given cash payments or vouchers to buy food, clothes and other household items

32,000
people accessed mental health and psychosocial support or other protection services

11,000
people provided with livelihood support through farming equipment, veterinary services for livestock and technical assistance

UKRAINE HUMANITARIAN APPEAL

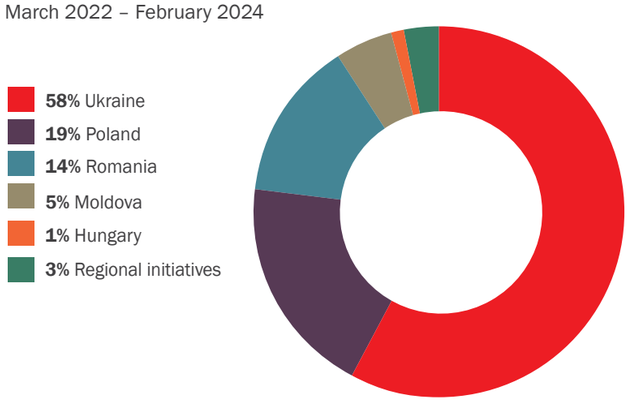


Before the escalation of conflict Tatiana lived in Odesa, Ukraine, and worked as a tailor. She has since moved to Moldova and volunteers at an aid distribution warehouse supported by a DEC member charity.

The DEC launched the Ukraine Humanitarian Appeal in March 2022 following a dramatic escalation in conflict. Two years on, the appeal has raised £437 million including £25 million matched by the UK Government, making it one of the largest DEC appeals of all time. The incredible amounts raised have helped to support 8.2 million* people in Ukraine and neighbouring countries. There are thirteen DEC member charities involved in the response, working with local partners on 37 projects in five countries: Ukraine, Poland, Romania, Moldova and Hungary. Programme work will run until the end of February 2025.

TWO-YEAR EXPENDITURE BY COUNTRY

March 2022 – February 2024

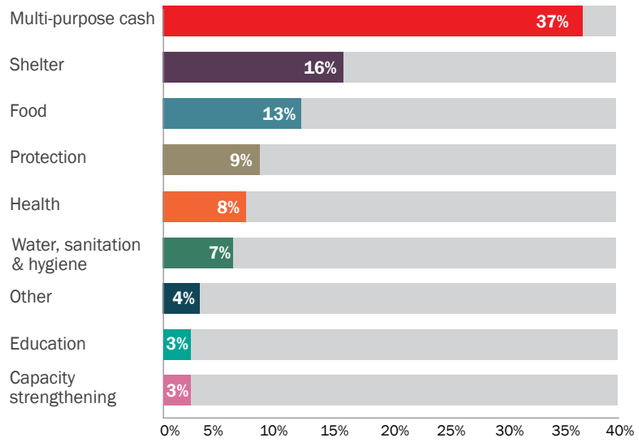


£223.9 million
expenditure (March 2022 – February 2024)

8.2 million*
people estimated to have been helped with DEC funds

TWO-YEAR EXPENDITURE BY SECTOR

March 2022 – February 2024



*While efforts have been made to avoid counting people twice, some people may have been helped more than once by different member charities.



Veronika in her home in Odesa, Ukraine, with one of her ten foster children. Veronika and her family are one of thousands of families that benefited from the supply of clean water, thanks to local infrastructure upgrades.

Two years on from the launch of the appeal, DEC member charities and their local partners have spent £223.9 million on programmes in five countries. The majority of DEC aid expenditure has been inside Ukraine (58%), helping people meet their basic needs by providing cash payments, food, shelter, hygiene items, healthcare, mental health support and by repairing damaged water and sanitation infrastructure.

Funds from the Ukraine appeal have also been used to support refugees with the basics, such as food, medical support and clothing, and to settle into new countries. Refugees have been helped to access longer term accommodation, legal advice and language classes. DEC member charities and partners have also organised events to bring refugees and host communities together, so that refugees get to know the cultures of their host countries and refugee and host children can play together.

Phase 2 key achievements from September 2022 to February 2024:

865,000
people received protection support, including referrals to specialist services

463,000
people provided with food assistance, including food baskets and hot meals

187,000
people provided with hygiene and dignity kits

89,300
people received legal assistance and advice

149,000
people reached with mental health support

25,000
adults and children took part in integration and social cohesion activities

ADAPTING TO CHANGING NEEDS

As the conflict has worn on and the humanitarian crisis continues to evolve, DEC charities have responded to new developments in Ukraine and neighbouring countries.

The constant movement of people, the changes in the presence of humanitarian organisations, funding availability and the insecurity in Ukraine have all meant that it's been important for member charities and local partners to adapt their work. For example, with the attacks on energy infrastructure, the DEC's flexible funding model allowed member charities and local partners to adapt their plans. Organisations could direct funds where they were most needed, supplying and installing generators for people without electricity and the means to keep warm and dry.

As the frontline of the conflict moved, DEC member charities have also adapted their activities in response. For example, when areas of Kharkiv Oblast were retaken by Ukrainian forces, charities provided aid to people in villages in the area and began repairs to homes in Kharkiv city. They also began working in Kherson city after it was retaken by Ukraine, going on to help people affected by the destruction of the Kakhovka dam and subsequent flooding in June 2023.

While fighting continues to drive people from their homes, for many displaced people in Ukraine – and refugees who have fled to neighbouring countries – life is very different. From setting up temporary, emergency accommodation, DEC charities are now focusing more on providing longer term accommodation. And while at the beginning of the response DEC funds were used to help the millions of refugees meet their basic needs, now our member charities are looking at people's longer term needs. For example, DEC funds are also being used to set up specialist centres where refugees can access various kinds of support, including mental health services, language courses and childcare.

Children from Ukraine take part in activities at a DEC-funded psychosocial centre in Chisinau, Moldova, providing a safe space run by the local partner of a DEC member charity.



© Eugene Combs/Christopher Lee

PUTTING INNOVATION AT THE HEART OF OUR WORK

The DEC is incorporating innovative ways of working into its appeal responses to make projects more efficient and effective and bring value for money.

This new approach is based on a two track method. The first track (known as Engine 1) uses tried-and-tested means to deliver aid quickly, such as providing food, clothes and access to housing. The second (Engine 2) invests in trying new approaches, giving DEC member charities and their partners the space to experiment with new models and ways of working, driven by staff on the ground and communities' needs. Examples include research, capacity strengthening, collective work and new partnerships, with a focus on safeguarding, localisation, accountability to affected populations and information as aid.

The aim is not only to provide aid where it is most needed but also to improve the way that the aid system itself works, in order to strengthen future humanitarian responses.

The Ukraine Humanitarian Appeal was the first DEC response to put the dual approach into practice. So far over £10 million has been spent on innovation projects in Ukraine, Poland, Romania, Hungary and Slovakia. This approach is now underway in Turkey and Syria as well.



© Özge Sebzeci/DEC/Fairpicture

Construction work takes place on a large water tank in a container camp in Turkey, where DEC funds are supporting access to clean water for people who lost their homes in the earthquakes.

Spotlight on innovative projects

The biggest Engine 2 project within the Ukraine Humanitarian Appeal is **Sustainable Humanitarian Innovation for Transformation (SHIFT)**, a £10 million partnership between Save the Children and an independent partner.

SHIFT aims to transfer power to the most affected – and best placed to respond – by providing training, coaching and mentoring, research and analysis, cash and voucher assistance, grants and professional advice and services in Ukraine, Poland and Romania. SHIFT is also now active in the Turkey-Syria Earthquake Appeal response.

SHIFT has:

- strengthened local leadership by creating an Eastern European Regional Centre as part of its response
- increased engagement of country office staff and local actors in decision making and established a network to promote dialogue and debate
- created new partnerships between local groups
- supported the growth of local entrepreneurs by providing grants of up to US$15,000, boosting their revenue growth by five to twenty per cent.

Collaborative Cash Delivery Network (CCD), is a global network of international NGOs working together to improve the quality and delivery of cash and voucher assistance in humanitarian crises. It received £3.3 million as part of the Ukraine appeal to expand its services to support aid agencies to deliver cash effectively and efficiently within Ukraine, Poland and Romania.

As part of the Ukraine Humanitarian Appeal, the CCD has:

- provided flexible and accessible funding to grassroots initiatives, enabling local communities to define their own priorities in terms of multi-purpose cash assistance
- facilitated communication and collaboration between international actors from the Cash Working Group and local NGOs
- contributed to evidence-based decision making, resulting in concrete changes to local cash and voucher projects, thanks to evidence generated by the project.

GOAL 4: PRESERVE AND STRENGTHEN THE PUBLIC'S WILLINGNESS TO DONATE TO HUMANITARIAN CRISES OVERSEAS

Reporting back to our donors, partners and sponsors on the work that has been done thanks to their support is a key part of building people's trust in the effectiveness of humanitarian aid and of deepening their support for emergency appeals.

Our approach increasingly uses storytelling, based on detailed case studies, to give a platform and voice to the people at the heart of our work. These case studies, photographs and videos connect recipients with donors directly, showing the UK public how their money is helping.

As well as regular updates throughout the year across our social media channels, website and supporter emails on how DEC funds are being spent, we also delivered three key reporting back campaigns, marking one year on from the Pakistan floods, the first anniversary of the Turkey-Syria earthquakes, and two years on from the escalation of conflict in Ukraine. A wide range of communications and marketing activities were used, including press releases, short films and videos, reports, photography exhibitions, celebrity and media trips, adverts, social media updates and emails to supporters, key donors and partners.

Pakistan Floods Appeal

In June 2023, marking one year on from the monsoon rains that triggered the worst floods in Pakistan's history, his Majesty the King met members of DEC charities and DEC Chief Executive Saleh Saeed to hear about the impact of UK donations for those affected by the disaster. A report was released on the DEC website detailing how donations have helped hundreds of thousands of people recover and rebuild.

The DEC also made a video of a mobile health clinic truck that has been uniquely decorated by a local Pakistani truck artist to tell the stories of flood survivors supported by the appeal. The truck, funded by DEC member CAFOD, was still providing mobile healthcare in villages that were submerged last year. Case studies and videos of members of the communities supported by the projects – covering shelter, clean water, food and healthcare – were also posted to social media.

As patients receive mobile healthcare services in Sindh, children observe Pakistani truck art on a mobile clinic commissioned by the DEC and painted by local artists from the Phool Patti initiative, featuring stories of flood survivors.



© Khaula Jamil/DEC

A private webinar was held for high value donors, corporates, trusts and foundations to report back on the appeal. The panel included speakers from our member charities and the truck artist Ali Salman Anchan, who was able to talk about the project.

Meanwhile, communications activities were developed to report back specifically to the cricket community, which had generously supported the appeal in 2022. The England and Wales Cricket Board published a blog by our Chief Executive on their website, following his trip to Pakistan to visit DEC-funded projects. Saleh Saeed was also interviewed on BBC Test Match Special and a photography exhibition was held at Emirates Old Trafford in Manchester.

Turkey-Syria Earthquake Appeal

Launched in February 2024 ahead of the first anniversary of the disaster, the Turkey-Syria reporting back campaign used a wide range of communications and marketing activities to inform the public that £158.5 million had been raised and how their donations were being used. The campaign focused on three key areas: helping survivors survive, supporting health and wellbeing, and rebuilding lives and livelihoods.

Highlights included *The Locker,* a short film inspired by a real life maternity nurse working in a DEC-funded camp hospital in Syria, and the film gained an estimated 15.7 million impressions across TV, cinema and social media. The BBC dedicated a lengthy slot on The One Show to the Turkey-Syria Appeal, as part of their own commitments to report back to their viewers. This included a film about the DEC and our recent appeals, featuring interviews with Saleh Saeed and Madara Hettiarachchi, the DEC's Director of Programmes and Accountability. Actor and long-time DEC and British Red Cross celebrity supporter, Amanda Redman, visited Turkey to see how DEC funds are supporting families who survived the disaster. On her return she spoke about her experiences on the BBC's The One Show and ITV's Good Morning Britain, and wrote a first person feature for The Express. Meanwhile, Molly Blackall, The i Paper Global Affairs Correspondent, wrote three features based on a trip to Gaziantep in Turkey to visit DEC-funded projects. A programme update report was published on the DEC website, featuring case studies and interviews which were also used as social media posts, and all DEC supporters were emailed with updates.

Campaign messaging reached a broadcast audience of more than 39 million. There were over 2.9 million views of DEC films on social media, around 50 case studies were collected from people in Turkey and Syria, and more than 35 DEC films were produced.

There were more than 305,000 visits to the DEC website during the Turkey-Syria, reporting back campaign (1-18 February 2024), with 275,000 visits to the reporting back page.



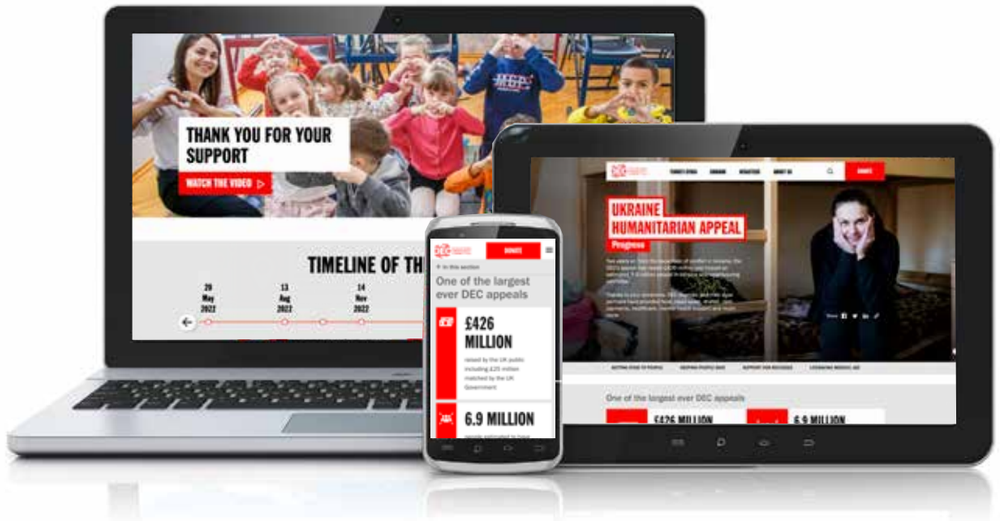
© Özge Sebzeci/DEC/Fairpicture

Actor Amanda Redman visits DEC-funded projects in southern Turkey, which are continuing to help people recover nearly a year on from the devastating earthquakes.



© Don't Panic/Academy/DEC

Right: scene from the short film 'The Locker' commissioned by the DEC to mark one year since the earthquakes.



Ukraine Humanitarian Appeal

Building on last year's ambitious 2023 'Ukraine: one year on' campaign, the second anniversary reporting back campaign focused on two key messages: that £430.7 million had been raised by the appeal, and that these funds enabled our member charities and their partners to support 6.9 million people, a statistic generated via a new methodology used by the DEC programmes and accountability team. A DEC press release highlighting this was reported on by the MailOnline, The Mirror, The Independent and The Evening Standard. In total we received 223 UK media mentions, including on ITV's Good Morning Britain. A Press Association article based on the press release was republished by more than 150 local newspapers, while eight international newspapers published a full-page graphic showing key figures from the release. A short thank-you video was made for social media and case studies were published on social media.

The appeal pages on the DEC website were updated with new information on the response, with a timeline of events. Between 19-26 February 2024 the website received over 24,000 page-views, of which around 5,700 were on the main Ukraine pages.

Children from Ukraine take part in nature learning activities at a safe space in Warsaw, Poland. DEC funds help the centre provide psychological support, legal advice, mentoring, education, language skills and other assistance to refugees.



IMPROVING HUMANITARIAN PROGRAMME DELIVERY THROUGH RESEARCH

The DEC's research and learning agenda identifies key subject areas to investigate, as well as regularly conducting reviews and evaluations of our work to identify trends, best practices and areas for improvement. Among the most pressing current challenges and opportunities are: the environment and climate change, accountability to affected populations, localisation (shifting power and influence to local humanitarian actors), safeguarding individuals and local communities, and the use of direct cash transfers, which has become an integral part of our appeals.

In the last financial year the DEC has carried out a range of learning activities, built into its appeals, including community perception surveys in Afghanistan, Pakistan, Turkey and Syria, a learning review in Afghanistan, a study mapping cash responses and what people did with the money they received as part of the Ukraine regional response, and research in partnership with the London School of Economics looking at climate adaptation in DEC programming in Pakistan and the wider humanitarian sector. The DEC also commissioned a learning review of the last strategy period (2019-2024) and the six appeals that were launched during this time, helping to identify areas of progress and ongoing challenges which can be carried forward into the next strategic period.

These activities support our work on increasing the impact of the funds we raised under Goal 3 of our strategy. Further details on this strategic goal can be found on page 12.

Case study

In late 2023 the DEC commissioned a study to look at partnerships across its membership, as we believe one of the best ways to empower local humanitarian groups is by strengthening their partnerships with local and national organisations. The aim of the research, which focused on learnings from three active DEC appeals across Afghanistan, Pakistan, Turkey and Syria, was to better understand what is needed to support quality and equitable partnerships in order to reinforce their role in crisis response. The DEC Secretariat and members will use the findings to establish a shared vision and plan for achieving this goal.

Core Humanitarian Standard

Over the past year the DEC Secretariat and members have been closely involved with the revision of the Core Humanitarian Standard (CHS), which sets out globally recognised commitments to ensure that organisations support people and communities affected by crisis in ways that respect their rights and dignity. The new CHS was launched in March 2024, and the DEC will be integrating the revised standard into its work over the next financial year.



Kamel* 48, was supported by the water programme from a DEC charity. Here he is helping aid workers in Aleppo.

NEW STRATEGY 2024-2029

This year the DEC developed a new five-year strategy as our previous five-year strategy came to an end. The new strategy will help us continue to deliver on our mission as we face changes and challenges in the years ahead. The emergencies we respond to are ever more complex, impacted by geopolitics and climate change. Technology is advancing, media consumption is shifting and new audience needs are emerging. Our new strategy ensures we remain a thriving, sustainable organisation able to launch the right appeals at the right time, and build trust with our audiences.

The new strategy underpins our mission to raise funds to save, protect and rebuild the lives of people impacted by major disasters in countries without the ability to respond at scale. At its heart is a vision of the world where the impact of disasters is minimised by working together through effective humanitarian response and growing resilience.

The incredible scale of appeals in the previous five-year strategy — raising £763 million across five appeals — unequivocally proves we are stronger together than the collective sum of our parts.



© Kirauta Jamli/DEC

Farmers in Sindh, Pakistan, are supported through a 'cash-for-work' programme by a DEC member charity to dig a water channel that will help them irrigate the land in a more efficient way following the devastating floods that ruined livelihoods in the region.

FOUR STRATEGIC PILLARS

Working with and through our member charities and the Rapid Response Network we will prioritise our activities under the following strategic pillars

1 BE READY TO LAUNCH THE RIGHT APPEALS AT THE RIGHT TIME

- **Maximise appeal income:** We will maximise appropriate opportunities to raise money during appeals.
- **Grow our partnerships:** We will develop our relationships with key partners that provide us both reach and money to generate the greatest income during appeals.
- **Optimise digital and social channels:** We will invest in our use of digital and social channels to reach more people, providing them with ways to donate easily and quickly during appeals.
- **Prioritise data and targeted technology:** We will focus time, energy and resource on our fundraising data management and adopting targeted technological advancements to improve and drive our fundraising efforts.

2 BUILD TRUST AMONG OUR AUDIENCES AND PARTNERS

- **Mobilise a 'whole appeal' approach to marketing and communications activities:** We will formalise a 'whole appeal' approach to optimise every meaningful opportunity to engage our audiences.
- **Reimagine our supporter experience:** We will improve our supporter experience to increase the likelihood of future donations and long term donor value.
- **Invest in our existing and future audiences:** We will improve our engagement with current DEC supporters and put in place the building blocks to engage our audiences of the future.
- **Drive timely, impactful, and authentic content:** We will work even more closely with member charities and local communities to capture and produce engaging content to drive meaningful engagement across multiple channels.

3 DRIVE CHANGE IN THE HUMANITARIAN SECTOR AND INCREASE IMPACT

- **Harness our collective impact:** We will channel the impact of DEC and member charities so that our humanitarian response is greater than the sum of its parts.
- **Influence the sector:** We will drive change through our unique position in the humanitarian sector, showcasing our work on flexible funding, and adaptative and innovative programming.
- **Explore and strengthen our climate change and protracted crisis response:** We will explore the most effective ways for DEC to drive impact, awareness and funds for these humanitarian emergencies.
- **Support a shift of power:** We will ensure DEC programmes support shifting the power, through amplifying locally led responses and local voices, safe programming, environmental protection and climate adaptation in our programmes, approaches and communications.

4 BE A SUSTAINABLE AND THRIVING ORGANISATION

- **Support our people:** We will be a sector leading employer of choice, protecting our strong organisational culture, investing in our teams' development, and supporting them to thrive.
- **Embed Environmental, Social and Governance (ESG) commitments:** We will define and act upon our cross-cutting organisational commitment to ESG, embedding improved practices.
- **Evolve our financial and risk strategy:** We will evolve our current approach to organisational financing and risk, creating a more sustainable organisation better able to withstand future unpredictability and meet regulatory and compliance requirements.
- **Invest in our systems and processes:** We will review and improve our systems, infrastructure and processes to ensure they are secure, robust, efficient and used effectively.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The DEC has been operating since 1963, and was registered as an independent charity on 4 June 1997. It is incorporated as a company limited by guarantee: we have no share capital, and the guarantee is limited to £1 for each of our 15 members. Our governing document is the Memorandum and Articles of Association of the company.

The DEC Secretariat has a core staff of 36 people (as at 31 March 2024) who run DEC appeals and oversee the use of DEC funds. The DEC plays a large role in fundraising and communications, but also in oversight and accountability, relating to how money raised is spent, and in promoting standards of good practice among members.

Financial review

The financial summary for the year 2023/24 reflects a year when the DEC did not launch an appeal, but continued to receive donations and released funds to our members against existing appeals. Overall, the DEC enters into a new strategic period in a robust financial position to invest in the strategy and deliver against its overall strategic aims.

Total income received directly by the DEC including Gift Aid and bank interest for the year amounted to £32.9 million (2023: £215.7 million). Of this, the DEC Turkey-Syria Earthquake Appeal (launched February 2023) raised £12.5 million, the DEC Pakistan Floods Appeal (launched September 2022) raised £1.4 million and the DEC Ukraine Humanitarian Appeal (launched March 2022) raised £8.0 million. All values include Gift Aid. In addition, DEC received donations and legacies of £2.3 million (2023: £2.7 million).

Total expenditure for the year amounted to £53.7 million (2023: £262.4 million), including £47.3 million (2023: £251.2 million) of appeal funds committed to DEC members for use towards humanitarian programmes and for collective initiative projects, £5.0 million (2023: £10.5 million) in costs of raising funds, and £1.4 million (2023: £0.6 million) of other costs. The DEC's core costs are covered by contributions from our members and a share of appeal Gift Aid, with appeal-specific costs charged to the related appeal.

Cost recovery against our appeals is limited to no more than fifty per cent of the Gift Aid received on each appeal. We also ensure that total DEC costs, both direct fundraising and indirect overhead recovery, totals no more than twenty per cent of DEC income raised. Historically we have achieved maintaining DEC costs at around ten per cent of DEC appeal income, and for the DEC Ukraine Humanitarian Appeal, at the time of publication, the DEC costs make up approximately six per cent of total DEC appeal income.

Reserves review

Reserves at year end were reduced, with restricted funds being transferred across to members, and unrestricted funds being designated against the strategy and fundraising initiatives. Unrestricted funds of £18.0 million (2023: £20.6 million) have been broken down further into the following four categories:

1. *Operational reserve – £5.0 million (2023: £4.0 million)*

The trustees have set a target of free reserves (reserve policy), which are those general funds that are freely available to spend on any of the charity's purposes and exclude restricted and designated funds and fixed assets held for the charity's own use. The target range of free reserves (net of designated and general funds) has been set at twelve months'(+/- three months) core overhead costs, which is currently budgeted at £4.3 million for 2024/25. This target considers working capital requirements and the need to fund operations in between appeals.

The Board considers that holding a twelve month reserve is appropriate to allow the charity to manage a period without appeal activity, based on a review of the frequency of appeals in the past. The Board has agreed that the DEC should fund raise directly towards its running costs (core fundraising) reducing reliance charges on appeal income and so the level of operational reserve may reduce.

The Board will keep the reserve policy under regular review.



Aid worker Orwa (right) assess the damage to Modar's* (left) home in Syria, before providing earthquake-affected families with cash support through the local partner of a DEC member charity.

2. *Strategic investment fund – £10.0 million (2023: £nil)*

The trustees have decided to designate £10 million to fund the implementation of the DEC's new five-year strategy, running from 2024-2029. This fund, over the five years, will provide the funding to invest in the DEC so it can deliver against its strategic objectives, as shown on page 27. The size of the fund has been calculated based on the underlying strategic projects that will be delivered over five years under the overall strategy. Initial assessment of budgetary requirements against each project has been made, and spend against this fund will be monitored by the Board on a regular basis.

3. *Fundraising mitigation fund – £3.0 million (2023 £nil)*

These funds have been set aside to mitigate the risk that over the five years the new core fundraising activity fails to deliver. Total income included in our five-year financial forecast against this activity is £4.5 million. As there is no track record of the DEC raising funding directly for its costs, there is considerable uncertainty as to how successful this new activity will be.

4. *General fund – £nil (2023: £15.6 million)*

This represents surplus unrestricted reserves which will be allocated during the strategic period, either to manage short term shortfalls in funding, or will be applied to future appeals. Trustees will review this fund periodically, and any surplus funds will be returned to open appeals.

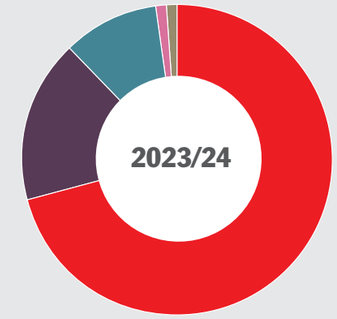
At 31 March 2024, all funds had been designated (as detailed above) or allocated to restricted appeal funds, and therefore the balance on general funds is £nil.

Through the strategic period 2024-29, the trustees expect reserves to fall back towards the reserves policy level. Any reserves the Board deem to be in excess of need will be transferred to live appeals or the DEC Emergency Fund.

Governance review

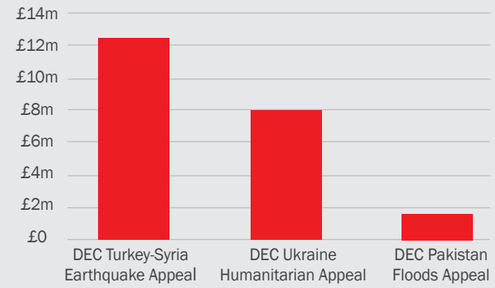
The Board has adopted the Charity Governance Code, and engages independent consultants to carry out a tri-annual review of performance against the code. The Charity Governance Code was updated in 2020 to strengthen the existing diversity and integrity principles to reflect evolving best practice. The last DEC review was carried out by Compass Partnership in 2023, who commented that: "We heard much praise for the generally high standard of governance supported by many examples of topics where the Board had added high value." Recommendations arising from the review were discussed by the Board, with an action plan agreed to help the Board become more strategically agile. Recommendations from the review included specific improvements to trustee induction process and role descriptions, and arranging Board meeting agendas to spend more time on strategic topics. Progress will be reported to the Board periodically.

DEC UNRESTRICTED INCOME

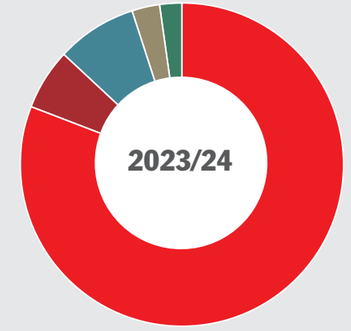


- **71%** Gift Aid
- **17%** Cash investment income
- **10%** Member agency contributions
- **1%** Unrestricted trust donations
- **1%** Legacies

DEC APPEAL INCOME



DEC EXPENDITURE



- **81%** Allocated to members*
- **6%** Collective initiatives allocated to members
- **8%** Cost of raising funds
- **3%** Support costs and governance
- **2%** Lesson learning and accountability

*Member charities may use up to 7% of these funds in the UK to support their response.

Fundraising governance

The DEC undertakes active fundraising only in the context of DEC appeals, closing at least six months ahead of the end of appeal programming to allow time for all donations to be included in planned programming.

Following the decision to launch an appeal for a crisis, we engage energetically with the public and our supporters to draw attention to the humanitarian need and raise money, using a wide range of fundraising approaches, to maximise donations to the appeal.

This includes broadcast, print and online advertising, direct marketing activities, engaging with local community and faith groups, and working with partners, businesses, trusts and foundations and philanthropists. Our fundraising activity is carried out by our core staff team, and the DEC does not employ professional telephone or street fundraisers or commercial participants.

The DEC complies with all relevant statutory regulations, including the Charities Act 2011, the Data Protection Act 2018 and the Privacy and Electronic Communications Regulations 2003. We always seek to act in ways that are legal, open, honest, and respectful – striving for best practice in fundraising by complying with a range of codes of practice, including being registered with the Fundraising Regulator, and adhering to its Code of Fundraising Practice and Fundraising Promise. We have a donations acceptance policy, which was freshly reviewed within the year by the Board of Trustees, that assesses ethical and reputational concerns, particularly for contributions from the private sector. We are careful to monitor our fundraising activities and provide supporters with help and information via our website, as well as via email, phone and post.

The DEC is committed to fundraising in an honest and responsible way. We take care to ensure we act appropriately with people who may be in vulnerable circumstances. The DEC's Vulnerable Persons Policy outlines how we seek to protect supporters who may be in vulnerable circumstances, detailing how we can identify potential vulnerability and what action we will take.

We have a complaints policy available on our website and we record and respond to complaints received.

In the 2023-24 financial year, the DEC received 3,673 email queries from the public, including 65 complaints, which are reported to the Executive Team and trustees. This is a reduction from the previous year due to launching no new appeals. Feedback shows that 88.7 per cent of those who contacted us were satisfied with our response and follow-up.

Board of Trustees

The Board of Trustees are directors of the company and, as shown on page 58, comprise six independent trustees (including the Chair of Trustees, Vice Chair and Honorary Treasurer) alongside the chief executives of each of the DEC's member charities. Trustees have no financial beneficial interest in the charity but do have voting rights. Trustees receive no remuneration or any other emoluments from the DEC. Biographies of trustees are shown on the DEC's website.

The Board meets three times each year as well as on an ad hoc basis to discuss urgent matters relating to DEC appeals. During 2023/24 the Board held a number of additional meetings focussed on the development of the new 2024 - 2029 strategy. The Board has established committees – Membership and Accountability (MAC); Audit, Finance and Risk (AFR); Remuneration (RemCom); and Donations Acceptance (DAC) – that operate under agreed terms of reference and report back to the full Board.

These committees are chaired by independent trustees and also include member trustees, as shown on page 58.

Independent trustees, including the Chair and Honorary Treasurer, hold office for a term of three years. They may then be reappointed for a second term, with provision to extend this second term by up to 12 months, and then retire from office. Member trustees hold office for a term that is related to their roles as chief executive of a DEC member charity.

MEETING ATTENDANCE

	% attendance	No of trustees attending
Board of Trustees Committee	100%	16 (out of 21 trustees)
	50-75%	5 (out of 21 trustees)
Membership and Accountability Committee	100%	7 (out of 10 trustees)
	66%	2 (out of 10 trustees)
	0–33%	1 (out of 10 trustees)
Audit, Finance and Risk Committee	100%	5 (out of 7 trustees)
	0–33%	2 (out of 7 trustees)
Remuneration Committee Committee	100%	5 (out of 5 trustees)
Donations Acceptance Committee	100%	4 (out of 7 trustees)
	66%	3 (out of 7 trustees)

The appointment of new independent trustees is overseen by the Board with support from the Membership and Accountability Committee, following an analysis of skills, targeted advertising, and an interview process, with diversity and inclusion being taken into account throughout the process. The Chair is nominated by the independent trustees and appointed by majority agreement of the member trustees.

Sue Inglish is due to end her second and final term as Chair of Trustees in March 2025. An open recruitment process is being held during 2024 to identify the next Chair of Trustees.

Trustee induction and conduct

Trustees sign a Declaration of Interests, Conflicts, Related Party Transactions and continuing compliance with the Fit and Proper Test form that is reviewed annually. New trustees are given a detailed induction by the Chair of Trustees, the DEC's Chief Executive and senior staff. A trustee handbook is also provided to new trustees, including relevant policies, procedures, governance information and role descriptions. This is revisited after one year to support each trustee's ongoing learning and development with the DEC.

Remuneration

The Remuneration Committee is responsible for reviewing DEC Secretariat remuneration policy and practice on an annual basis for recommendation to the full Board. The Committee specifically sets the remuneration of the Chief Executive and salary ranges for the Executive Team. The DEC's reward policy provides for an annual cost of living increase with reference to inflation and sector standards, with a pay benchmarking exercise carried out every three years to ensure that remuneration levels remain competitive in line with averages for the wider charity sector.

35 year old, Sughra, received cash assistance from a member charity and its implementing partners to start a shop in her village and earn a sustainable income. She is the sole breadwinner for her family of 7.



© Khaula Jamil/DEC

Risk management

The DEC has a robust framework for identifying, reporting and managing risks and is accountable for the effective use of the charitable funds raised in its name. The DEC is not operational in aid delivery, and therefore delegates the management of risks associated with delivering humanitarian programmes to its member charities while maintaining oversight through an assurance system that includes independent reviews and evaluations, regular member reporting and external verification against the Core Humanitarian Standard.

The DEC has adopted an approach that assesses the charity's risk appetite in specific areas and maintains a risk register which is regularly reviewed in relation to those risks associated with our responsibilities for fundraising, stewardship and oversight, including what controls and safeguards operate to manage or mitigate against key financial risks. The DEC holds reserves to mitigate against key risks as detailed in the Reserves review on page 29.

Key risks

Risk	Risk mitigation
The risk that a DEC appeal is unsuccessful, or is seen as such, raising a low level of funds. This risk is perhaps greatest in relation to humanitarian crises that arise from conflict or are slow in their onset.	The DEC monitors the onset of crises as they develop, assesses evidence of public interest and empathy and obtains feedback from broadcasters and other third parties before making an appeal in order to maximise the chance of success.
The risk that programmes funded by the DEC and managed by member charities fail to deliver the planned benefits to disaster-affected communities, whether due to poor quality or financial losses, including risks of fraud, diversion of funds or safeguarding breaches.	The DEC ensures its members have effective processes to manage complex risks, including in relation to any partner organisations with which they are working. The DEC also has an established framework of accountability and due diligence to ensure member charities have in place effective systems, processes and controls. Part of this framework is a serious incident reporting protocol to ensure all relevant incidents are promptly reported. Due to the nature of the work that the DEC funds, there is always the risk of a serious incident occurring. The Board has appointed a lead trustee for safeguarding matters and has held meetings for DEC member trustee leads to discuss and share safeguarding best practice.
The risk that IT failures or a security breach results in unauthorised access to stored data and a loss of confidence in the DEC or damage to the charity's reputation.	In managing this risk, the DEC works closely with fundraising partners and suppliers. The DEC has information security policies in place, carries out regular staff training, has ongoing monitoring in this area and regularly updates security measures supported by external suppliers.
The risk that strongly negative media or publicity, whether direct or indirect, causes damage to the DEC's position with the public, donors or other stakeholders.	The DEC works with members to ensure the highest levels of transparency and to deliver accountability to donors, building on its work on accountability to affected populations. The DEC invests in raising public trust by reporting back on how appeal funds are spent. We require our members to adopt and adhere to the DEC accountability framework across all areas of activity.
The risk of losing ground to a new digital competitor or to changes in news media and public viewing habits towards the DEC's traditional broadcast appeal.	The DEC continues to invest in development and innovation in fundraising, marketing and communications across digital media. The DEC partners and works with major digital platforms, including social media and search engines, to engage with digital influencers and to work with public broadcasters to increase their digital offering.
The risk that domestic or international news will adversely affect the public's willingness and ability to donate to overseas crises at the point of appeal launch.	The DEC monitors domestic and international trends to ensure that it can adapt and respond rapidly to change.
The risk that the DEC suffers business interruption resulting in a failure to deliver against its appeal responsibility, due to either a failure of infrastructure or a staffing disruption.	The DEC monitors and improves all critical systems, ensuring contingencies are in place. All key staff have cover plans in place, with deputies for CEO and all directors appointed. Regular wellbeing reviews monitor the mental health of staff, particularly during heightened activity of an appeal.


© Maciek Musialek/DEC

Ivanna receives a donation from Saleh Saeed, CEO of the Disasters Emergency Committee, in Odesa, Ukraine.

Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

In making this judgement, the trustees considered current financial performance, free reserve levels, future cash flow forecasts (one year from account signing date) and the 2024/25 budget.

Investment policy

Under its memorandum and articles of association, the charity has the power to make investments. The DEC needs to be in a position to enable its members to act very quickly in emergencies and therefore has a policy to balance keeping a proportion of funds in instant access and short-term deposits that can be accessed readily with considerations of high security and investment return.

Stakeholder engagement

The trustees, who are Directors for the purposes of the Companies Act, confirm that in accordance with Section 172 (1) of the Companies Act they act in a way they consider most likely to achieve the purposes of the Company. In making this assessment, the trustees consider the relevant actions of the Board, and engagement with all stakeholders is described throughout the annual review. Taking the areas required for disclosure in turn:

- *The likely consequences of any decision in the long term*

Organisational decisions are made by the trustees with reference to the charity's five-year strategic plan, which is summarised on page 26 of this report. This strategic plan was developed with key stakeholders of the DEC, including member charities, broadcasters, and DEC staff.

Risk management processes are set out on page 32 of this report, and the charity's reserve policy is also detailed on page 29.

The Board includes representatives of each of the 15 DEC member charities, who ensure that decisions made are in the best interests of the DEC in the long term.

- *Engagement with recipients*

The DEC Board has made external verification/certification against the Core Humanitarian Standard (CHS) on Quality and Accountability a membership requirement. All DEC members have been independently verified or independently certified. As part of this process, members are required to ensure that communities and people affected by crises receive assistance appropriate and relevant to their needs. In order to achieve this, members are required to engage appropriately with recipients. Members communicate, consult and provide for the participation of interested and affected stakeholders, ensuring that their concerns, desires, expectations, needs, rights and opportunities are considered in the establishment, implementation and review of the programmes assisting them.

- *The interests of the company's employees*

The DEC had a staff of 36 employees as of 31 March 2024 (2023: 37 employees). The oversight of remuneration is undertaken by the Remuneration Committee, a sub-committee of the Board of Trustees. The charity has employed an HR Manager to provide in-house HR support for the team. Additional staff benefits include discounts for health, wellbeing, personal and financial essentials. We advocate being a flexible and inclusive employer and (currently) expect staff to be in the office two days per month.

The DEC carries out regular staff surveys to monitor, amongst other factors, staff wellbeing and assess the effectiveness of hybrid working.

The charity is engaged in an Equality, Diversity and Inclusion (EDI) programme, which has included externally facilitated workshops with staff, and the development of a work plan to further cement EDI principles within the DEC, as part of the overall HR strategic plan. This work is being overseen by the Board and supported by the internal HR Manager post.

• *The need to foster the company's business relationships with suppliers, customers and others*

The DEC is keen to maintain a positive relationship with its suppliers, ensuring all non-disputed invoices are paid within agreed payment terms. The relationship with our suppliers is key for the DEC, as during appeals we often require our suppliers to turn around services very quickly in order for us to achieve appeal deadlines. DEC staff invest time to meet suppliers outside of appeal to build relationships and seek better ways of working. Any supplier complaints are notified to the Director of Finance and Resources. The DEC's relationship with its supporters is outlined on page 30 of this report.

• *The impact of the company's operations on the community and environment*

The DEC has offices by Regents Canal, London, between Angel and Old Street. We are looking at ways we can engage positively with the local community. With regards to our impact on the environment, we are looking at ways in which we can move to be carbon zero in the coming years. We expect to make a limited number of visits to countries where DEC members are responding as part of an appeal over the coming year. We generally cooperate with international colleagues and partners via virtual meetings as opposed to international travel, but acknowledge the value of field visits in relation to both checking on the work being funded by the DEC and the reporting back of progress to donors. We have engaged local content gathering visits (journalists, photographers) in order to both gain access to remote areas, and to minimise cost and impact of travel. All our furniture, fittings, equipment, and carpet tiles in our office have been transferred from our previous office, thereby reducing waste and cost. We have recycling bins in our office, auto-sensors on lights and centrally controlled air-cooling systems.

As the DEC is deemed a large company under the Companies Act criteria, it therefore falls under the reporting requirements of the Streamlined Energy and Carbon Reporting (SECR) legislation. However, as the DEC did not consume more than 40,000 kWh of energy during the financial year, it qualifies as a low energy user and is exempt from reporting under these regulations.

DEC members are asked at each reporting milestone what measures they are taking to reduce the environmental impact of their work and strengthen affected communities' resilience to climate change. Over the course of the new strategic period, the DEC will include the Climate and Environment Charter as a membership requirement. This will involve member charities being periodically assessed against the charters' commitments.

• *The desirability of the company maintaining a reputation for high standards of business conduct*

The DEC has a policy structure to ensure the management of regulatory and legal risk and is committed to complying with all applicable laws and regulations relating to fraud, bribery, and corruption.

• *The need to act fairly between members of the company*

The trustees understand the Charity Commission requirements and understand the need to avoid and manage potential conflicts of interest.

Statement of Trustees' responsibilities

The trustees (who are also the directors of the DEC for the purposes of company law) are responsible for preparing the trustees' report, including the strategic report and the financial statements in accordance with applicable law and UK Accounting Standards (UK 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 its incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and then apply them consistently
2. observe the methods and principles in the Charities SORP
3. make judgements and estimates that are reasonable and prudent
4. 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
5. 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 ensuring that adequate accounting records are kept 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.

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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The strategic report includes a review of financial performance and of the charity's reserves position. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue. The accounts have therefore been prepared on the basis that the charity is a going concern.

Insofar as each of the trustees of the charitable company at the date of the approval of this report is aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the audit report) of which the company's auditor is unaware
- each trustee has taken all steps that they should have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Meeting and reporting on public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit.'

The structure of the trustees' annual report includes reporting on our strategic aims, the DEC's activities and achievements during the year and our plans going forward.

We have highlighted how our work furthers our charitable purpose and the significant benefits it brings to:

1. people in developing countries in urgent need of emergency relief, regardless of race, creed or nationality, through the funding provided by DEC appeals to 15 of the UK's leading humanitarian charities;
2. the promotion of the efficiency and effectiveness of life-saving assistance and the alleviation of poverty;
3. people in developing countries affected by an emergency situation being involved in the relief effort and being treated with dignity.

This trustees' report, including the strategic report, was approved by the Board of Trustees on 14 August 2024 and signed on its behalf by

Sue Inglish
Chair

Melanie Hind
Honorary Treasurer

Pupils take part in lessons at one of the schools rehabilitated by a DEC member charity in Aleppo, Syria, after the earthquakes.



© Hasan Belal/Fairpicture/DEC

INDEPENDENT AUDITOR'S REPORT

To the members of the Disasters Emergency Committee

OPINION

We have audited the financial statements of the Disasters Emergency Committee for the year ended 31 March 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 Financial Reporting Standard 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 March 2024 and of the 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; and
- 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 trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

OTHER INFORMATION

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

OPINION 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' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' 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:

- the parent company has not kept adequate accounting records; or
- the parent company 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.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 34, the trustees (who are also the directors of the charitable company for the purposes of 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were:

- Charities Act 2011
- Companies Act 2006

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be necessary to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were:

- Charity Commission regulations
- General Data Protection Regulation (GDPR)
- Anti-fraud, bribery and corruption legislation
- Environmental protection legislation
- Health and safety legislation
- Employment legislation

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.

Naziar Hashemi
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
London, UK

Statement of Financial Activities for the year ended 31 March 2024

(incorporating an income and expenditure account)

	Note	Unrestricted funds £'000	Restricted funds £'000	**2024 Total £'000**	2023 Total £'000
Income from:					
Donations and legacies	2a	2,007	298	**2,305**	2,757
Charitable activities					
DEC Turkey-Syria Earthquake Appeal	2b	4,273	8,187	**12,460**	98,485
DEC Pakistan Floods Appeal	2b	601	828	**1,429**	36,341
DEC Ukraine Humanitarian Appeal	2b	1,506	6,482	**7,988**	70,176
DEC Afghanistan Crisis Appeal	2b	276	3	**279**	4,818
DEC Emergency Fund	2b	-	120	**120**	-
DEC Coronavirus Appeal		-	-	**-**	11
Humanitarian Emergency Fund (Scotland)		-	23	**23**	23
Humanitarian Emergency Fund (Wales)		-	22	**22**	20
Cash investments		1,812	6,468	**8,280**	3,041
Other income	2c	-	-	**-**	26
Total income		**10,475**	**22,431**	**32,906**	**215,698**
Expenditure on:					
Raising funds	3	2,811	2,222	**5,033**	10,499
Charitable activities					
Turkey-Syria earthquake response programmes	4	227	26,121	**26,348**	70,095
Pakistan floods response programmes	4	32	7,520	**7,552**	28,101
Ukraine humanitarian response programmes	4	172	11,364	**11,536**	146,645
Afghanistan response programmes	4	-	1,883	**1,883**	5,000
Coronavirus response programmes	4	-	-	**-**	1,442
Humanitarian Emergency Fund (Scotland)	-	-	33	**33**	22
Humanitarian Emergency Fund (Wales)		-	22	**22**	20
Lesson learning and accountability	3	894	387	**1,281**	606
Total expenditure		**4,136**	**49,552**	**53,688**	**262,430**
Net (expenditure)/income for the year		6,339	(27,121)	**(20,782)**	(46,732)
Transfers between funds	14	(8,951)	8,951	**-**	-
Net movement in fund		**(2,612)**	**(18,170)**	**(20,782)**	**(46,732)**
Reconciliation of funds					
Total funds brought forward	14	20,612	39,264	**59,876**	106,608
Total funds carried forward	14	**18,000**	**21,094**	**39,094**	**59,876**

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.
Comparable information for the year ended 31 March 2023 is shown in note 16 to the financial statements.
Movements in funds are disclosed in note 14 to the financial statements.

Balance Sheet at 31 March 2024

	Note	**£'000**	**2024 £'000**	£'000	2023 £'000
Fixed assets					
Tangible fixed assets	8		**236**		285
			236		285
Current assets					
Debtors	9	**21,932**		28,383	
Cash at bank and in hand	10	**107,436**		223,897	
		129,368		252,280	
Liabilities					
Creditors: amounts due within one year	11	**(90,510)**		(192,689)	
Net current assets			**38,858**		59,591
Total assets less current liabilities			**39,094**		59,876
Net assets	13		**39,094**		59,876
Funds					
Unrestricted funds					
Operational reserves	14	**5,000**		4,000	
Designated reserves	14	**13,000**		1,000	
General reserves	14	**-**		15,612	
Total unrestricted funds			**18,000**		20,612
Restricted funds	14		**21,094**		39,264
Total funds			**39,094**		59,876

The cash at bank and in hand balance mostly represents funds raised during appeals, the disbursement of these funds which takes place over the period of the programmes in question. More details are disclosed in note 10 to the financial statements, and the associated member agency creditors in note 11.

Approved by the trustees on 14 August 2024 and signed on their behalf by

Sue Inglish
Chair

Melanie Hind
Honorary Treasurer

Disasters Emergency Committee
Company Number 03356526

Statement of Cash Flows for the year ended 31 March 2024

	Note	**2024 £'000**	2023 £'000
Cash flows from operating activities			
Net cash provided (used in)/by operating activities	15	**(124,640)**	56,235
Cash flows from investing activities			
Interest from investments		**8,280**	3,041
Purchase of fixed assets		**(101)**	(137)
Net sale of current asset investments		**-**	-
Net cash provided by investing activities		**8,179**	2,904
Change in cash and cash equivalents in the year		**(116,461)**	59,139
Cash and cash equivalents at the beginning of the year		**223,897**	164,758
Cash and cash equivalents at the end of the year		**107,436**	223,897

	At 1 April 2023 £'000	Cash flows £'000	Other non-cash changes £'000	**At 31 March 2024 £'000**
Analysis of cash and cash equivalents and of net debt				
Cash at bank and in hand	223,897	(116,461)	-	**107,436**
Total cash and cash equivalents	223,897	(116,461)	-	**107,436**

Notes to the financial statements for the year ended 31 March 2024

1. ACCOUNTING POLICIES

a) Basis of accounting

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

b) Public benefit entity

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

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In making this judgement, the trustees considered current financial performance, free reserve levels, future cashflow forecasts (one year from account signing date) and the 2024/25 budget.

d) Estimates

The financial statements include the following estimates:

1. Gift Aid. At the time of signing, the financial statements include Gift Aid accrued income of £0.7 million which includes an estimate for claims not yet processed by the DEC. The basis of the estimate is historic recovery on previous appeals.

2. Legacy recognition. The DEC's policy on recognition of legacy income is detailed in note 1 e).

3. Allocation to members. The DEC's policy on allocating appeal funds to members is detailed in note 1 i).

4. Investment income. The DEC's policy on restriction of investment income is to follow to restriction of the original donation, estimates are included where exact figures are not available.

Other than the areas of estimation detailed above, the trustees do not consider that there are any other 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, it is probable that the income will be received and that the amount can be measured reliably. Income includes associated Gift Aid tax reclaims.

Donations to DEC appeals are included as restricted income, used to fund the related disaster response programmes. Associated Gift Aid tax reclaims are included as unrestricted income and then transferred to the related restricted fund for each DEC appeal. Contributions from member charities towards DEC's appeal preparedness is included as donations and accounted for when received.

Income from legacies is included when received from the estate or when the charity is notified by the executor that a distribution will be made. DEC policy in financial year 2023/24 was to allocate 50% of legacy income to restricted income used to fund disaster response programmes and 50% was allocated to unrestricted income, unless the will directs otherwise. From 1st April 2024, DEC policy was updated to allocate legacy income to unrestricted income, unless the will directs otherwise.

Interest on funds held on cash deposit is included when receivable.

f) Donations of services

During the year the DEC has benefited from legal, broadcasting, promotion and donations processing services received free or at discounted rates from various providers. Where the value of the services is quantifiable the value has been attributed to these services in the accounts.

The majority of services provided are not reasonably quantifiable and measurable and the cost of identifying them and assessing their value to the DEC would outweigh the benefit to users of the accounts. Therefore these donated services have been omitted.

In accordance with the Charities SORP (FRS 102), volunteer time is not recognised. The trustees' annual report provides more information about their contribution.

g) Fund accounting

Restricted funds are used for specific purposes as laid down by the donor or related to a specific DEC appeal. 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.

h) 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 charity in encouraging individuals and other third parties to make voluntary contributions to DEC appeals, as well as the cost of any activities with a fundraising purpose.

Expenditure on charitable activities includes the funds allocated to DEC member charities towards the costs of delivering disaster response programmes as set out in note i) below. Expenditure is recognised

Notes to the financial statements for the year ended 31 March 2024

when allocations are confirmed to members because it is at this time that a firm commitment is made by DEC towards the planned programmes of work by members in response to each appeal.

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

i) Basis of allocation to member charities

Member charities receive a share of the appeal income if they opt into that appeal. A formula known as the Indicator of Capacity (IOC) is used to allocate appeal funds among DEC member charities. DEC informs the member charities of their estimated income from an appeal after one week and commits funds towards disaster relief programmes two weeks after the appeal launch. Further allocations are made as income for specific appeals is received and as the programme is implemented. On Board approval, funds may be allocated outside of the IOC formula where required.

j) Allocation of support costs

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

Fundraising expenditure has been shown separately. These costs are incurred in seeking donations and voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity. Included within this category are costs associated with the strategic as opposed to day-to-day management of the charity's activities.

Support costs, which include costs associated with general management, financial management and accounting, information technology, human resources and premises, are allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. Support costs and other core costs are recharged to the restricted fund and will fluctuate annually based on appeal activity during the year. The basis of the cost allocation has been explained in the notes to the accounts.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible and intangible assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets, or groups of assets purchased within a single project, costing £1,000 and above are capitalised. 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 depreciations/amortisation rates in use are as follows:

Leasehold improvements
- five years or term of lease if shorter

Furniture, fittings and office equipment
- five years

Computer equipment
- three years

Website development & software
- three years

m) 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. Cash deposits with maturities above three months are shown as current asset investments.

n) Pension contributions

The charity has a stakeholder pension scheme and makes defined contributions based on salary. Pension contributions are charged to the statement of financial activities as incurred and attributed to unrestricted and restricted funds in line with other Secretariat staffing costs.



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Members of the Rapid Response Team from the local partner of a DEC member charity take part in training in Odesa, Ukraine.

Notes to the financial statements for the year ended 31 March 2024

2. INCOME

2a) Donations and legacies

	Unrestricted £'000	Restricted £'000	**2024 Total £'000**	2023 Total £'000
Member agency contributions	1,000	-	**1,000**	1,000
Legacies	111	263	**374**	1,755
Unrestricted trust donations	60	-	**60**	-
Donated services	35	35	**70**	-
Gift Aid	795	-	**795**	-
Regular giving	6	-	**6**	2
Total donations and legacies	**2,007**	**298**	**2,305**	2,757

Gift Aid income relates to income from historical appeals where programmes have ended. This income is retained as unrestricted income to fund the running of the charity.

Unrestricted trust donations are to support the ongoing running costs of the DEC, as driven by the five-year strategy for 2024-2029. Restricted donations supporting appeals from trusts and foundations are included within Appeal donations (see note 2b. Charitable Activities).

2b) Charitable activities

	Unrestricted Gift Aid £'000	Restricted appeal donations £'000	**2024 Total £'000**	2023 Total £'000
DEC Turkey-Syria Earthquake Appeal	**4,273**	**8,187**	**12,460**	98,485
DEC Pakistan Floods Appeal	**601**	**828**	**1,429**	36,341
DEC Ukraine Humanitarian Appeal	**1,506**	**6,482**	**7,988**	70,176
DEC Afghanistan Crisis Appeal	**276**	**3**	**279**	4,818
DEC Emergency Fund	**-**	**120**	**120**	-
DEC Coronavirus Appeal	**-**	**-**	**-**	11
Total charitable activities	**6,656**	**15,620**	**22,276**	209,831

Gift Aid income represents Gift Aid recovered on donations during the year. It is DEC policy to transfer no less than 50% of Gift Aid recovered into the respective appeal funds. Details of this transfer can be found in note 14 to the accounts.

Appeal donations includes donations from the general public, trusts and foundations and corporates.

The DEC is grateful for the support of the UK Government through its UK Aid Match scheme. During the year, the DEC received no matched funds due to no appeals launched in the financial period. (2023: DEC received £5.0 million for the DEC Pakistan Floods Appeal and £5.0 million for the DEC Turkey-Syria Earthquake Appeal.)

The DEC Emergency Fund represents donations from trusts and foundations, to support future disasters.

Further details of fund movements can be found in note 14 to the accounts.

Notes to the financial statements for the year ended 31 March 2024

2. INCOME (continued)

2c) Other income

	Unrestricted £'000	Restricted £'000	**2024 Total £'000**	2023 Total £'000
Landlord contribution towards refurbishment of Wenlock Road	-	-	**-**	25
Insurance premium	-	-	**-**	1
Total other income	**-**	**-**	**-**	**26**

During the current financial year there was £nil other income received. During the prior year the DEC received a contribution of £25,000 towards the refit of Wenlock Road from the landlord as part of the rental agreement.

3. EXPENDITURE

3a) Total resources expended (current year)

		Member allocations £'000	Other direct costs £'000	Allocated support costs £'000	**2024 Total £'000**	2023 Total £'000
Cost of generating voluntary income		-	4,127	906	**5,033**	10,499
Disaster response programmes	4a	43,653	-	-	**43,653**	244,442
Collective initiative projects	4c	2,676	559	-	**3,235**	6,612
Humanitarian Emergency Fund (Scotland)		-	33	-	**33**	22
Humanitarian Emergency Fund (Wales)		-	22	-	**22**	20
Lesson learning and accountability		-	879	402	**1,281**	606
Governance costs		-	337	94	**431**	229
Total resources expended		**46,329**	**5,957**	**1,402**	**53,688**	**262,430**

During the current financial year, expenditure towards Lesson learning and accountability has increased to £1,281k (2023: £606k) as a result of the increased level of monitoring and evaluation carried out across multiple appeal responses.

3b) Total resources expended (prior year)

	Member allocation £'000	Other direct costs £'000	Allocated support costs £'000	**2023 £'000**
Cost of generating voluntary income	-	9,718	781	**10,499**
Disaster response programmes	244,442	-	-	**244,442**
Collective initiative projects	3,546	3,066	-	**6,612**
Humanitarian Emergency Fund (Scotland)	-	22	-	**22**
Humanitarian Emergency Fund (Wales)	-	20	-	**20**
Lesson learning and accountability	-	311	295	**606**
Governance costs	-	125	104	**229**
Total resources expended	**247,988**	**13,262**	**1,180**	**262,430**

Notes to the financial statements for the year ended 31 March 2024

3. EXPENDITURE (continued)

		2024 £'000	2023 £'000
Support costs are allocated on the following basis:			
Nature of cost	**Allocation basis**		
Staff	Estimate of where staff spend their time	**316**	329
Premises, utilities and other overheads	Actual and estimated usage	**1,086**	851
Total allocated support costs		**1,402**	1,180

Allocated support costs: cost allocation includes an element of judgement and the charity has had to consider the cost and benefit of detailed calculations and record keeping. This allocation includes support costs where they are attributable and are a best estimate of the costs that have been so allocated. The various categories of support costs are described above (see note 1j).

4. DISASTER RESPONSE PROGRAMMES

4a) Disaster response programmes (current year)

Appeal funds allocated and committed to participating member charities are as follows:

	AFG £'000	UHA £'000	PFA £'000	TSE £'000	**2024 Total £'000**	2023 Total £'000
Action Against Hunger UK	35	371	329	755	**1,490**	10,147
ActionAid UK	74	569	-	1,188	**1,831**	10,945
Age International	80	371	329	755	**1,535**	8,190
British Red Cross	327	1,507	990	2,754	**5,578**	33,887
CAFOD	112	514	483	1,108	**2,217**	16,630
CARE International UK	79	388	379	787	**1,633**	8,811
Christian Aid	166	767	-	1,609	**2,542**	17,792
Concern Worldwide (UK)	80	371	227	755	**1,433**	8,142
International Rescue Committee UK	147	680	576	1,320	**2,723**	14,648
Islamic Relief Worldwide	95	-	421	884	**1,400**	4,545
Oxfam GB	-	2,058	1,524	3,957	**7,539**	37,584
Plan International UK	-	586	-	-	**586**	7,373
Save the Children UK	383	2,200	1,524	4,355	**8,462**	45,735
Tearfund	171	-	738	1,690	**2,599**	7,979
World Vision UK	134	618	-	1,333	**2,085**	12,034
Total	**1,883**	**11,000**	**7,520**	**23,250**	**43,653**	244,442

Notes to the financial statements for the year ended 31 March 2024

4b) Disaster response programmes (prior year)

	CVA £'000	AFG £'000	UHA £'000	PFA £'000	TSE £'000	**2023 £'000**
Action Against Hunger UK	49	161	6,616	1,110	2,211	**10,147**
ActionAid UK	68	313	7,084	-	3,480	**10,945**
Age International	49	204	4,616	1,110	2,211	**8,190**
British Red Cross	199	830	18,774	4,709	9,375	**33,887**
CAFOD	68	283	11,402	1,631	3,246	**16,630**
CARE International UK	(26)	176	4,836	1,279	2,546	**8,811**
Christian Aid	106	422	12,551	-	4,713	**17,792**
Concern Worldwide UK	-	204	4,616	1,111	2,211	**8,142**
International Rescue Committee UK	-	374	8,463	1,943	3,868	**14,648**
Islamic Relief Worldwide	60	242	-	1,419	2,824	**4,545**
Oxfam GB	305	-	20,049	5,600	11,630	**37,584**
Plan International UK	81	-	7,292	-	-	**7,373**
Save the Children UK	291	1,015	26,000	5,600	12,829	**45,735**
Tearfund	103	436	-	2,488	4,952	**7,979**
World Vision UK	89	340	7,701	-	3,904	**12,034**
Total	1,442	5,000	140,000	28,000	70,000	**244,442**

Negative balance represents funds granted to member agency in prior year returned in current year.
Note: where no funds have been allocated to a member, this is due to this specific member not taking part in this DEC appeal.

Key

TSE: Turkey-Syria Earthquake Appeal
PFA: Pakistan Floods Appeal
UHA: Ukraine Humanitarian Appeal
AFG: Afghanistan Crisis Appeal
CVA: Coronavirus Appeal



© Ozge Sebzeci/Fairpicture/DEC

Ubeyde and her daughter Melike* attend a DEC-funded Mother and Baby Space every day in their container camp in Hatay, Turkey.

Notes to the financial statements for the year ended 31 March 2024

4c) Collective initiative projects

During the year the DEC committed £3,235,000 (2023: £6,612,000) of appeal funds towards collective initiative projects. Collective initiatives support and incentivise innovative, joint programming to increase the impact of DEC funds. This allows the DEC and member charities to jointly address quality and accountability gaps, explore humanitarian innovations and accelerate programming in key areas such as safeguarding, localisation, cash and accountability to affected populations, which are all membership-wide priorities.

	Member charity or supplier	Appeal	**2024 £'000**	2023 £'000
Disaster risk reduction initiative	Action Against Hunger	TSE	**1,500**	-
Blue sky localisaton initiative	Christian Aid	TSE	**535**	-
Capacity sky localisaton initiative	Save the Children	TSE	**332**	-
Localisation: Ukraine led locally pooled fund	Save the Children	UHA	**500**	-
Collaborative Cash Delivery (CCD) Network	Save the Children	UHA	**(191)**	3,517
Strengthening locally led humanitarian action (scoping project)	Christian Aid	UHA	**-**	29
Safeguarding resource and support hub	Social Direct Development	TSE	**250**	-
H2H Network Turkey-Syria fund activation	Danish Refugee Council	TSE	**242**	-
Ambidextrous strategy review and MEAL framework	The Research People	UHA	**55**	-
Ambidextrous strategy review	The Research People	TSE	**12**	
Safeguarding resource and support hub	Social Direct Development	UHA	**-**	2,300
Beneficiary perception survey	Ground Truth Solutions	UHA	**-**	352
Effective communications across Ukraine response	CDAC Network	UHA	**-**	299
Translation of Sphere Standard to local languages	Sphere	UHA	**-**	115
Total			**3,235**	6,612

In total, the Board agreed in the prior year a budget of £10.0 million for Ukraine Humanitarian response (UHA) and £5.0 million for Turkey-Syria Earthquake responses (TSE). The totals presented above are amounts committed to member charities and suppliers for collective initiative projects in the year to 31st March 2024. Remaining budgets are planned to be spent over the remaining programmatic periods of each appeal.

5. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

a) Staff costs were as follows:

	2024 £'000	2023 £'000
Salaries and wages	**1,671**	1,349
National insurance	**265**	151
Contribution to defined contribution pension schemes	**189**	176
Temporary and agency staff	**271**	619
Total	**2,396**	2,295

Notes to the financial statements for the year ended 31 March 2024

b) Employees whose emoluments were equal to or greater than £60,000 per annum

	2024 No.	2023 No.
£120,001 - £130,000	**1**	1
£80,001 - £90,000	**4**	1
£70,001 - £80,000	**-**	1
£60,001 - £70,000	**1**	2

The highest paid employee is the Chief Executive, whose emoluments in the year include a salary of £99,666 (2023: £99,521). Salary includes Time off in Lieu payment of £nil (2023: £8,800). In addition the CEO received pension contributions including contributions by way of employee salary exchange of £35,018 (2023: £34,738) and benefited from a healthcare cash plan for annual cost incurred by the employer for £156 (2023: £156) and no other benefits in kind or other remuneration are paid.

The contribution of £35,018 by the Chief Executive to the defined contribution pension scheme (as noted above) is made up of an eight per cent employer pension contribution and eighteen per cent employee pension contribution (by way of salary exchange).

The total amount of remuneration and benefits paid to the key management personnel were £553,609 (2023: £496,790).

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

	2024 No.	2023 No.
Fundraising and communications	**21**	17
Lesson learning and evaluation	**9**	6
Governance	**2**	2
Finance and administration	**6**	5
Total	**38**	30

d) The average number of employees (head count based on Full Time Equivalent of staff employed) during the year was as follows:

	2024 FTE No.	2023 FTE No.
Fundraising and communications	**21**	16
Lesson learning and evaluation	**9**	6
Governance	**2**	2
Finance and administration	**6**	5
Total	**38**	29

Notes to the financial statements for the year ended 31 March 2024

6. TRUSTEES

No trustees received emoluments in the year (2023: nil). Amounts reimbursed to trustees for travel and other expenditure totalled £336 in the year (2023: £nil).

DEC incurred costs for trustees training in the year of £680 (2023: £2,300) and trustees travel overseas for one trustee to visit programmes within DEC Turkey-Syria Earthquake Appeal of £749 (2023: £3,099).

7. NET INCOME/(EXPENDITURE) FOR THE YEAR IS STATED AFTER CHARGING:

	2024 £'000	2023 £'000
Depreciation charge	**150**	134
Operating lease rentals – premises	**174**	174
Auditors' remuneration (excluding VAT)		
Audit	**41**	50
Other services	**18**	11

8. TANGIBLE AND INTANGIBLE FIXED ASSETS

	Leasehold improvements £'000	Website development and software £'000	Computer equipment £'000	Furniture, fittings and office equipment £'000	**Total £'000**
Cost					
At the start of the year	175	354	46	60	**635**
Additions	9	86	6	-	**101**
Disposals	-	-	-	-	-
At the end of the year	**184**	**440**	**52**	**60**	**736**
Depreciation and amortisation					
At the start of the year	84	174	40	52	**350**
Disposals	-	-	-	-	-
Charge for the year	30	109	3	8	**150**
At the end of the year	**114**	**283**	**43**	**60**	**500**
Net book value					
At the end of the year	**70**	**157**	**9**	**-**	**236**
At the start of the year	91	180	6	8	285

Notes to the financial statements for the year ended 31 March 2024

9. DEBTORS

	2024 £'000	2023 £'000
Prepayments	154	118
Gift Aid receivable	20,054	17,703
Gift Aid receivable - repayment interest	880	-
Appeal income receivable	270	9,589
Legacy income receivable	525	924
Other debtors	49	49
	21,932	28,383

10. CASH AND CURRENT ASSET INVESTMENTS

	2024 £'000	2023 £'000
Cash at bank and in hand	**81,241**	183,274
Cash equivalents: Short term deposit (30 days)	**26,195**	40,623
Total	**107,436**	223,897

The balance in cash and short term deposits represents funds raised during the Turkey-Syria Earthquake Appeal, Pakistan Floods Appeal and Ukraine Humanitarian Appeal. While these funds have very largely been committed to member charities towards disaster response programmes, the disbursement of these fund take place over the period of those programmes.

11. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	2024 £'000	2023 £'000
Trade creditors	**130**	365
Taxation and social security costs	**51**	40
Due to member charities - Disaster response programmes	**87,047**	187,613
Collective initiatives creditor	**3,006**	4,263
Other creditors and accruals	**276**	408
Total	**90,510**	192,689

Collective initiatives were introduced in July 2022. The creditor represents commitments not yet paid and of the creditor balance of £3.0 million (2023: £4.2 million), amounts due to member charities of £3.0 million (2023: £2.6 million). For further details please see note 4c.

Notes to the financial statements for the year ended 31 March 2024

12. 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

	Property	
	2024 £'000	2023 £'000
Less than one year	**174**	174
One to five years	**734**	727
Over five years	**520**	602
Total	**1,428**	1,503

The DEC entered into a 10 year lease on 23rd December 2021 for the occupation of Unit B, 19-21 Wenlock Road London N1 7GT. The lease contains a tenant break clause at years 3 and 5.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

a) At 31 March 2024

	Unrestricted funds £'000	Restricted funds £'000	**Total funds £'000**
Tangible fixed assets	236	-	**236**
Net current assets	17,764	21,094	**38,858**
Net assets at the end of the year	**18,000**	**21,094**	**39,094**

b) At 31 March 2023

	Unrestricted funds £'000	Restricted funds £'000	**Total funds £'000**
Tangible fixed assets	285	-	**285**
Net current assets	20,327	39,264	**59,591**
Net assets at the end of the year	**20,612**	**39,264**	**59,876**

Notes to the financial statements for the year ended 31 March 2024

14. STATEMENT OF FUNDS

a) For the year ended 31 March 2024

	At the start of the year £'000	Income £'000	Disaster response programmes £'000	Collective initiatives projects £'000	Resources expended £'000	Transfers between funds £'000	**At the end of the year £'000**
Restricted funds:							
DEC Turkey-Syria Earthquake Appeal	16,912	10,755	(23,250)	-	(1,824)	2,541	**5,134**
DEC Pakistan Floods Appeal	5,463	1,516	(7,520)	-	(278)	1,403	**584**
DEC Ukraine Humanitarian Appeal	6,263	9,922	(11,000)	-	(362)	3,517	**8,340**
DEC Afghanistan Crisis Appeal	1,954	55	(1,883)	-	(75)	77	**128**
DEC Emergency Fund	274	139	-	-	-	1,342	**1,755**
DEC Next Appeal	-	-	-	-	(71)	71	**-**
Humanitarian Emergency Fund (Scotland)	10	23	-	-	(33)	-	**-**
Humanitarian Emergency Fund (Wales)	-	22	-	-	(22)	-	**-**
Restricted designated funds:							
DEC Turkey-Syria Earthquake Appeal	5,000	-	-	(2,871)	-	-	**2,129**
DEC Ukraine Humanitarian Appeal	3,388	-	-	(364)	-	-	**3,024**
Total restricted funds	39,264	22,432	(43,653)	(3,235)	(2,665)	8,951	**21,094**
Unrestricted funds:							
Operational reserves	4,000	-	-	-	-	1,000	**5,000**
Designated reserves	1,000	-	-	-	-	12,000	**13,000**
General reserves	15,612	10,474	-	-	(4,135)	(21,951)	**-**
Total unrestricted funds	20,612	10,474	-	-	(4,135)	(8,951)	**18,000**
Total funds	**59,876**	**32,906**	**(43,653)**	**(3,235)**	**(6,800)**	**-**	**39,094**

Transfer between funds includes transfers from unrestricted funds to restricted funds of £8.9 million. Including, £3.7 million of unrestricted Gift Aid transferred to restricted appeals and £2.6 million relating to prior year investment income previously categorised as unrestricted.



Children affected by the earthquakes explore friendship, trust, and camaraderie at a workshop run by a DEC member charity in Hatay, Turkey.

Notes to the financial statements for the year ended 31 March 2024

14. STATEMENT OF FUNDS

a) For the year ended 31 March 2023

	At the start of the year £'000	Income £'000	Disaster response programmes £'000	Collective initiatives projects £'000	Resources expended £'000	Transfers between funds £'000	**At the end of the year £'000**
Restricted funds:							
DEC Turkey-Syria Earthquake Appeal	-	91,513	(70,000)	-	(3,095)	(1,506)	**16,912**
DEC Pakistan Floods Appeal	-	34,165	(28,000)	-	(1,973)	1,271	**5,463**
DEC Ukraine Humanitarian Appeal	90,391	67,929	(140,000)	-	(3,271)	(8,786)	**6,263**
DEC Afghanistan Crisis Appeal	2,018	3,810	(5,000)	-	(137)	1,263	**1,954**
DEC Coronavirus Appeal	1,677	11	(1,442)	-	(24)	(222)	-
DEC Emergency Fund	-	274	-	-	-	-	**274**
Humanitarian Emergency Fund (Scotland)	9	23	-	-	(22)	-	**10**
Humanitarian Emergency Fund (Wales)	-	20	-	-	(20)	-	**-**
Restricted designated funds:							
DEC Turkey-Syria Earthquake Appeal	-	-	-	-	-	5,000	**5,000**
DEC Ukraine Humanitarian Appeal	-	-	-	(6,612)	-	10,000	**3,388**
Total restricted funds	94,095	197,745	(244,442)	(6,612)	(8,542)	7,020	**39,264**
Unrestricted funds:							
Operational reserves	2,700	-	-	-	-	1,300	**4,000**
Designated reserves	1,000	-	-	-	-	-	**1,000**
General reserves	8,813	17,953	-	-	(2,834)	(8,320)	**15,612**
Total unrestricted funds	12,513	17,953	-	-	(2,834)	(7,020)	**20,612**
Total funds	**106,608**	**215,698**	**(244,442)**	**(6,612)**	**(11,376)**	**-**	**59,876**



Aid worker Abdul Kareem and Amira, manager of a school rehabilitated by a DEC member charity in Aleppo, Syria, carry out checks on a solar electricity project.

Notes to the financial statements for the year ended 31 March 2024

Restricted income funds All restricted income fund balances at year end are represented by cash balances, debtors and creditors.

The DEC Turkey-Syria Appeal was launched on 9th February 2023 and raised £15.0 million in this financial year. Of the £15.0 million raised, £8.2 million was from appeal donations, £4.2 million was from Gift Aid, £2.3 million was from investment income and £191k was from donations and legacies. Net income of £13.3 million (represented by £10.8 million income & £2.5 million transfers) represent total appeal income less DEC core cost recovery and other adjustments. £23.2 million was committed to member agencies in the year towards disaster response programmes. Total DEC income raised since launch is £113.9 million.

The DEC Pakistan Floods Appeal was launched on 1st September 2023 and raised £2.1million in this financial year. Of the £2.1million raised, £828k was from appeal donations, £601k was from Gift Aid, £641k was from investment income and £46k was from donations and legacies. Net income of £2.9 million (represented by £1.5 million income & £1.4 million transfers) represent total appeal income, DEC core cost recovery and other adjustments. £7.5 million was committed to member agencies in the year towards disaster response programmes. Total DEC income raised since launch is £38.2 million.

The DEC Ukraine Humanitarian Appeal was launched on 3 March 2022 and raised £11.4 million in this financial year. Of the £11.4 million raised, £6.4 million was from appeal donations, £1.5 million was from Gift Aid, £3.3 million was from investment income and £61k was from donations and legacies. Net income of £13.4 million (represented by £9.9 million income & £3.5 million transfers) represent total appeal income less DEC core cost recovery and other adjustments. £11.0 million was committed to member agencies in the year, from funds raised in the current and last financial year, towards disaster response programmes. Total DEC income raised since launch is £307.1 million.

The DEC Afghanistan Crisis Appeal was launched on 15 December 2021 and raised £0.3 million in this financial year. Of the £0.3 million raised, 276k was from Gift Aid, £52k was from investment income and £3k was from appeal donations. £1.9 million was committed to member agencies in the year, from funds raised in the current and prior financial years, towards disaster response programmes. Total DEC income raised since launch is £39.9 million.

Since March 2018 the DEC has had a fund that donors can give to outside of our high-profile appeals. Donations to our Emergency Fund are allocated to the next DEC appeal launched to respond to a crisis overseas, whether it's a natural disaster, disease outbreak or a crisis fuelled by drought or conflict.

The DEC Emergency Fund helps us respond quickly and effectively when a crisis hits. Having funds in reserve allows us to get more money where it is needed as quickly as possible to save, protect and rebuild lives by working with the communities affected. The immediate response to any major disaster on this scale is likely to include provision of food, clean water, medicine and shelter - and we provide a full account of how money from the Emergency Fund has been spent as part of our overall appeal funds in our programme reports. Alongside funds donated directly to the Emergency Fund, any surplus unrestricted funds in year, or donations received for closed appeals, are transferred into this fund.

Restricted designated funds Restricted designated funds reflect appeal funds relating to the Turkey-Syria Earthquake Appeal and the Ukraine Humanitarian Appeal which have been designated to collective initiatives. Collective initiatives support and incentivise innovative, joint programming to increase the impact of DEC funds. This allows the DEC and members to jointly address quality and accountability gaps, explore humanitarian innovations and accelerate programming in key areas such as safeguarding, localisation, cash and accountability to affected populations, which are all membership-wide priorities. These funds are either transferred directly to third parties, or passed through a member charity.

The Board agreed in the prior year a budget of £10.0 million for Ukraine Humanitarian response & £5.0 million for Turkey-Syria Earthquake responses. £2.8 million (2023: £nil) was committed to member charities and suppliers for Turkey-Syria Earthquake responses and £0.4 million (2023: £6.6 million) for Ukraine Humanitarian response.

General reserve transfers UUnrestricted income includes £7.4 million of Gift aid income. For appeals launched during the prior year, 50% of the unrestricted Gift Aid income was allocated to appeals and 50% retained to cover DEC costs. This is shown as a transfer between funds of £2,143k to the DEC Turkey-Syria Earthquake Appeal, £601k to the DEC Pakistan Floods Appeal, £756k to the DEC Ukraine Humanitarian Appeal, and £276k to the DEC Afghanistan Crisis Appeal.

£13.0 million was transferred from the general reserve to designated reserves (see below), and a further £1.0 million was transferred from the general reserve to operational reserves to increase to £5.0 million.

At 31 March 2024, all funds had been designated (as detailed below) or allocated to restricted appeal funds, and therefore the balance on general funds is £nil.

Designated funds The trustees have decided to set aside £10.0 million fund the implementation of the DEC's new 5-year strategy, running from 2024-2029. This fund, over the 5-year strategic period, will provide the funding to invest in the DEC to deliver against its strategic objectives. An additional £3.0 million has been set aside to mitigate the risk over the strategic period that the new core fundraising activity fails to deliver. The total income included in our five-year financial forecast against this activity is £4.5 million. The DEC sees this as high-risk activity given that it has no track record in raising funding for DEC costs.

Gift Aid tax recoverable on donations to the DEC appeals, although unrestricted, is designated to the relief work respectively in those crisis-affected countries for which DEC appeals are launched. Income accrued for Gift Aid for these appeals has already been transferred from the designated fund to the restricted fund for the DEC Turkey-Syria Earthquake Appeal, DEC Pakistan Floods Appeal, DEC Ukraine Humanitarian Appeal and DEC Afghanistan Appeal, as there is a presumption that this money will be utilised against these appeal responses.

15. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £'000	2023 £'000
Net (expenditure) for the reporting period (as per the Statement of Financial Activities)	**(20,782)**	**(46,732)**
Depreciation charges	**150**	**134**
Interest from current asset investments	**(8,280)**	**(3,041)**
Decrease in debtors	**6,451**	**50,630**
(Decrease)/increase in creditors	**(102,179)**	**55,244**
Net cash provided by operating activities	**(124,640)**	**56,235**

Local aid worker Ramia (left) walks through a camp with Zuleika* (right) as she assesses the needs of older people in Syria affected by the earthquakes.



© Ali Haj Suleiman/Fairpicture/DEC

Notes to the financial statements for the year ended 31 March 2024

16. STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 March 2023

	Note	Unrestricted funds £'000	Restricted funds £'000	**2023 Total £'000**
Income from:				
Donations and legacies		1,926	831	**2,757**
Charitable activities				
DEC Turkey-Syria Earthquake Appeal		6,974	91,511	**98,485**
DEC Pakistan Floods Appeal		2,531	33,810	**36,341**
DEC Ukraine Humanitarian Appeal		2,414	67,762	**70,176**
DEC Afghanistan Crisis Appeal		1,041	3,777	**4,818**
DEC Coronavirus Appeal		-	11	**11**
Humanitarian Emergency Fund (Scotland)		-	23	**23**
Humanitarian Emergency Fund (Wales)		-	20	**20**
Investment income		3,041	-	**3,041**
Other income		26	-	**26**
Total income		**17,953**	**197,745**	**215,698**
Expenditure on:				
Raising funds	2	1,999	8,500	**10,499**
Charitable activities				
Turkey-Syria earthquake response programmes		95	70,000	**70,095**
Pakistan floods response programmes		101	28,000	**28,101**
Ukraine humanitarian response programmes		33	146,612	**146,645**
Afghanistan response programmes		-	5,000	**5,000**
Coronavirus response programmes		-	1,442	**1,442**
Previous DEC programmes		-	-	**-**
Humanitarian Emergency Fund (Scotland)		-	22	**22**
Humanitarian Emergency Fund (Wales)		-	20	**20**
Lesson learning and accountability		606	-	**606**
Total expenditure		**2,834**	**259,596**	**262,430**
Net (expenditure)/income for the year		15,119	(61,851)	**(46,732)**
Transfers between funds	14	(7,020)	7,020	**-**
Net movement in fund		**8,099**	**(54,831)**	**(46,732)**
Reconciliation of funds				
Total funds brought forward	14	12,513	94,095	**106,608**
Total funds carried forward	14	**20,612**	**39,264**	**59,876**

Notes to the financial statements for the year ended 31 March 2024

17. RELATED PARTY TRANSACTIONS

The charity trustees disclosed on page 58 include executives of all member charities. The material transactions are disclosed in note 4. The member charities made donations of £1 million (2023: £1 million) in the year to the charity. In addition, £19k (2023: £1,530k) was collected in the year by member charities on behalf of the charity. Being £1k (2023: £180k) Turkey-Syria Earthquake Appeal, £10k (2023: £217k) Pakistan Floods Appeal, £7.5k (2023: £1,132k) Ukraine Humanitarian Appeal and £500 (2023: £483) Afghanistan Crisis Appeal.

During the year DEC made payment of £1,592k (2023: £2,158k) to Social Development Direct ("SDD"), a consultancy acquired by Plan International UK (a DEC member) in 2020 as a social impact investment. All of SDD's profits are donated to Plan International UK. Rose Caldwell, CEO of Plan International UK and trustee of the DEC, is a director of SDD. Note that during the year, £1,592k (2023: £958k) was paid to SSD for the collective initiatives projects and £nil (2023: £1,200k) was paid to SDD from the allocation to members, with an outstanding creditor at year-end of £nil (2023: £1,342k).

The Humanitarian Memorial Appeal (HMA) is an initiative to establish a lasting memorial to humanitarian workers, including those killed or injured in the course of helping others. HMA is an unconstituted body run by a steering group comprising 11 individuals, including DEC's CEO, Saleh Saeed. DEC is supporting HMA with the provision of a bank account, and during the financial year the bank balance stood at £303k (2023: £308k). Under the terms of the agreement with HMA, DEC has no responsibility for the management and control of HMA. The activities of HMA are not reflected in these accounts.

18. TAXATION

The Disasters Emergency Committee (DEC) is a registered charity, and as such is potentially exempt from taxation of its income and gains to the extent that they fall within the charity exemptions in the Corporation Taxes Act 2010 or section 256 Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.



Village committee president and local farmer, Gulab and his daughter build a new mud house for their family. After the devastating floods in Pakistan, the local partner of a DEC member charity worked through village committees to help identify the needs of local communities and strengthen their capacity to achieve their priority goals.

BOARD OF TRUSTEES

ROLES OF THE BOARD COMMITTEES

Membership and Accountability Committee
Responsible for developing accountability policy and monitoring member charities and DEC performance against it, and overseeing DEC activity to promote learning and accountability. The committee is also responsible for ensuring our membership criteria are appropriate; making decisions on action with non-performing members and recruitment of independent trustees. Ensures the right policies and procedures including policies and management processes for safeguarding and other serious incidents are in place for the DEC Secretariat.

Chair: Farmida Bi
Members 2023/24: British Red Cross, CARE International UK, Oxfam GB, Tearfund, World Vision, Islamic Relief Worldwide, Plan International UK, Peter Barron (Independent Trustee), Julian Douglas (Independent Trustee), Melanie Hind (Independent Trustee).

Audit, Finance and Risk Committee
Responsible for reviewing draft financial statements and considering the external auditor's management letter. The committee is also responsible for advising trustees on the appointment of external auditors; reviewing external audit plans; reviewing the effectiveness of the internal control and risk management systems and monitoring the implementation of audit recommendations.

Chair: Melanie Hind
Members 2023/24: Action Against Hunger UK, ActionAid UK, CAFOD, International Rescue Committee UK, Save the Children UK, Concern Worldwide (UK), Farmida Bi (Independent Trustee).

Remuneration Committee
Responsible for reviewing DEC remuneration policy and practice on an annual basis for recommendation to the full Board.

Chair: Farmida Bi
Members 2023/24: Age International, Save the Children UK, Melanie Hind (Independent Trustee), Sue Inglish (Independent Trustee).

Donations Acceptance Committee
Responsible for examining and reviewing donations, offers of support or fundraising partnerships under the DEC's Donations Acceptance Policy when triggered. The committee must also ensure the right policies and procedures in relation to the assessment of donations acceptance are in place for the DEC Secretariat.

Chair: Sue Inglish
Members 2023/24: British Red Cross, Oxfam GB, Save the Children UK, International Rescue Committee UK, Tearfund, Farmida Bi (Independent Trustee), Julian Douglas (Independent Trustee), Melanie Hind (Independent Trustee).

BOARD OF TRUSTEES

INDEPENDENT TRUSTEES

Sue Inglish
Chair of Trustees,
Independent Trustee

Farmida Bi, CBE
Vice Chair,
Independent Trustee

Melanie Hind
Independent Trustee,
Honorary Treasurer

Peter Barron
Independent Trustee

Julian Douglas
Independent Trustee

Tanya Steele, CBE
Independent Trustee

MEMBER TRUSTEES

Jean-Michel Grand
Action Against Hunger UK –
Executive Director

John Good
ActionAid UK –
Interim Chief Executive
(resigned 20/08/2023)

Dr Halima Begum
ActionAid UK - Chief Executive
(appointed 21/08/2023,
resigned 15/03/2024)
Oxfam GB - Chief Executive
(appointed 08/04/2024)

Hannah Bond
ActionAid UK -
Co-Chief Executive
(appointed 16/03/2024)

Alison Marshall
Age International –
Chief Executive Officer

Mike Adamson
British Red Cross –
Chief Executive
(resigned 19/11/2023)

Béatrice Butsana-Sita
British Red Cross –
Chief Executive
(appointed 20/11/2023)

Christine Allen Dench
CAFOD – Director

Helen McEachern
CARE International UK -
Chief Executive Officer

Patrick Watt
Christian Aid –
Chief Executive Officer

Danny Harvey
Concern Worldwide (UK) –
Executive Director

Laura Kyrke-Smith
International Rescue Committee UK –
Executive Director
(resigned 26/05/2024)

Khusbu Patel
International Rescue Committee UK –
Interim Executive Director
(appointed on 27/05/24)

DEC SECRETARIAT

MEMBER TRUSTEES

Waseem Ahmad
Islamic Relief Worldwide –
Chief Executive

Dr Danny Sriskandarajah
Oxfam GB -
Chief Executive
(resigned 19/12/2023)

Aleema Shivji
Oxfam GB -
Interim Chief Executive
(appointed 20/12/2023,
resigned 07/04/2024)

Rose Caldwell
Plan International UK –
Chief Executive

Gwen Hines
Save the Children UK –
Chief Executive
(resigned 19/02/2024)

Gemma Sherrington
Save the Children UK -
Interim Chief Executive
(appointed 20/02/2024)

Nigel Harris
Tearfund – Chief Executive

Mark Sheard
World Vision - Chief Executive
(resigned 09/10/2023)

Folashade Komolafe
World Vision - Chief Executive
(appointed 10/10/2023)

KEY MANAGEMENT PERSONNEL

Saleh Saeed
Chief Executive

Hannah Richards
Director of Communications

Nick Waring
Director of Finance and Resources

Simon Beresford
Director of Fundraising and Marketing

Madara Hettiarachchi
Director of Programmes and Accountability

On behalf of the Trustees and members, the Chair would like to thank the executive team and staff for all the excellent work and their achievements and dedication shown during the year.

IN ADDITION TO KEY MANAGEMENT, STAFF WHO SERVED DURING THE YEAR

Sonja Ashbury, Adam Bailey, David Bell, Edward Beswick, Richard Bunbury, Priya Changela, Hayley Collins, Jerome Combes, Vanessa Comparolo, Sophie Dale, Karen Denton, Kate Ellis, Libin Farah, Samuel Gard, Barney Guiton, Daniel Johny, Sharmeela Karaca, Josefina Mandele, Sarah Maynard, Hannah McCarthy, Emily McDonnell-Thomas, Moto Michikata, Alexa Netty, Huw Owen, Nikul Patel, Annette Perez, Edward Rhodes, Rebecca Roberts, Lee Saunders, Sian Stephen, Pete Teverson, Melissa Varney, Adrian Walker, Nathan Williams, Emily Wright, Shagufta Yaqub.

VOLUNTEERS AND OTHER SUPPORT

We were also greatly assisted by a number of volunteers both during and outside of our appeals to whom we are extremely grateful. We are grateful for all the support of our Rapid Response Network, some of whom provide services either free or at reduced costs. During the year Sidley Austin LLP provided pro-bono legal support which has been appreciated and beneficial to the DEC.

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DEC MEMBER CHARITIES

ACTION AGAINST HUNGER
actionaid
age International
BritishRedCross
CAFOD
Catholic Agency for Overseas Development
care
christian aid
CONCERN worldwide
INTERNATIONAL RESCUE COMMITTEE
ISLAMIC RELIEF
OXFAM
PLAN INTERNATIONAL
Save the Children
tearfund
World Vision

DISASTERS EMERGENCY COMMITTEE

17-21 Wenlock Road,
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Tel: 020 7387 0200
www.dec.org.uk

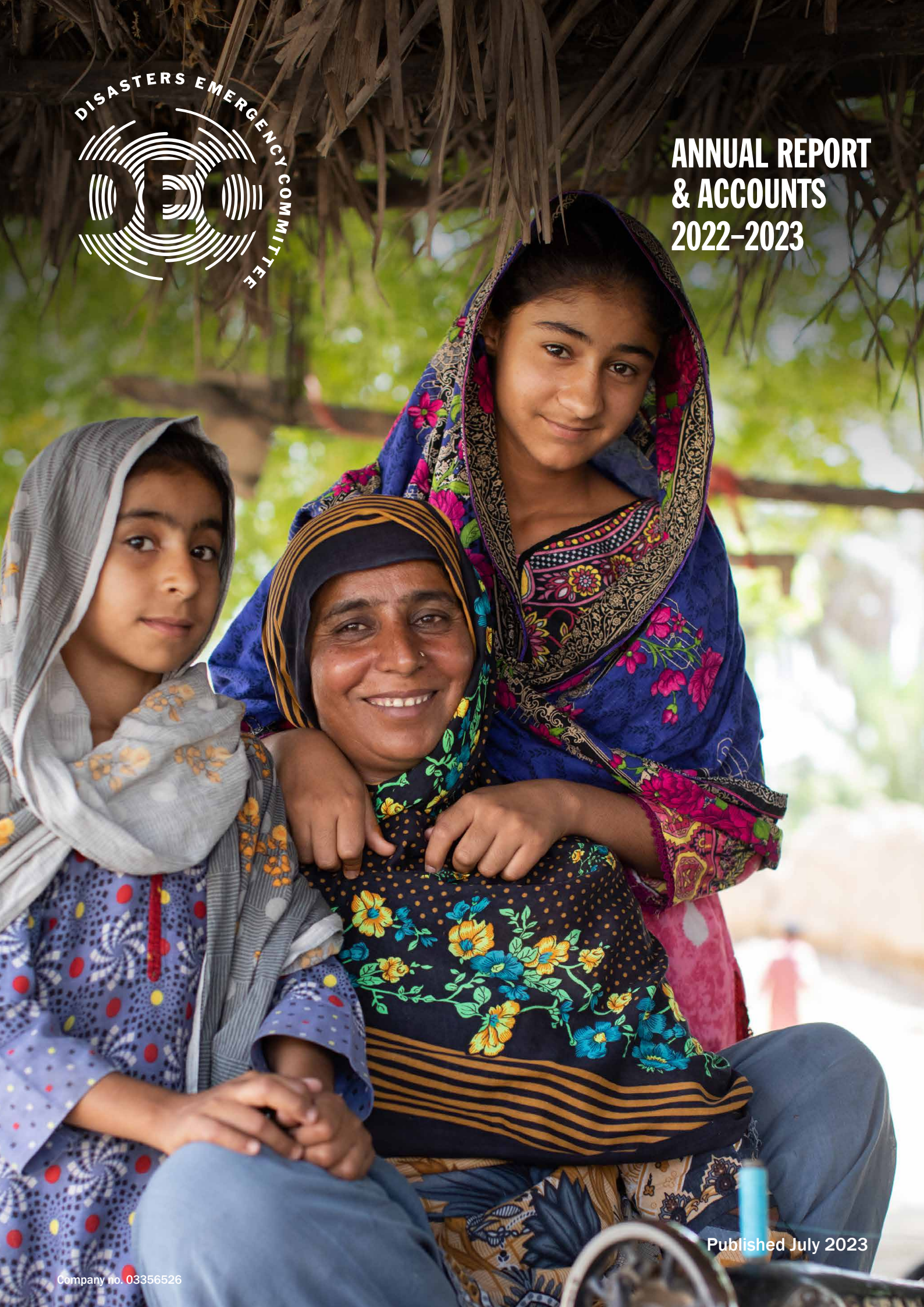
Registered Charity No. 1062638
Company no. 03356526

UKaid
from the British people

DISASTERS EMERGENCY COMMITTEE

England & Wales - Charity number 1062638

Accounts



ANNUAL REPORT & ACCOUNTS 2022–2023

Published July 2023

Company no. 03356526

DEC MEMBER CHARITIES

ACTION AGAINST HUNGER

actionaid

age International

BritishRedCross

CAFOD Catholic Agency for Overseas Development

care

christian aid

CONCERN worldwide

RESCUE

ISLAMIC RELIEF

OXFAM

PLAN INTERNATIONAL

Save the Children

tearfund

World Vision

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Above: Oksana*, 28 years old, and her daughter Galyna play in their room in a shelter at a church in the outskirts of Lviv, Ukraine where a DEC member charity provides community organisations with grants to help displaced people access shelter and essential services.

Cover image: Zainab with her two daughters who she is now able to provide for after receiving a cash grant from a DEC member charity. After losing her husband and their home in the floods that devastated Sindh province in Pakistan, she used the grant to buy a sewing machine and now stitches clothes for a living. © Khaula Jamil/DEC

All names marked * in this report have been changed to protect identity.

© Kasia Strek/DEC

CHAIR'S STATEMENT

During this financial year, the DEC launched two new appeals in addition to the three DEC-funded emergency appeals our members were already responding to. In spite of cost-of-living pressures at home our supporters have continued to show incredible generosity, donating almost as much as the record amounts we raised last year.

At the beginning of this financial year the DEC Ukraine Humanitarian Appeal had already raised £281.8 million. During this year, another £135.1 million was donated to the appeal, enabling DEC members and their partners in Ukraine and neighbouring countries to support some of the more than 19 million people in need of humanitarian assistance. This makes the DEC the biggest charity donor to the Ukraine humanitarian response, as reported through the UN Office for Coordination of Humanitarian Affairs (OCHA) Financial Tracking Service.

In the summer of 2022, exceptional monsoon rains in Pakistan caused flash floods and landslides, destroying millions of houses, washing away crops and leaving more than twenty million people in desperate need. Thanks to the £48 million donated to the DEC Pakistan Floods Appeal, our members have been able to scale up their work with local partners to provide food, clean water, shelter and healthcare, whilst working to restore people's livelihoods.

In February 2023 two huge earthquakes struck southern Turkey (now known as Türkiye) and northern Syria, killing more than 50,000 people and leaving millions homeless. DEC charities and their local partners were among the first responders, providing urgent aid in the immediate aftermath. The DEC Turkey-Syria Earthquake Appeal raised an incredible £139 million enabling DEC members to provide survivors with food, shelter, clean water, warm clothes and blankets.

Last December I had the opportunity to see the difference the generous donations of the UK public are making when I visited the work of our member charities in flood-affected Sindh, Pakistan. Women told me their children were suffering from respiratory infections and malnutrition, but local health centres were unreachable due to flooding. DEC member Concern Worldwide is providing mobile clinics where doctors can see up to 700 people in one day, providing a range of services including ante and post-natal care, vaccinations, treatment for malnourished children and free medication.

Seeing how DEC donations are helping those affected by disaster is vitally important to building and maintaining trust. In February our 'Ukraine: One Year On' campaign demonstrated the impact of the huge amount raised for the appeal and we will continue to report back to our dedicated supporters.

It has been been almost 60 years since the DEC was founded. Our first appeal was for an earthquake in Turkey and since then we have run 77 appeals, raising a staggering £2.4 billion. Much has changed with new ways of working improving our ability to deliver humanitarian aid more effectively when disaster strikes. But one element remains constant - none of this would be possible without our incredible supporters, members, partners, volunteers and humanitarian colleagues around the world.

Here at the DEC Board of Trustees we have said farewell with heartfelt thanks for their unstinting support, to our Vice Chair, Andy Green, and independent trustee Charles Stewart-Smith, who both stood down this year after six years on the board, and to Honorary Treasurer, Jane Hanson, who stood down after four and a half years.

We welcome Farmida Bi as Vice Chair, Julian Douglas as an Independent Trustee, and Melanie Hind as Honorary Treasurer. Their wide range of expertise will provide vital contributions to our Board. Meanwhile, changes to the CEOs of our member charities - who are also trustees of the DEC - include Alison Marshall replacing Chris Roles at Age International, and John Good replacing Frances Longley at ActionAid in an interim role, to be replaced by Dr Halima Begum. Eamon Cassidy replaced Laurie Lee at CARE International on an interim basis, to be replaced by Helen McEachern.

The work you read about in these pages is the culmination of the generosity, commitment, expertise and goodwill of those committed to helping others in times of crisis. This is the strength of the DEC, reflecting the humanitarian spirit that brings people together at times of great need. Thank you for being part of this.

Sue Inglish
Chair of Trustees
18 July 2023



DEC Chair of Trustees, Sue Inglish, meets flood-affected communities in Sindh, Pakistan in December 2022.

TRUSTEES' ANNUAL REPORT
ABOUT THE DEC

When large-scale disasters hit countries without the capacity to respond, the DEC brings together 15 leading UK aid charities to raise funds quickly and efficiently. In these times of crisis, people in life-and-death situations need help and our mission is to save, protect and rebuild lives through effective humanitarian response.

The Disasters Emergency Committee (DEC) has 15 members, all leading UK-based international aid charities, as follows:

- **Action Against Hunger UK**
- **ActionAid UK**
- **Age International**
- **British Red Cross**
- **CAFOD**
- **CARE International UK**
- **Christian Aid**
- **Concern Worldwide (UK)**
- **International Rescue Committee UK**
- **Islamic Relief Worldwide**
- **Oxfam GB**
- **Plan International UK**
- **Save the Children UK**
- **Tearfund**
- **World Vision UK**

The DEC broadcast partners are:

- **BBC**
- **Channel 4**
- **Channel 5**
- **ITV**
- **Sky**

THE DEC'S WORK FOCUSES ON FOUR GOALS:

1 **Launch the right appeals, at the right time** using agreed criteria and working closely with our Rapid Response Network partners

2 **Maximise the money we raise for each appeal** through constant improvement across our existing income streams, and continuing to develop insights about current and prospective donors

3 **Increase the impact of the funds we raise for the people and communities affected by crises** by ensuring funds are used efficiently and effectively, supporting adaptive programmes that best meet the needs of affected people, and evaluating DEC-funded work

4 **Preserve and strengthen the public's willingness to donate to humanitarian crises overseas** positioning the DEC as the 'central coordinator' of the UK's fundraising appeals for humanitarian crises and applying learnings from audience research.



© Bradley Secker

Families queuing for food distribution on the grounds of a former carpark at a theme park, now used as a DEC member camp to house some of the tens of thousands of people displaced by the earthquakes in Osmaniye, southern Turkey.

CHARITABLE OBJECTIVES OF THE ORGANISATION

- Providing an accredited national forum for joint fundraising by UK charitable voluntary sector NGOs ("agencies") in order to maximise the funds raised and facilitate immediate commitment from participating agencies;
- Creating a focal point for the response of the public, the broadcasters and others to such disasters;
- Facilitating agency cooperation, coordination and communication;
- Ensuring that funds raised are used in an effective, timely, fully accountable way.

OUR VISION

A world where the impact of disasters on affected communities is minimised by working together through effective humanitarian response and growing resilience.

OUR MISSION

Together we will raise funds to save, protect and rebuild lives in vulnerable countries that are impacted by emergencies and major disasters. We will:

- Raise funds quickly and effectively in large scale humanitarian emergencies
- Uphold the highest standards of accountability and transparency
- Learn and share information to promote effective programmes of response.

WHEN WE LAUNCH AN APPEAL

The DEC responds to the world's worst disasters using a set of criteria to help us decide when we launch an appeal and how we can be most effective.

- The disaster must be on such a scale and of such urgency as to call for swift international humanitarian assistance.
- The DEC member agencies, or some of them, must be in a position to provide effective and swift humanitarian assistance at a scale to justify a national appeal.
- There must be reasonable grounds for concluding that a public appeal would be successful, either because of evidence of existing public sympathy for the humanitarian situation or because there is a compelling case including the likelihood of significant public support should an appeal be launched.



© Karam Al-Masri/DEC

The local partner of a DEC member charity distributes food parcels to displaced people in Jenderes, Syria.



© Arlette Bashizi/DEC

Julienne is able to access clean water thanks to a DEC member charity's coronavirus response programmes near Goma in the Democratic Republic of Congo.

HOW WE SPEND AND ALLOCATE YOUR MONEY

Our priority is delivering aid and support to those that need it, quickly and efficiently. Decisions about how we allocate your money to each of our members when a disaster strikes are taken in advance, based on a calculation of the indicator of capacity (IoC) assessing each member's ability to deliver aid where it is needed. We make certain that how we spend your money ensures that communities receive the urgent humanitarian aid required, as well as long term support to rebuild their lives after a disaster.

HOW WE ENSURE QUALITY AND ACCOUNTABILITY

The DEC's work is governed by a commitment to best practice and being accountable to both our donors and those affected by disasters. Our high standards begin with our membership, for which we have a strict set of criteria to make sure that the DEC is made up of the UK's leading aid agencies. We conduct and publish regular independent programme evaluations to check our members' disaster responses are really helping the communities that need them most.

STRATEGIC REPORT

This reporting period - 1 April 2022 to 31 March 2023 - saw two new appeals, adding to three live appeals. This report covers those five DEC appeals: the Coronavirus Appeal, Afghanistan Crisis Appeal, Ukraine Humanitarian Appeal, Pakistan Floods Appeal and the Turkey-Syria Earthquake Appeal.

GOAL 1: LAUNCH THE RIGHT APPEALS AT THE RIGHT TIME

The Pakistan Floods Appeal was launched on 1 September 2022 with a rapid turnaround time after a period of monitoring the situation over the summer. The Turkey-Syria Earthquake Appeal was launched on 9 February 2023, three days after two devastating earthquakes struck the region.

Pakistan Floods Appeal

Between June and September, Pakistan experienced extreme monsoon rainfall. At the end of August the crisis suddenly changed pace as the build-up of rainfall triggered flash floods and landslides, leaving large parts of the country under water and affecting 33 million people.

The scale of the suffering was staggering: entire villages were submerged, with at least 1,700 people killed, a third of whom were children. Eight million people were left homeless and exposed to the elements. Cholera had already been detected and with no clean water or sanitation there was a high risk of waterborne diseases spreading. With 101 million livestock killed and crops and livelihoods swept away, millions of people were in need of immediate food assistance as well as longer-term support.

DEC charities had to launch the appeal quickly to take advantage of a very small window of coverage in the media. On 1 September 2022 the DEC appeal was launched to provide humanitarian assistance to the most affected populations. Despite rising food and fuel costs in the UK, the public responded generously, donating £13.5 million in the first two days. The appeal raised £25 million in the first two weeks, including £5 million matched by the UK Government through the UK Aid Match scheme.

There were many competing demands for public attention at the time: the Conservative Party elected a new Prime Minister on day six of the appeal and the death of Her Majesty Queen Elizabeth II on day eight led to a period of mourning across the UK. As a mark of respect we paused active fundraising for the appeal for three days.

The appeal has raised £48 million as of 31 March 2023, including £36.7 million raised directly by the DEC and £11.3 million raised by member charities.



© Insiya Syed/DEC

Members of the community affected by monsoon rains wait inside a flood emergency camp organised by a DEC member charity in Sindh province, Pakistan.



© Turkish Red Crescent

Local partners of a DEC member charity were immediately mobilised to support communities affected by the earthquake with stocks of food and basic aid items to support those injured and evacuated.

Turkey-Syria Earthquake Appeal

In the early hours of 6 February 2023, two massive earthquakes of 7.8 and 7.5 magnitude struck southern Turkey (now known as Türkiye) and northern Syria within hours of each other, destroying homes, hospitals and schools, and burying thousands of people under rubble. Early reports estimated 11,000 people had been killed and tens of thousands injured, though tragically these figures were to rise steeply.

It was immediately clear the need was enormous, with millions of survivors facing bitter winter weather with no food, shelter or clean water. DEC member charities and their local partners were among the first responders, supporting the locally-led relief efforts. Immediate priorities were medical treatment for the injured, food, water and shelter for those who had lost their homes, as well as blankets, warm clothes and heaters for safe spaces.

The DEC took the decision to launch an appeal in less than a day, and the appeal itself was launched on 9 February. This early decision meant some fundraising avenues were open prior to launch and enabled some DEC members to respond in the immediate aftermath knowing a DEC appeal was on the way. In spite of people in the UK grappling with a continued cost-of-living crisis and rising interest rates, the response was huge. The appeal raised £139 million as of 31 March 2023. This included £5 million in UK Aid Match and £40.5 million raised directly by member agencies.

Ukraine Humanitarian Appeal

The DEC Ukraine Humanitarian Appeal was launched just before the end of the 2021/22 financial year but donations continued throughout this financial year. As of 31 March 2022, the appeal had raised a total of £281.8 million, including member income and £25 million UK Aid Match. A further £135.1 million was raised this financial year, bringing the total to £416.9 million. Of this, 70 per cent was donated directly to the DEC and 30 per cent to DEC member charities.



© World Vision

The local partner of a DEC member charity with refugees from Ukraine on the border with Romania.

Monitoring other emergencies

The DEC has continued to monitor the ongoing hunger crisis in East Africa, particularly Somalia, Kenya, Ethiopia and South Sudan, which has been brought on by a combination of drought, conflict and, in South Sudan, flooding. The crisis was monitored closely throughout the year, reviewing it against our criteria for launching a joint appeal, but at no stage were all three criteria met. However, many of our member charities launched or continued appeals to support people affected by the crisis, to which the DEC directs public queries about how to support those affected. Some members also launched an appeal for those affected by the conflict in Sudan in April 2023, which saw tens of thousands of people fleeing their homes, in need of food, water and medicine. The DEC continues to monitor the situation in East Africa, in Sudan and the ongoing hunger crisis in Yemen.

GOAL 2: MAXIMISE THE MONEY WE RAISE FOR EACH APPEAL

Last year's high-profile Ukraine Humanitarian Appeal broke new ground for the DEC: forging new corporate partnerships, reaching new audiences and trialling innovative ways of fundraising.

The appeal brought in a record-breaking amount of money - setting a Guinness World Record for the most money raised by an online campaign in one week - and the DEC's brand awareness soared. At the time it was not clear if this increased support was going to be a one-off or if the momentum would be continued for future appeals. However, with two successful new appeals this year, raising £48 million and £139 million respectively, this progress has been sustained. New partnerships established during the Ukraine Humanitarian Appeal continued, long-standing alliances were strengthened and the public continued to respond generously in challenging times.

Ukraine Humanitarian Appeal

The Ukraine Humanitarian Appeal is one of the most significant appeals in the history of the DEC, comparable only in scale to the Boxing Day Tsunami of 2004. Although the appeal was launched in the last financial year, on 3 March 2022, a further £135.1 million was raised by the DEC and its member charities in this financial year. Millions of individual donors from the UK public supported the appeal, as well as businesses, trusts and foundations, and numerous community events were organised such as bake sales and sponsored challenges.

Major UK arts organisations including the Southbank Centre, Sadler's Wells and Glyndebourne Festival Opera gave their support. The Royal Opera House held events; Michael Palin joined an 'Orchestra for Peace' with refugees from Ukraine for a reading of Peter and the Wolf in Covent Garden; Ambassador Theatre Group put on a special gala performance of Cabaret; and actors Tom Hiddleston and Ṣọ̀pẹ́ Dìrísù read poetry at the National Theatre, all raising funds for the appeal.

The DEC also received incredible support from UK businesses through employee fundraising, donations and pro-bono support. NatWest Group raised £10 million and won a Corporate Engagement Award, while Royal Mail added a postmark stamped on letters to highlight the appeal.

Google and Twitter increased the digital reach of the appeal, while philanthropic trusts and foundations gave more than £15 million in the first six months. From the world of sport, the Football Association, the England football team, and English Premier League football clubs all did their bit to highlight the appeal. British Airways and the Rugby Football Union arranged a collection at Twickenham Stadium as England faced Ireland in the Six Nations.





Nile Rodgers and Chic perform during a Concert for Ukraine at Resorts World Arena, Birmingham.



The DEC Ukraine Humanitarian Appeal press launch: Bethan Lewis, Head of Disaster Risk Management at Plan International; Saleh Saeed, CEO of the DEC; Andrew Morley, President and CEO of World Vision International.



Comedians Eshaan Akbar and Aatif Nawaz with Saleh Saeed, DEC's Chief Executive backstage at the comedy event Stand Up For Pakistan at the Hackney Empire to raise funds for the Pakistan Floods Appeal.



Actor and presenter Adil Ray launched the Pakistan Floods Appeal on BBC.

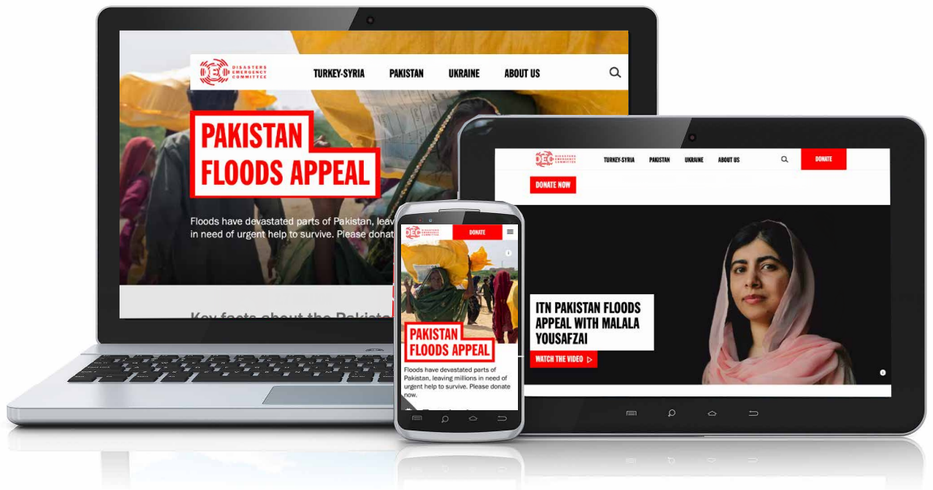
Pakistan Floods Appeal

The Pakistan Floods Appeal was launched on 1 September 2022 with an online press conference chaired by Saleh Saeed and shown live on BBC and Sky News. That evening, a video appeal by activist and Nobel laureate Malala Yousafzai was shown following the news on ITV, Channel 4, Channel 5 and Sky. Meanwhile actor, writer and broadcaster Adil Ray made an appeal on BBC TV. Appeals were also made on BBC radio stations, while commercial radio appeals were voiced by actor Art Malik and others. All those who made appeals had strong links to the region and shared the appeal with their audiences.

In the first two days £13.5 million was raised, including £5 million in UK Aid Match funding from the UK Government, and the appeal has gone on to raise £48 million as of 31 March 2023. The appeal received excellent media coverage, including an hour-long special on Sky on 3 September. There was also excellent engagement on social media with support from celebrities including Jameela Jamil, Dua Lipa and others, as well as royal support online from the Duke and Duchess of Cambridge and Clarence House.

The appeal saw great support from comedians, many of whom were from - or had links to - Pakistani diaspora communities. A fundraising comedy event was hosted at the Hackney Empire by Eshaan Akbar, Tez Ilyas and Aatif Nawaz including performances by Asim Chaudhry, Paul Chowdhry, Lowkey, Milton Jones and others. At the Pinter Theatre in London, proceeds from the opening night of Guz Khan's comedy show were donated to the appeal, attracting performers including Romesh Ranganathan, Riz Ahmed and others.

The cricket community also responded to the appeal with immense generosity. The ECB matched a donation from the England Men's team, while cricketer Ben Stokes donated his entire match fees from the Test series in Pakistan to the appeal. Cricket clubs around the country also put on fundraisers.







Tamsin Greig supporting the Turkey-Syria Earthquake Appeal.



Michael Palin supporting the Turkey-Syria Earthquake Appeal.

Turkey-Syria Earthquake Appeal

On 6 February two catastrophic earthquakes hit Turkey and Syria, killing more than 50,000 people and injuring many more. The need was immediate and immense. Actor Daniel Craig made an impassioned video appeal which aired on ITV, Channel 4, Channel 5 and Sky, while actor Tamsin Greig made a powerful appeal on the BBC. On BBC radio the appeals were voiced by Reverend Richard Coles, Jo Whiley, Reece Parkinson, Ankur Desai and Gideon Coe. On commercial radio the appeal was voiced by Sir Michael Palin.

There was very high media interest and coverage. The DEC press conference was shown live on BBC and Sky News and the appeal was featured on the front page of The Metro, with DEC spokespeople regularly featured in the media. A brand tracker showed higher brand recognition for this appeal than for the Ukraine Humanitarian Appeal.

Many high-profile people promoted the appeal on social media, including Hugh Bonneville, Yotam Ottolenghi and Deborah Meaden. The DEC's long-standing partner Radiocentre distributed the appeal to commercial radio stations.

There was strong and well-coordinated royal engagement with the appeal - the first with the Royals in their new roles. Their Royal Highnesses, The King and Queen Consort and The Prince and Princess of Wales donated to the appeal. Saleh Saeed, CEO, and Chair of Trustees Sue Inglish, were invited to represent the DEC at public engagements with His Majesty The King and the DEC also organised a public engagement with The Prince and Princess of Wales to meet aid workers and community fundraisers at a mosque in west London.

Despite the appeal launching just six months after the Pakistan Floods Appeal - the third DEC appeal in under 12 months - the response was huge, with more than £60 million raised in three days, including £5 million in UK Aid Match. Within two weeks it had topped £100 million. As we saw with the Ukraine Humanitarian Appeal, people got together in high streets, in stadiums, schools and community halls across the country to raise money and the corporate sector once more rose to the challenge. The appeal has raised £139 million as of 31 March 2023, of which £40.5 million has been raised directly by members.



The Prince and Princess of Wales talk to the Disasters Emergency Committee and community members about the Turkey-Syria Earthquake Appeal fundraising efforts, at Hayes Muslim Centre in London.

RAPID RESPONSE NETWORK ENGAGEMENT ACROSS ALL APPEALS IN 2022-2023

Rapid Response Network (RRN) partners support DEC appeals by achieving increased appeal reach via their communications channels and scaling. The RRN Partners made notable ongoing contributions to DEC appeals that were live during 2022-2023. These were the Afghanistan Crisis Appeal, Ukraine Humanitarian Appeal, Pakistan Floods Appeal and Turkey-Syria Earthquake Appeal. In the reporting period, RRN partners supported DEC appeals in various ways:

Barclays featured the DEC on their banking app, website and social media, and encouraged employee donations, raising over £1.1 million for our appeals.

Big Give secured £3.6 million in match funds for DEC appeals (of which £1.1 million was provided by the DEC in UK Aid Match funds), raising over £7.3 million.

British Airways held on-board flight collections for DEC appeals and raised over £700,000.

Business in the Community continued to support DEC appeals by reaching out to their membership with how to donate.

Charities Aid Foundation promoted DEC appeals via their website and through communications with private clients, receiving over £10 million.

The Co-operative Group supported DEC appeals with give-at-checkout in stores and member email communications to make over £1.2 million for DEC appeals.

We were delighted to welcome **Lloyds Banking Group** to the RRN following their support of the Ukraine Humanitarian Appeal. They highlighted DEC appeals to their customers in branches and contact centres and provided them with information on how they can donate.

Morrisons stores supported DEC appeals with bucket collections and a round-up at checkout option raising over £1.2 million.

NatWest Group continued their incredible support of the DEC in this financial year, raising a combined £15 million across all live appeals, with mobile app donation functionality continuing to prove particularly effective.

PayPal supported DEC appeals with a customer email for each of the three appeals and enabled users to give-at-checkout, raising over £5 million.

Post Office branches collected cash donations for DEC appeals, totalling over £3.2 million.

Royal Mail provided the DEC with our PO Box 999 free-of-charge, receiving £17 million in postal donations across all DEC appeals this year.

UK Finance continued to amplify the reach of DEC appeals to their network of members across the banking and financial sectors.

THANK YOU

We would like to thank every individual and organisation who supported our work in 2022-2023. Special thanks also goes to:

- Admiral Group
- City of London Corporation
- Coventry Building Society
- Everton Football Club Company Limited
- Leeds Building Society
- Newcastle Building Society
- Premier League
- Revolut
- Royal Opera House
- Schroders Giving
- Skipton Building Society
- The Co-Operative Bank
- Yorkshire Building Society

HOW WE CALCULATE DEC APPEAL INCOME

The total income for each appeal includes both donations made directly to the DEC and donations made to our 15 member charities, from the point of appeal launch to 31 March 2023. The DEC income includes appeal donations, Gift Aid and legacies. Some appeals' income spreads over more than one financial year.

Total funds raised for DEC appeals

	Launch date	DEC income £'000	Member charities £'000	Total raised £'000
Turkey-Syria Earthquake Appeal	09/02/2023	**98,487**	40,520	**139,007**
Pakistan Floods Appeal	01/09/2022	**36,696**	11,336	**48,032**
Ukraine Humanitarian Appeal	03/03/2022	**293,849**	123,100	**416,949**
Afghanistan Crisis Appeal	15/12/2021	**39,584**	12,763	**52,347**
Coronavirus Appeal	14/07/2020	**45,585**	16,029	**61,615**



Aqsa *, a 57-year-old member of the community affected by excessive monsoon rains, gets herself registered to be provided a hygiene kit at a camp organised by a DEC member charity in Sindh province, Pakistan.



Distribution of food packs to 315 families in the Khak-e-Jabbar district of Kabul Province, Afghanistan.

UK Government Aid Match

The UK Government pledged a UK Aid Match donation of up to £5 million for the Pakistan Floods Appeal and £5 million for the Turkey-Syria Earthquake Appeal. These UK Aid Match commitments provide a further incentive for the UK public to donate to DEC appeals and were fully reached in the early days of both appeals.



Cycle volunteer Viktoria* delivers food to Larysa, an older resident of Kharkiv, Ukraine.

Support across UK Nations

The DEC continued to develop its partnerships and networks in the UK Nations. In Scotland more than £37 million is estimated to have been donated to the Ukraine Humanitarian Appeal by the end of March 2023, including £2 million of extra funding from the Scottish Government in addition to their usual support through the Humanitarian Emergency Fund. The Scottish Government also donated an extra £500,000 for the Pakistan Floods and Turkey-Syria Earthquake appeals. Cross-party support at the parliament in Holyrood has helped develop new private, public and third sector partnerships. Overall it is estimated £4.8 million was raised by Scottish supporters for the Pakistan Floods Appeal and a further £12.2 million raised for the Turkey-Syria Earthquake Appeal.

In Wales, there was a similar pattern of civil society engagement with consistent support from the First Minister as well as other political parties at the Senedd in Cardiff. The Welsh Government continued to support the DEC to resource external relations work in Wales. They also donated £4 million, £100,000 and £300,000 to the Ukraine, Pakistan and Turkey-Syria appeals, with estimated fundraising totals in Wales of £14.9 million, £1.3 million and £4.3 million respectively.

In Northern Ireland, Alliance Party MLA Kate Nicholl hosted a first DEC appeal in-person event at Stormont to raise awareness of the Turkey-Syria Earthquake Appeal. MLAs also gave online support for the Ukraine Humanitarian Appeal. There was strong media interest in the appeals across print and broadcast media, including a partnership with Irish News. and Allstate NI, Northern Ireland's largest tech company, which supported both the Ukraine Humanitarian Appeal and the Turkey-Syria Earthquake Appeal.

The Isle of Man Government continued its support with donations of £150,000 to the Pakistan Floods Appeal and £100,000 to the Turkey-Syria Earthquake Appeal. The States of Guernsey also supported the DEC Ukraine Humanitarian Appeal through the Bailiff's Appeal, as well as a direct donation to the Turkey-Syria Earthquake Appeal which was matched by the Guernsey Overseas Aid and Development Commission.

GOAL 3: INCREASE THE IMPACT OF THE FUNDS WE RAISE FOR THE PEOPLE AND COMMUNITIES AFFECTED BY CRISES

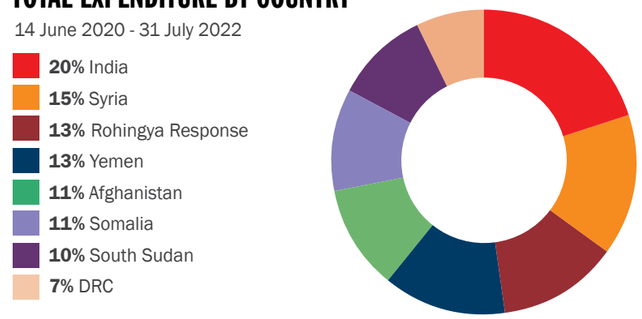
CORONAVIRUS APPEAL

The DEC Coronavirus Appeal launched in July 2020. Seven of the world's most fragile places (Afghanistan, Democratic Republic of Congo, Somalia, South Sudan, Syria, Yemen and Rohingya refugee camps in Bangladesh) were included in the appeal, identified as countries with the lowest capacity to manage the pandemic. With India's healthcare system unable to cope with the demands caused by the delta variant the DEC launched an India extension to the Coronavirus Appeal in April 2021. In total, £61.6 million was raised to quickly scale up services to support the most vulnerable communities in these eight places.

Fourteen member charities implemented projects between June 2020 and July 2022. With an initial focus on preventing the spread of the virus, DEC partners provided information about coronavirus, improved water and sanitation infrastructure so people could wash their hands, and provided PPE and medical equipment so healthcare workers could safely treat people. In the second phase of the response funds were increasingly spent on supporting the most vulnerable communities to recover from the impacts of coronavirus.

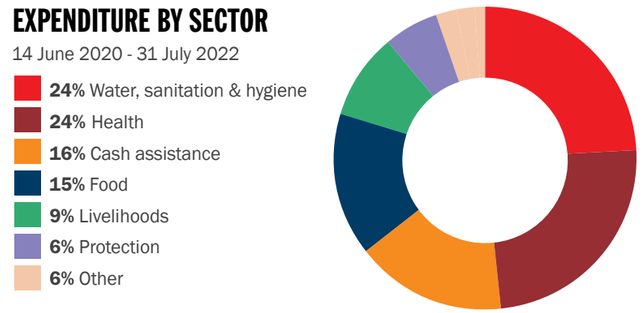
TOTAL EXPENDITURE BY COUNTRY

14 June 2020 - 31 July 2022



EXPENDITURE BY SECTOR

14 June 2020 - 31 July 2022





A Rohingya man receives treatment in Cox's Bazar from a DEC member charity reaching older people and their families with community healthcare through a mobile medical team.



Julienne lives in a camp in Nyiragongo Territory, near Goma. She was able to access clean water during the pandemic as part of a DEC member charity's coronavirus response programmes in the Democratic Republic of Congo (DRC).

Learning from the response

The Coronavirus Appeal was only the second time the DEC had responded to a global health emergency; the first was the Ebola Appeal in 2014. DEC members applied lessons learned from the Ebola Appeal to this response. This included the need to be rooted in the community and to work closely with local partners, religious leaders and authorities to promote behaviour change. The DEC commissioned a range of learning activities during the Coronavirus Appeal for use by DEC members and the broader sector. Member charities incorporated key learning from an independent review conducted in the early stages of the response into programme design. This included the need for continued awareness-raising on coronavirus, the need to strengthen protection efforts and support for mental health and the need to address food security and the economic impact of coronavirus.



Shahinaz, an aid worker for a DEC member charity local partner, speaks to a resident of a camp for displaced people in Maaret Misrin, Syria.

CORONAVIRUS APPEAL: PHASE 2 ACHIEVEMENTS

1 February 2021 - 31 July 2022

4,029,600 PEOPLE
REACHED WITH HYGIENE AND COVID-19 INFORMATION

21,700 HEALTH WORKERS
and other frontline workers **equipped with PPE** including masks, gloves and gowns

18,300 PEOPLE
received treatment for **acute malnutrition**

53,500 HOUSEHOLDS
benefitted from **cash assistance**

104,300 HOUSEHOLDS
provided with **food assistance**, such as rice, flour, oil and sugar

7,100 CHILDREN
supported to learn at home

329,400 PEOPLE
benefitted from information on protection from **gender-based violence**

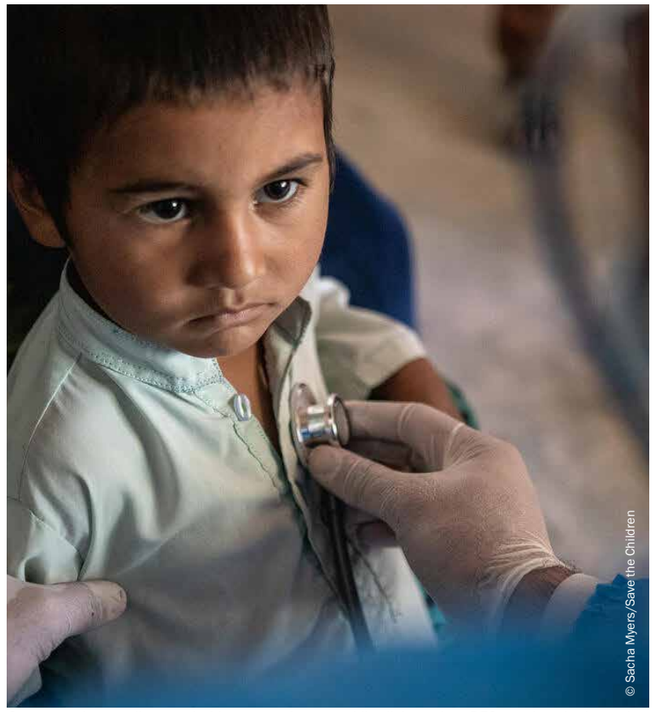
52,800 PEOPLE
assisted through **livelihood restoration activities**, such as solar training and agricultural kits

AFGHANISTAN CRISIS APPEAL

The DEC launched an appeal for Afghanistan in December 2021 as a result of growing humanitarian need, particularly food insecurity, caused by multiple crises in the country such as severe drought, the economic impacts of coronavirus, ongoing conflict and displacement, and the change of government. Between December 2021 and September 2022 the DEC Afghanistan Crisis Appeal raised £52.3 million, including £10 million in UK Aid Match from the UK Government and £12.7 million raised by member charities. Thirteen DEC member charities have been responding in two phases of work. The first phase ran for an initial six months to the end of June 2022, while the second phase will run to December 2023. Up until 31 March 2023, the DEC has allocated £35 million from the appeal to member charities. Despite the impact of the initial aid response, the need for humanitarian assistance remains urgent. DEC members report continuing widespread food insecurity - exacerbated by exponential rises in food prices, high levels of unemployment, loss of livelihoods and continued agricultural crisis - as well as increased restrictions on women and girls since the change of government in August 2021.

During the second phase of the response, 46,900 households will benefit from cash assistance to meet their needs, 264,000 people will benefit from primary healthcare and nutrition services and 170,000 people will receive information on good hygiene practices. A further 55,300 people will be screened for malnutrition, 11,700 will be given training to restore their livelihoods and 4,700 households will benefit from essential food packages.

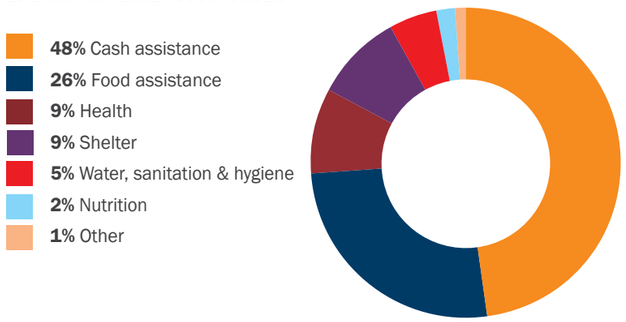
Political tensions, security concerns, poor infrastructure and cultural constraints mean carrying out humanitarian aid work in Afghanistan remains extremely challenging. Despite this, DEC members have been largely successful in achieving programme objectives. The DEC has flexible, appropriate strategies which allow members to remain agile in responding to changing needs. For example, when a 5.9 magnitude earthquake struck south-eastern Afghanistan in June 2022, member charities reacted quickly to deliver food and cash assistance to households in Paktika province. And because of their longstanding involvement with the region, member charities have strong relationships with communities, including with religious leaders and community elders, which helps to ensure aid reaches the intended recipients.



Sameem, who was diagnosed with pneumonia at a mobile clinic run by a DEC member charity, and is now receiving treatment there.

SIX MONTH EXPENDITURE BY SECTOR

15 December 2021 - 30 June 2022



£13.5 MILLION EXPENDITURE
(15 December 2021 - 30 June 2022)

£21.2 MILLION BUDGET
(1 July 2022 - 31 December 2023)

UKRAINE HUMANITARIAN APPEAL

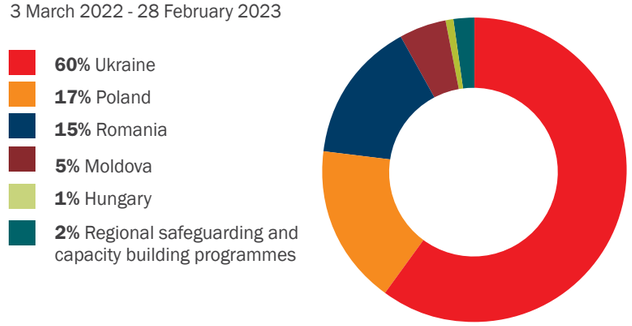
The DEC's Ukraine Humanitarian Appeal launched on 3 March 2022, a week after conflict erupted in Ukraine triggering the biggest refugee crisis in Europe since the Second World War. Thousands of civilians have been killed or injured and millions have been forced from their homes. UN OCHA estimates nearly 18 million people – about 40 per cent of the country's population – are in need of humanitarian assistance and protection.

The immediate priority was to support the basic needs of those impacted: people who were displaced inside Ukraine, fled the country for safety or were affected by conflict in their home area. By the end of January 2023, some 5.4 million people from Ukraine had sought sanctuary within the country, while eight million became refugees.

In the first year of the response, £133 million from funds raised directly by the DEC was spent by 13 DEC member charities providing food, cash to buy essentials, clean water, warmth, medical care and psychological support. During this time, 60 per cent was spent in Ukraine, the rest in Poland (17%), Romania (15%), Moldova (5%), Hungary (1%) and on regional initiatives (2%). In the first six months alone across all countries, 1.9 million people were provided with access to clean water, 392,000 people were reached with food aid, 71,000 people received primary health care services and 338,900 people received cash support.

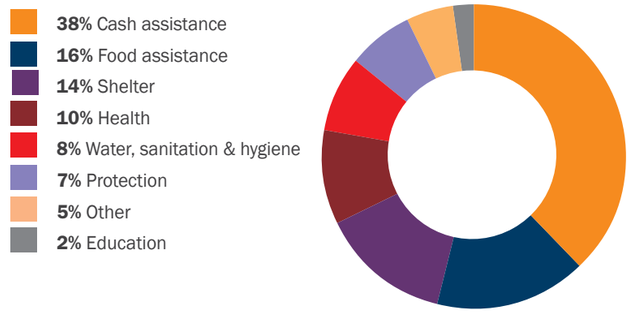
TWELVE MONTH EXPENDITURE BY COUNTRY

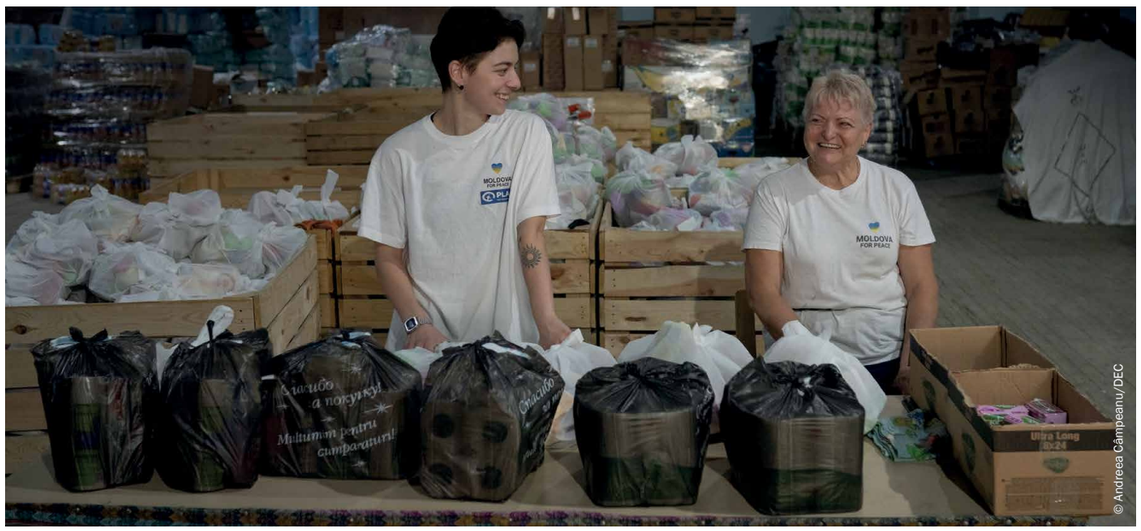
3 March 2022 - 28 February 2023



TWELVE MONTH EXPENDITURE BY SECTOR

3 March 2022 - 28 February 2023





Volunteers Tatiana (r) and Janna (l) prepare for refugees to collect DEC-funded food and hygiene kits at a distribution warehouse in Moldova.



Polina* (L), 35, and her sons Glib* (L), Igor* (C) and Estas* (CR), from Kharkiv, share their story with DEC CEO, Saleh Saeed (R), during a visit to a centre for displaced families run by a DEC member charity, in Odesa, Ukraine.

Supporting people in Ukraine

Humanitarian programmes were quickly established and scaled up in Ukraine, with much work being done through local partners as the first responders. As the year continued, programmes increasingly moved to support people in towns on the frontlines where the need was greatest. In October 2022, missile and drone strikes targeted energy infrastructure, knocking out electricity and heating ahead of the freezing winter, dramatically worsening the humanitarian situation across the country. Over the winter our members focussed on helping people deal with the cold weather, providing generators for shelters, warm clothes and blankets.

Supporting refugees in neighbouring countries

DEC funding was made available for humanitarian programmes in Poland, Romania, Hungary and Moldova within days of the launch of the appeal and DEC member charities immediately began to deliver aid at or near border crossing points, providing hot meals, food packages, clothes and basic items such as toothbrushes and babies' nappies, as well as arranging transport onwards and temporary accommodation. As the months passed the number of new refugees slowed down and some refugees returned to Ukraine or moved to other countries, but it became clear that those remaining would be staying longer. The focus of DEC member charities shifted to programmes supporting the integration of refugees, including cash assistance, protection and education.

The multiplier effect

Aid workers describe the 'multiplier effect' that DEC funding has had on their work by enabling and empowering local people and organisations to help others. Many DEC charities have been working through networks of local partner organisations, allowing local groups to take the lead and use their knowledge and contacts to gain maximum benefit for aid recipients. This approach has strengthened and expanded the capacity of these grassroots organisations, developing their skills in a virtuous circle and enabling them to work even more effectively.

To maximise the collective impact of the appeal, the DEC established a collective initiative fund to improve ways of delivering assistance, and, where possible, inform and influence the wider humanitarian community. The fund has been used to establish an online Safeguarding Resource and Support Hub for Eastern Europe to help organisations strengthen their policies and practices to protect the people they work with. Funds were also used to generate learning on cash programming which is a major element of the response. We have also collected feedback from local and national organisations in Ukraine to identify effective ways that the DEC can support strengthening the capacity of primary responders.



A DEC member charity and their local partners provide displaced families with food and hygiene kits.



Dmitriy, 61, registers for a cash transfer programme at a site on the outskirts of Mykolaiv. DEC funds provide cash assistance to the most vulnerable households in conflict-affected areas in the east and southeast of Ukraine.

Learning from the response

The DEC commissioned an independent review of the response in Ukraine to identify lessons for ongoing programmes. It found that DEC member charities generally performed well in challenging circumstances, maintaining a clear commitment to accountability to affected populations, developing strong partnerships with local organisations, and making widespread, effective use of cash to deliver aid. The flexibility of the DEC funding model allowed members to have highly versatile programming which enabled them to respond to changing needs among the affected population. The review identified that more direct funding to local organisations and further capacity sharing would improve local capacity to manage the response.

Next steps

DEC member charities will continue to provide support in Ukraine and neighbouring countries for at least the next two years. In Ukraine, DEC member charities will carry on supporting local partners and building local capacity so that basic needs are met and lives can be rebuilt when possible. Assistance to refugees will continue in Poland, Romania and Moldova, with an anticipated focus on supporting integration through cash assistance for accommodation and food and support for livelihoods and education. DEC member charities are continuing to monitor the context to identify changes in the needs of affected people and will respond accordingly.



(L-R) Nine-year-old Liza and six-year-old Yana play games with Ala, a social worker from the mobile psychological support team of a DEC member charity.

UKRAINE APPEAL: PHASE 1 ACHIEVEMENTS ACROSS ALL COUNTRIES

3 March 2022 - 31 August 2022

1,956,400 PEOPLE
BENEFITTED FROM ACCESS TO **CLEAN WATER**

127,900 PEOPLE
accessed **basic services** at transit centres

338,000 PEOPLE
benefitted from **cash assistance** to meet their basic needs

72,300 PEOPLE
accessed **primary healthcare** services

PHASE 2 ACHIEVEMENTS ACROSS ALL COUNTRIES

1 September 2022 - 28 February 2023

124,800 HOSTS
supported with **cash assistance** to provide **accommodation** to 374,600 internally displaced people in Ukraine

261,800 PEOPLE
supported with **food assistance**, including food packages and hot meals

28,800 PEOPLE
supported with winterisation activities, such as **winter kits, cash** and **vouchers**

40,300 PEOPLE
reached with **mental health** and **psychosocial support**

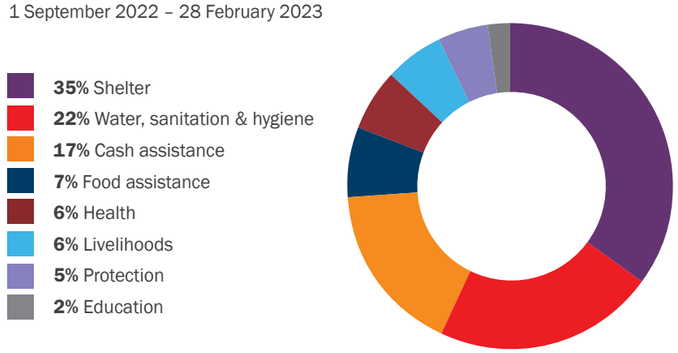
PAKISTAN FLOODS APPEAL

On 1 September 2022, the DEC launched an appeal to provide urgent aid to the millions of people affected by the worst floods in Pakistan's history. The floods destroyed extensive areas of crops and livestock, which are the main source of livelihood for many communities, leaving 14.6 million people in need of emergency food assistance. Six months on, approximately 1.8 million people were still living near contaminated and stagnant floodwater. Significant numbers of families remain displaced, and with fields not ready for the next planting season there is a risk of further food insecurity.

The appeal has raised £48 million as of 31 March 2023, including £5 million in UK Aid Match funding from the UK Government and £11.3 million raised by DEC member charities. In the first six months of the response, £11.8 million was spent on people's most critical needs, including access to temporary shelter, safe drinking water, food, hygiene kits and healthcare. The second phase of the response, which runs from March 2023 to August 2024, aims to help flood-affected communities recover and rebuild.

SIX MONTH EXPENDITURE BY SECTOR

1 September 2022 – 28 February 2023



£11.8 MILLION EXPENDITURE
(1 September 2022 - 28 February 2023)

£15.8 MILLION BUDGET
(1 March 2023 - 30 August 2024)



Families receive shelter items from a DEC member charity after losing their homes in the devastating floods.



Members of the community wait outside a mobile health unit operated by a DEC member charity in Sindh province, Pakistan.

Learning from the response

DEC members applied lessons from the 2010 flood response in Pakistan. These included building on local capacity and having a stronger, transparent focus on vulnerable groups. An independent review of the DEC response to the Pakistan floods found that the first six months' activities were relevant, efficient, and effective. Members were able to successfully respond to the immediate needs of communities and DEC member charities demonstrated a strong commitment to accountability to affected populations. Recommendations for the future included improving the monitoring of community needs as they change over time, including those of more marginalised groups within the affected population.

Next steps

DEC member charities will continue their response to the Pakistan floods until August 2024. The next phase will focus on recovery. Alongside helping the most vulnerable people to meet their basic needs, programmes will support the restoration and strengthening of livelihoods and supporting activities that aim to mitigate the impact of future floods, including planting trees.



Members of the community affected by excessive monsoon rains wait inside a flood emergency camp organised by a DEC member charity in Sindh province, Pakistan.

PAKISTAN APPEAL: SIX-MONTH ACHIEVEMENTS

1 September 2022 - 28 February 2023

158,000 PEOPLE
accessed basic health services including family planning, maternity services and immunisations

123,000 PEOPLE
were provided with access to **safe drinking water**

18,700 HOUSEHOLDS
were provided with **essential items** such as winter clothes, blankets and kitchen kits

25,100 HOUSEHOLDS
were provided with **hygiene kits** containing items such as shampoo, soap, toothpaste and water purification tablets

50,400 PEOPLE
received **food assistance** such as wheat, rice, sugar and cooking oil

66,400 PEOPLE
were provided with **temporary shelter** such as tents, tarpaulins and shelter tool kits

4,200 HOUSEHOLDS
were provided with **assistance to recover their livelihoods**, through distribution of seeds, fertiliser and livestock

16,200 HOUSEHOLDS
were provided with **cash assistance** to allow them to meet their urgent needs

TURKEY-SYRIA EARTHQUAKE APPEAL

The DEC launched its appeal on 9 February 2023 after devastating earthquakes hit southern Turkey and northwest Syria. More than 50,000 people were killed and many more were injured. In the affected areas more than 214,000 buildings, including homes, schools and hospitals, were damaged or destroyed. In total, 18 million people were directly affected, many of whom were left without shelter in sub-zero temperatures, without access to food, healthcare and other essentials.

Despite the challenges of accessing parts of northwest Syria, DEC charities' long experience and strong existing presence in the area meant that life-saving aid reached affected communities very quickly. Several DEC charities were working in the region before the earthquake hit - including six members that were using funds in Syria raised by the DEC 2020 Coronavirus Appeal - and were among the first responders. Fourteen of our 15 DEC charities and their local partners are responding to the disaster, working with locally-led relief efforts in Turkey and Syria. They are providing tents, cash assistance, food parcels and hot, ready-to-eat meals and setting up community kitchens.

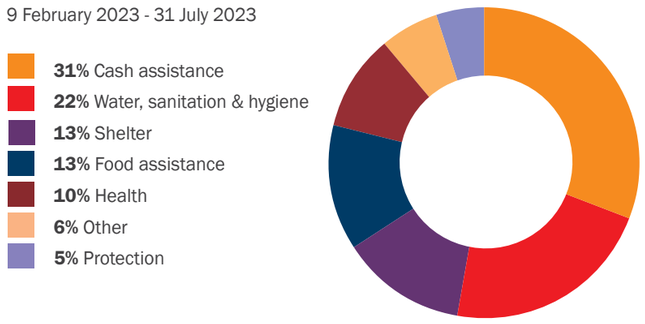
One member charity supplied 182,000 litres of water to 26,000 people in 17 collective centres in Syria and supported the water supply and sewage system, while another member provided toilets. DEC charities have also been getting health services running again, organised mobile health clinics, provided medical supplies and medicines to hospitals that survived the earthquake and security kits for ambulances and search and rescue teams. One member charity has been screening for malnutrition while another has been attempting to reunite children with their families, setting up safe spaces for mothers and babies and providing psychosocial support for children. Keeping people warm has been vital and heaters, stoves and fuel to heat and power temporary shelters and health clinics have been provided thanks to the generous donations that poured in from the UK public.



Dr Mustafa Enes Özdağ examines patients at a mobile clinic near Nurdağı, Turkey.

SIX MONTH BUDGETED EXPENDITURE BY SECTOR

9 February 2023 - 31 July 2023



£70 MILLION ALLOCATED
(to 31 March 2023)

£32.5 MILLION BUDGET
(9 February 2023 - 31 July 2023)

GOAL 4: PRESERVE AND STRENGTHEN THE PUBLIC'S WILLINGNESS TO DONATE TO HUMANITARIAN CRISES OVERSEAS

This year the DEC delivered on its strategic shift in the way it reports back to donors after appeals. Reporting back campaigns - showing what has been achieved thanks to donations - now form an integral part of plans for each appeal.

Throughout the year we provided regular updates on how DEC donations were being spent but the ambitious 'Ukraine: One year on' moment was the DEC's first comprehensive reporting back campaign, launched in February 2023 to coincide with one year since the escalation of the conflict. It included: a photo exhibition at the Barbican; a 60-second film, 'Never Alone', broadcast' on TV and in UK cinemas; projections on buildings across the UK; a 15-minute film narrated by journalist and broadcaster Jon Snow shown on British Airways flights; a House of Lords event with 140 key stakeholders; and celebrity visits to see the work of DEC partners by actor Simon Pegg and singer Paloma Faith. There was also an ITV special report, numerous media opportunities, including the sharing of stories about how donations are helping across Global's radio stations one year on from the Concert for Ukraine, and mail-outs and emails to supporters. Accompanying and underlying all of this was an in-depth report, hosted on its own microsite (https://ukraine.dec.org.uk), featuring interviews with aid workers and people who have benefitted from DEC funded projects in Ukraine and neighbouring countries.

The decision to provide such extensive reporting back to supporters is based on a substantial piece of research over several years into how our audiences view humanitarian aid and how we can inspire them to deepen their support for emergency appeals with follow-up stories. The 'Ukraine: One year on' campaign represents a considerable expansion of the DEC's content collection beyond the onset of a crisis with 45 case study interviews gathered over the course of the year, including video footage for media use. The campaign aimed to reach as many people as possible, to spark quality engagement and ensure donors had the opportunity to more fully understand how their generous donations were being put to work.



The powerful 60-second film was shot in Ukraine in February 2023 by a mostly Ukrainian crew and features the Ukrainian cast reciting lyrics from You'll Never Walk Alone. It was shown for free on 24 February on ITV in the lunchtime news advert break and shared by Liverpool Football Club.

While too early to give a complete picture of its impact, some highlights and projections include around:

67 MILLION PEOPLE reached through broadcast media

44 MILLION PEOPLE reached through press and outdoor promotion

84,000 UNIQUE VISITS to the Ukraine feedback page of the DEC website

75% OF PEOPLE interviewed in a focus group liked the content and felt thanked

1.6 MILLION YouTube views of the 'Never Alone' film

IMPROVING OUR WAYS OF WORKING

Core Humanitarian Standard

In 2015, the DEC adopted the Core Humanitarian Standard (CHS) on Quality and Accountability as the key quality standard for DEC member charities and how they deliver their programmes.

The CHS Alliance Verification Scheme has three categories: self assessment, independent verification, and certification. As of June 2023, DEC members fall into the three categories as shown in the diagram. The DEC Board has made external verification/certification a membership requirement. All DEC members have been independently verified or independently certified.



The local partner of a DEC member charity in Aleppo, Syria, delivers water to people affected by the earthquake.

VALIDATED CHS SELF-ASSESSMENT	CHS INDEPENDENT VERIFICATION	CHS CERTIFICATION
A learning exercise. It is completed internally, incorporating the views of crisis-affected people, staff and partners, and helps an organisation gain an understanding of their capacity and performance against the CHS.	Provides organisations with an independent, external quality assurance assessment of capacity and performance against the CHS.	Provides organisations with an independent, external quality assurance assessment and, depending on the results of this assessment, certification of compliance against the CHS.
None	*Action Against Hunger UK , ActionAid Group, British Red Cross, HelpAge International, CARE International, Plan International, Save the Children and World Vision*	*CAFOD, Christian Aid, Concern Worldwide, International Rescue Committee UK, Islamic Relief Worldwide, Oxfam and Tearfund*



Mohammad* and his son Samad*, aged 14, have been forced to flee conflict in two countries, first Afghanistan and now Ukraine.
* Names changed to protect identity

STRUCTURE, GOVERNANCE AND MANAGEMENT

The DEC has been operating since 1963 and was registered as an independent charity on 4 June 1997. It is incorporated as a company limited by guarantee: we have no share capital and the guarantee is limited to £1 for each of our 15 members. Our governing document is the Memorandum and Articles of Association of the company.

The DEC Secretariat has a core staff of 37 people (as at 31 March 2023) who run DEC appeals and oversee the use of DEC funds. The DEC plays a large role in fundraising and communications but also in oversight and accountability relating to how money raised is spent, and in promoting standards of good practice among members.

Fundraising

The DEC undertakes active fundraising only in the context of DEC appeals – usually for a period of six months from the date of the public launch of an appeal, although the window for fundraising can be extended on a case by case basis as is appropriate to the particular crisis.

Following the decision to launch an appeal for a crisis, we engage energetically with the public and our supporters to draw attention to the humanitarian need and raise money, using a wide range of fundraising approaches, to maximise donations to the appeal.

This includes broadcast, print and online advertising, direct marketing activities, engaging with local community and faith groups, and working with partners, businesses, trusts & foundations and philanthropists. Our fundraising activity is carried out by our core staff team and the DEC does not employ professional telephone or street fundraisers or commercial participants to carry out our fundraising activities.

The DEC complies with all relevant statutory regulations, including the Charities Act 2011, the Data Protection Act 2018 and the Privacy and Electronic Communications Regulations 2003. We always seek to act in ways that are legal, open, honest and respectful – striving for best practice in fundraising by complying with a range of codes of practice, including being registered with the Fundraising Regulator, and adhering to its Code of Fundraising Practice and Fundraising Promise. We have a donations acceptance policy that assesses ethical and reputational concerns, particularly for contributions from the private sector. We are careful to monitor our fundraising activities and provide supporters with help and information via our website, as well as via email, phone and post. We have a complaints policy available on our website, and record and respond to complaints received.

In the 2022-23 financial year, the DEC received 15,633 email queries from the public, including 282 complaints. This level of queries and complaints should be seen in the context of three active appeals and income raised of £215.7 million in the year. Feedback shows that 90.9 per cent of those who contacted us were satisfied with our response and follow-up, including a reported satisfaction of 78.6 per cent in relation to handling of complaints.

The DEC is committed to fundraising in an honest and responsible way. We take care to ensure we act appropriately with people who may be in vulnerable circumstances. The DEC's Vulnerable Persons Policy outlines how we seek to protect supporters who may be in vulnerable circumstances, details how we can identify potential vulnerability and what action we will take.

Governance review

The Board has adopted the Charity Governance Code and engages independent consultants to carry out a tri-annual review of performance against the code. The last review was carried out in 2019. Recommendations arising from the review are discussed at Board level, with actions agreed and progress reported to the Board periodically.

The Charity Governance Code was updated in 2020 to strengthen the existing diversity and integrity principles to reflect evolving best practice. The DEC last revised its performance against the Code during the 2019/20 financial year. A review is currently underway and will report to the July 2023 Board.

Financial review

Total income received directly by the DEC including Gift Aid and bank interest for the year amounted to £215.7 million (2022: £274.3 million). Of this, the DEC Turkey-Syria Earthquake Appeal (launched February 2023) raised £98.4 million, the DEC Pakistan Floods Appeal (launched September 2022) raised £36.3 million, the DEC Ukraine Humanitarian Appeal (launched March 2022) raised £70.1 million and DEC Afghanistan Crisis Appeal (launched December 2021) raised £4.8 million. All values include Gift Aid.

Additional income in the year of £5.8 million (2022: £2.7 million) was received for legacies, other DEC appeals launched in previous years, donations from member charities and general unrestricted income.

Total expenditure for the year amounted to £262.4 million (2022: £180.4 million) including £251.2 million (2022: £172.2 million) of appeal funds committed to DEC members for use towards humanitarian programmes and for collective initiative projects, £10.4 million (2022: £7.8 million) in costs of raising funds, and £0.9 million (2022: £0.4 million) of other costs. The DEC's core costs are covered by contributions from our members and a share of appeal Gift Aid, with appeal-specific costs charged to the related appeal.

Net unrestricted income for the year totalled £15.1 million (2022: £21.0 million). After transfers to restricted appeal funds of Gift Aid income totalling £7.0 million, an overall net movement in unrestricted funds of £8.1 million is reported (2022: £10.4 million). This net result brings carried forward unrestricted reserves to £20.6 million.

This level of reserves is a result of significant appeal activity over the last two financial years. These funds present an opportunity for the DEC to invest and build to ensure the future of the charity. During 2023/24 the

DEC will set its new five-year strategy and these funds will be used to drive forward this work. Through this, the trustees expect reserves to fall back towards the reserves policy level.

Unrestricted funds of £20.6 million (2022: £12.5 million) have been broken down further into the following three categories:

1. *Operational reserve - £4.0 million (2022: £2.7 million)*

The trustees have set a target of free reserves (reserve policy), which are those general funds which are freely available to spend on any of the charity's purposes and exclude restricted and designated funds and fixed assets held for the charity's own use. The target range of free reserves (net of designated and general funds) has been set at 12 months'(+/- 3 months) core overhead costs which is currently budgeted at £4.0 million for 2023/24. This target takes into account working capital requirements and the need to fund operations in between appeals.

2. *Designated fund - £1.0 million (2022: £1.0 million)*

The Board has agreed to set aside £1.0 million to fund operational projects to improve the DEC's processes and review operations to enable more effective and efficient fundraising in future appeals. These funds were not utilised during the financial year due to appeal activity, but are expected to be used during 2023/24.

3. *General reserve - £15.6 million (2022: £8.8 million)*

This general fund is to support the delivery against the DEC's long term strategic and operational goals:

Goal 1: Launch the right appeal at the right time

Goal 2: Maximise the money we raise for each appeal

Goal 3: Increase the impact of the funds we raise for the people and communities affected by crises

Goal 4: Preserve and strengthen the public's willingness to donate to humanitarian crisis overseas.

The DEC's new strategic phase is due to start in 2024/25, and trustees are keen to ensure that funds are set aside to cover strategic initiatives required to deliver against a new strategy. This reserve will also ensure that additional establishment costs are fully funded, given that the DEC has several large appeals and programmes running over numerous countries.

Trustees will review this fund periodically, and any surplus funds will be returned to open appeals.

Cost recovery against our appeals is limited to no more than 50 per cent of the Gift Aid received on each appeal. We also ensure that total DEC costs, both direct fundraising and indirect overhead recovery, totals no more than 20 per cent of DEC income raised. Historically we have achieved maintaining DEC costs at around 10 per cent of DEC appeal income, and for the DEC Ukraine Humanitarian Appeal, at the time of publication, the DEC costs make up approximately 6 per cent of total DEC appeal income.

Board of Trustees

The Board of Trustees are directors of the company and, as shown on page 50, comprise six independent trustees (including the Chair of Trustees, Vice Chair and Honorary Treasurer) alongside the chief executives of each of the DEC's member charities. Trustees have no financial beneficial interest in the charity but do have voting rights. Trustees receive no remuneration or any other emoluments from the DEC. Biographies of trustees are shown on the DEC's website.

The Board meets three times each year, and in addition trustees attend an annual awayday to review the DEC's strategy, performance and plans. The Board has established committees – Membership and Accountability; Audit, Finance and Risk; Remuneration; and Donations Acceptance – that operate under agreed terms of reference, oversee key aspects of DEC activity and report back to the full Board. These committees are chaired by independent trustees and include member trustees also, as shown on page 50.

Independent trustees, including the Chair and Honorary Treasurer, hold office for a term of three years; they may then be reappointed for a second term, with provision to extend this second term by up to 12 months, and then retire from office.

Member trustees hold office for a term that is related to their roles as chief executive of a DEC member charity.

The appointment of new independent trustees is overseen by the Board with support from the Membership and Accountability Committee, following an analysis of skills, targeted advertising and an interview process, with diversity and inclusion being taken into account throughout the process. The Chair is nominated by the independent trustees and appointed by majority agreement of the member trustees.

Sue Inglish is due to end her second and final term as Chair of Trustees in March 2024. However, due to the recent appointment of the new Vice Chair (Farmida Bi) and Honorary Treasurer (Melanie Hind), it was felt prudent to extend the second term of the Chair to March 2025 to enable a smooth transition, as permitted in the charity's articles and by agreement with the Board. An open recruitment process will be held during 2024 to identify the next Chair of Trustees.

Trustee attendance

Trustees attending all applicable Board meetings in 2022/23:	21 (out of the 26 trustees)
Trustees attending 2 out of 3 Board meetings:	5
Trustees attending 0-1 Board meetings:	0
Trustees attending all applicable MAC meetings in 2022/23:	7 (out of the 13 trustees)
Trustees attending 2-3 out of 4 MAC meetings:	5
Trustees attending 0-1 MAC meetings:	1
Trustees attending all applicable AFR meetings in 2022/23:	7 (out of the 10 trustees)
Trustees attending 2-3 out of 4 AFR meetings:	2
Trustees attending 0-1 AFR meetings:	1
Trustees attending all applicable RemCom meetings in 2022/23:	5 (out of the 5 trustees)

Trustee induction and conduct

Trustees sign a Declaration of Interests, Conflicts, Related Party Transactions and continuing compliance with the Fit and Proper Test form that is reviewed annually. New trustees are given a detailed induction by the Chair of Trustees, the DEC's Chief Executive and senior staff. A trustee handbook is also provided to new trustees, including relevant policies, procedures, governance information and role descriptions. This is revisited after one year to support each trustee's ongoing learning and development with the DEC.

Management

Day-to-day management of the charity is delegated to the Chief Executive, Saleh Saeed, who leads the staff team. Performance and risk are monitored against strategic objectives. The staff headcount at 31 March 2023 was 35 full-time positions and two part-time positions. Alongside the staff team, the DEC benefits from the help of regular volunteers and employs temporary staff or uses contractors where these are required to help with specific projects or the increased workload linked to a DEC appeal.

Remuneration

The Remuneration Committee is responsible for reviewing DEC Secretariat remuneration policy and practice on an annual basis for recommendation to the full Board. The Committee specifically sets the remuneration of the Chief Executive and salary ranges for the Executive team. The DEC's reward policy provides for an annual cost of living increase with reference to inflation and sector standards, with a pay benchmarking exercise carried out every three years to ensure that remuneration levels remain competitive in line with averages for the wider charity sector.

Risk management

The DEC has a robust framework for identifying, reporting and managing risks and is accountable for the effective use of the charitable funds raised in our name. The DEC is not operational in aid delivery, and therefore delegates the management of risks associated with delivering humanitarian programmes to member charities while maintaining oversight through an assurance system that includes independent reviews and evaluations, regular member reporting and external verification against the Core Humanitarian Standard.

The DEC has adopted an approach that assesses the charity's risk appetite in specific areas and maintains a risk register which is regularly reviewed in relation to those risks associated with our responsibilities for fundraising, stewardship and oversight, including what controls and safeguards operate to manage or mitigate risks.

Key risks identified in the risk register include:

1. The risk that a DEC appeal is unsuccessful, or is seen as such, raising a low level of funds. This risk is perhaps greatest in relation to humanitarian crises that arise from conflict or are slow in their onset.

   Mitigating action: The DEC monitors the onset of crises as they develop, assesses evidence of public interest and empathy and obtains feedback from broadcasters and other third parties before making an appeal in order to maximise the chance of success.

2. The risk that programmes funded by the DEC and managed by member charities fail to deliver the planned benefits to disaster-affected communities, whether due to poor quality or financial losses, including risks of fraud, diversion of funds or safeguarding breaches.

   Mitigating action: Given the complex risks inherent in DEC-funded responses by member charities operating in challenging environments, the DEC seeks assurance from its members that they have in place effective processes to manage such risks, including in relation to any partner organisations with which they are working to deliver aid programmes on the ground. To manage these risks, the DEC has an established framework of accountability and due diligence to ensure member charities have in place effective systems, processes and controls.

   The DEC acknowledges that, due to the nature of the work that the DEC funds, there is always the risk of a serious incident occurring. The Board has appointed a lead trustee for safeguarding matters, and has held meetings for DEC member trustee leads to discuss and share safeguarding best practice.

3. The risk that IT failures or a security breach results in unauthorised access to stored data and a loss of confidence in the DEC or damage to the charity's reputation.

   Mitigating action: In managing this risk, the DEC works closely with fundraising partners and suppliers. The DEC has information security policies in place, carries out regular staff training, has ongoing monitoring in this area and regularly updates security measures supported by external suppliers. This is overseen by the Audit, Finance and Risk Committee.

4. The risk that strongly negative media or publicity, whether direct or indirect, causes damage to the DEC's position with the public, donors or other stakeholders.

   Mitigating action: To manage this risk, the DEC works with members to ensure highest levels of transparency and deliver accountability to donors building on its work on accountability to affected populations. The DEC will invest in raising public trust, building on previously successful Thank You campaigns to increase public understanding of how aid works. As covered under risk point 2, we require our members to adopt and adhere to the DEC accountability framework across all areas of activity.

5. The risk of losing ground to a new digital competitor or to changes in news media and public viewing habits towards the DEC's traditional broadcast appeal.

   Mitigating action: The DEC continues to invest in development and innovation in fundraising, marketing and communications across digital media to ensure that it has a compelling digital offering. The DEC has plans to develop partnerships with major digital platforms, including social media and search engines, to engage with digital influencers and to work with public broadcasters to increase their digital offering.

6. The risk that domestic or international news will adversely affect the public's willingness and ability to donate to overseas crisis.

   Mitigating action: The DEC monitors domestic and international trends to ensure that it can adapt and respond rapidly to change.

7. The risk that the DEC suffers business interruption resulting in a failure to deliver against its appeal responsibility, due to either a failure of infrastructure or a staffing disruption

   Mitigating action: The DEC monitors and improves all critical systems, ensuring contingencies are in place. All key staff have cover plans in place, with deputies for CEO and all directors appointed. Regular wellbeing reviews monitor the mental health of staff, particularly during heightened activity of an appeal.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

In making this judgement, the trustees considered current financial performance, free reserve levels, future cashflow forecasts (one year from account signing date) and the 2023/24 budget.

Investment policy

Under its memorandum and articles of association, the charity has the power to make investments. The DEC needs to be in a position to enable its members to act very quickly in emergencies and therefore has a policy to balance keeping a proportion of funds in instant access and short-term deposits that can be accessed readily with considerations of high security and investment return.

Stakeholder engagement

The Trustees, who are Directors for the purposes of the Companies Act, confirm that in accordance with Section 172 (1) of the Companies Act they act in a way they consider most likely to achieve the purposes of the Company. In making this assessment, the Trustees consider the relevant actions of the Board, and engagement with all stakeholders are described throughout the annual review. Taking the areas required for disclosure in turn:

• *The likely consequences of any decision in the long term*

Organisational decisions are made by the Trustees with reference to the charity's five-year strategic plan, which is summarised on page 4 of this report. This strategic plan was developed with key stakeholders of the DEC, including member agencies, broadcasters, and DEC staff. Risk management processes are set out on page 25 of this report, and the charity's reserve policy is also detailed on page 23. The Board includes representatives of each of the 15 DEC member agencies who ensure that decisions made are in the best interests of the DEC in the long term.

• *Engagement with recipients*

The DEC Board has made external verification/certification against the Core Humanitarian Standard (CHS) on Quality and Accountability a membership requirement. All DEC members have been independently verified or independently certified. As part of this process, members are required to ensure that communities and people affected by crises receive assistance appropriate and relevant to their needs. In order to achieve this, members are required to engage appropriately with recipients. Members communicate, consult and provide for the participation of interested and affected stakeholders, ensuring that their concerns, desires, expectations, needs, rights and opportunities are considered in the establishment, implementation and review of the programmes assisting them.

• *The interests of the company's employees*

The DEC had a staff of 37 employees as of 31 March 2023. The oversight of remuneration and Human Resources planning is undertaken by the Remuneration Committee, a sub-committee of the Board of Trustees. The charity has employed an HR Manager to provide in-house HR support for the team. Additional staff benefits, including a cash health plan, have been introduced. Currently staff are only required to attend the London office for two days in a month with flexible working both providing a staff benefit and also having a positive work impact.

The DEC carries out regular staff surveys to monitor, amongst other factors, staff wellbeing and assess the effectiveness of hybrid working.

The charity is engaged in an Equality, Diversity and Inclusion programme, which has included externally facilitated workshops with staff, and the development of a work plan to further cement EDI principles within the DEC, as part of the overall HR strategic plan. This work is being overseen by the Board, and supported by the internal HR manager post.

• *The need to foster the company's business relationships with suppliers, customers and others*

The DEC is keen to maintain a positive relationship with its suppliers, ensuring all non-disputed invoices are paid within agreed payment terms. The relationship with our suppliers is key for the DEC, as during appeals we often require our suppliers to turn around services very quickly in order for us to achieve appeal deadlines. Any supplier complaints are notified to the Director of Finance & Resources.

• *The impact of the company's operations on the community and environment*

The DEC has offices by Regents Canal, London, between Angel and Old Street. We are looking at ways in which we can engage positively with the local community.

With regards our impact on the environment, we are looking at ways in which we can move to be carbon zero in the coming years. We expect to make a limited number of visits to countries where DEC members are responding as part of an appeal over the coming year. We generally cooperate with international colleagues and partners via virtual meetings as opposed to international travel, but acknowledge the value of field visits in relation to both checking on the work being funded by the DEC and the reporting back of progress to donors. We have engaged local content gathering visits (journalists, photographers) in order to both gain access to remote areas, and to minimise cost and impact of travel. All our furniture, fittings, equipment and carpet tiles in our office have been transferred from our previous office, thereby reducing waste and cost. We have recycling bins in our office, auto-sensors on lights and centrally controlled air-cooling systems.

As the DEC is deemed a large company under the Companies Act criteria, it therefore falls under the reporting requirements of the Streamlined Energy and Carbon Reporting (SECR) legislation. However, as the DEC did not consume more than 40,000 kWh of energy during the financial year, it qualifies as a low energy user and is exempt from reporting under these regulations.

• *The desirability of the company maintaining a reputation for high standards of business conduct*

The DEC has a policy structure to ensure the management of regulatory and legal risk and is committed to complying with all applicable laws and regulations relating to fraud, bribery and corruption.

• *The need to act fairly between members of the company*

The Trustees understand the Charity Commission requirements and understand the need to avoid and manage potential conflicts of interest.

Statement of Trustees' responsibilities

The trustees (who are also the directors of the DEC for the purposes of company law) are responsible for preparing the trustees' report, including the strategic report and the financial statements in accordance with applicable law and UK Accounting Standards (UK 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 its incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and then apply them consistently
2. observe the methods and principles in the Charities SORP
3. make judgements and estimates that are reasonable and prudent
4. 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
5. 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 ensuring that adequate accounting records are kept 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.

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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The strategic report includes a review of financial performance and of the charity's reserves position. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue. The accounts have therefore been prepared on the basis that the charity is a going concern.

Insofar as each of the trustees of the charitable company at the date of the approval of this report is aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the audit report) of which the company's auditor is unaware.
- Each trustee has taken all steps that they should have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Meeting and reporting on public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The structure of the trustees' annual report includes reporting on our strategic aims, the DEC's activities and achievements during the year and our plans going forwards.

We have highlighted how our work furthers our charitable purpose and the significant benefits it brings to:

1. people in developing countries in urgent need of emergency relief, regardless of race, creed or nationality, through the funding provided by DEC appeals to 15 of the UK's leading humanitarian charities;
2. the promotion of the efficiency and effectiveness of life-saving assistance and the alleviation of poverty;
3. people in developing countries affected by an emergency situation being involved in the relief effort and being treated with dignity.

This trustees' report, including the strategic report, was approved by the Board of Trustees on 18 July 2023 and signed on its behalf by

Sue Inglish
Chair

Melanie Hind
Honorary Treasurer

INDEPENDENT AUDITOR'S REPORT

To the members of the Disasters Emergency Committee

OPINION

We have audited the financial statements of the Disasters Emergency Committee ('the charitable company') for the year ended 31 March 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 Financial Reporting Standard 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 March 2023 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

OTHER INFORMATION

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

OPINION 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' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' 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 and proper accounting records have not been kept; 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.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 27, the trustees (who are also the directors of the charitable company for the purposes of 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation(GDPR), fundraising regulations, Taxation legislation. and Antifraud, bribery and corruption legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Audit, Finance & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.

Naziar Hashemi
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor

Statement of Financial Activities for the year ended 31 March 2023

(incorporating an income and expenditure account)

	Note	Unrestricted funds £'000	Restricted funds £'000	**2023 Total £'000**	2022 Total £'000
Income from:					
Donations and legacies	2a	1,926	831	**2,757**	2,787
Charitable activities					
DEC Turkey-Syria Earthquake Appeal	2b	6,974	91,511	**98,485**	-
DEC Pakistan Floods Appeal	2b	2,531	33,810	**36,341**	-
DEC Ukraine Humanitarian Appeal	2b	2,414	67,762	**70,176**	222,407
DEC Afghanistan Crisis Appeal	2b	1,041	3,777	**4,818**	34,667
DEC Coronavirus Appeal	2b	-	11	**11**	14,273
Humanitarian Emergency Fund (Scotland)		-	23	**23**	36
Humanitarian Emergency Fund (Wales)		-	20	**20**	20
Investment income		3,041	-	**3,041**	32
Other income	2c	26	-	**26**	69
Total income		17,953	197,745	**215,698**	274,291
Expenditure on:					
Raising funds	3	1,999	8,500	**10,499**	7,839
Charitable activities					
Turkey-Syria earthquake response programmes	4	95	70,000	**70,095**	-
Pakistan floods response programmes	4	101	28,000	**28,101**	-
Ukraine humanitarian response programmes	4	33	146,612	**146,645**	120,013
Afghanistan response programmes	4	-	5,000	**5,000**	30,033
Coronavirus response programmes	4	-	1,442	**1,442**	22,561
Previous DEC programmes	4	-	-	**-**	(233)
Humanitarian Emergency Fund (Scotland)		-	22	**22**	27
Humanitarian Emergency Fund (Wales)		-	20	**20**	20
Lesson learning and accountability	3	606	-	**606**	160
Total expenditure		2,834	259,596	**262,430**	180,420
Net (expenditure)/income for the year		15,119	(61,851)	**(46,732)**	93,871
Transfers between funds	14	(7,020)	7,020	**-**	-
Net movement in fund		8,099	(54,831)	**(46,732)**	93,871
Reconciliation of funds					
Total funds brought forward	14	12,513	94,095	**106,608**	12,737
Total funds carried forward	14	20,612	39,264	**59,876**	106,608

All of the above results are derived from continuing activities. There were no other recognised gains or losses apart from those stated above.
Comparable information for the year ended 31 March 2022 is shown in note 16 to the financial statements.
Movements in funds are disclosed in note 14 to the financial statements.

Balance Sheet at 31 March 2023

	Note	**£'000**	**2023 £'000**	£'000	2022 £'000
Fixed assets					
Tangible fixed assets	8		**285**		282
			285		282
Current assets					
Debtors	9	**28,383**		79,013	
Cash at bank and in hand	10	**223,897**		164,758	
		252,280		243,771	
Liabilities					
Creditors: amounts due within one year	11	**(192,689)**		(137,445)	
Net current assets			**59,591**		106,326
Total assets less current liabilities			**59,876**		106,608
Net assets	13		**59,876**		106,608
Funds					
Unrestricted funds					
Operational reserves	14	**4,000**		2,700	
Designated reserves	14	**1,000**		1,000	
General reserves	14	**15,612**		8,813	
Total unrestricted funds			**20,612**		12,513
Restricted funds	14		**39,264**		94,095
Total funds			**59,876**		106,608

The cash at bank and in hand balance mostly represents funds raised during appeals, the disbursement of these funds which takes place over the period of the programmes in question. More details are disclosed in note 10 to the financial statements, and the associated member agency creditors in note 11.

Approved by the Trustees on 18 July 2023 and signed on their behalf by

Sue Inglish
Chair

Melanie Hind
Honorary Treasurer

Disasters Emergency Committee
Company Number 03356526

Statement of Cash Flows for the year ended 31 March 2023

	Note	**2023 £'000**	2022 £'000
Cash flows from operating activities			
Net cash provided by operating activities	15	**56,235**	149,507
Cash flows from investing activities			
Interest from investments		**3,041**	69
Purchase of fixed assets		**(137)**	(103)
Net cash provided by/(used in) investing activities		**2,904**	(34)
Change in cash and cash equivalents in the year		**59,139**	149,473
Cash and cash equivalents at the beginning of the year		**164,758**	15,285
Cash and cash equivalents at the end of the year		**223,897**	164,758

	At 1 April 2022 £'000	Cash flows £'000	Other non-cash changes £'000	**At 31 March 2023 £'000**
Analysis of cash and cash equivalents and of net debt				
Cash at bank and in hand	164,758	59,139	-	**223,897**
Total cash and cash equivalents	164,758	59,139	-	**223,897**

Notes to the financial statements for the year ended 31 March 2023

1. ACCOUNTING POLICIES

a) Basis of accounting

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

b) Public benefit entity

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

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In making this judgement, the trustees considered current financial performance, free reserve levels, future cashflow forecasts (one year from account signing date) and the 2023/24 budget.

d) Estimates

The financial statements include the following estimates:

1. Gift Aid. At the time of signing, the financial statements include Gift Aid accrued income of £17.7m which includes an estimate for claims not yet processed by the DEC. The basis of the estimate is historic recovery on previous appeals.

2. Legacy recognition. The DEC's policy on recognition of legacy income is detailed in note 1 e).

3. Allocation to members. The DEC's policy on allocating appeal funds to members is detailed in note 1 i).

Other than the areas of estimation detailed above, the trustees do not consider that there are any other 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, it is probable that the income will be received and that the amount can be measured reliably. Income includes associated Gift Aid tax reclaims.

Donations to DEC appeals are included as restricted income and used to fund the related disaster response programmes. Associated Gift Aid tax reclaims are included as unrestricted income and then transferred to the related restricted fund for each DEC appeal. Contributions from member agencies towards the DEC's appeal preparedness is included as donations and accounted for when received.

Income from legacies is included when received from the estate or when the charity is notified by the executor that a distribution will be made. 50% of unrestricted legacy income received is designated to fund disaster response programmes.

Interest on funds held on cash deposit is included when receivable.

f) Donations of services

During the year the DEC has benefited from broadcasting, promotion and donations processing services received free or at discounted rates from various providers. Where the value of the services is quantifiable the value has been attributed to these services in the accounts.

The majority of services provided are not reasonably quantifiable and practically measurable.

In accordance with the Charities SORP (FRS 102), volunteer time is not recognised. The trustees' annual report provides more information about their contribution.

g) Fund accounting

Restricted funds are used for specific purposes as laid down by the donor or related to a specific DEC appeal. 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.

h) 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 charity in encouraging individuals and other third parties to make voluntary contributions to DEC appeals, as well as the cost of any activities with a fundraising purpose.

Expenditure on charitable activities includes the funds allocated to DEC member agencies and funds designated for collective iniatives towards the costs of delivering disaster response programmes, as set out in note i) below. Expenditure is recognised at the point of commitment or when allocations are confirmed to members because it is at this time that a firm commitment is made by the DEC towards the planned programmes of work by members in response to each appeal.

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

i) Basis of allocation to member agencies

Member charities are entitled to a share of the appeal income if they opt into that appeal. A formula known as the Indicator

Notes to the financial statements for the year ended 31 March 2023

of Capacity (IOC) is used to allocate appeal funds among DEC member agencies. DEC informs the member agencies of their estimated income from an appeal after one week and commits funds towards disaster relief programmes two weeks after the appeal launch. Further allocations are made as income for specific appeals is received and as the programme is implemented. On board approval, funds may be allocated outside of the IOC formula where required.

j) Allocation of expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

Fundraising expenditure has been shown separately. These costs are incurred in seeking donations and voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity. Included within this category are costs associated with strategic decision making as opposed to day to day management of the charity's activities.

Support costs which include costs associated with general management, financial management and accounting, information technology, human resources and premises are allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. Support costs and other core costs are recharged to the restricted fund and will fluctuate annually based on appeal activity during the year. The basis of the cost allocation has been explained in the notes to the accounts.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible and intangible assets

Tangible and intangible fixed assets are stated at cost less accumulated depreciation/amortisation. Assets, or groups of assets purchased within a single project, costing £1,000 and above are capitalised. Depreciation/amortisation 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/amortisation rates in use are as follows:

Leasehold improvements
- 5 years or term of lease if shorter

Furniture, fittings and office equipment
- 5 years

Computer equipment
- 3 years

Website development & software
- 3 years

m) 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. Cash deposits with maturities above three months are shown as current asset investments.

n) Pension contributions

The charity has a stakeholder pension scheme and makes defined contributions based on salary. Pension contributions are charged to the statement of financial activities as incurred and attributed to unrestricted and restricted funds in line with other Secretariat staffing costs.



© Rami Sabbagh/SEMA

A DEC member charity is providing water to people affected by the earthquake in Syria.

Notes to the financial statements for the year ended 31 March 2023

2. INCOME

2a) Donations and legacies

	Unrestricted £'000	Restricted £'000	**2023 Total £'000**	2022 Total £'000
Member agency contributions	1,000	-	**1,000**	1,065
Legacies	924	831	**1,755**	498
Gift Aid	-	-	**-**	123
Regular giving	2-	-	**2**	2
Donated services	-	-	**-**	1,099
Total donations and legacies	**1,926**	**831**	**2,757**	2,787

Gift Aid income received during 2022 relates to income from historic appeals where programmes have ended. This income is retained as unrestricted income to fund the running of the charity.

Donated services recognised during 2022 represents services provided at a reduced fee or free of charge for the DEC Ukraine humanitarian appeal. These are services which the DEC was expecting to pay and suppliers kindly gifted the services for free or partially refunded.

2b) Charitable activites

	Unrestricted	Restricted				
	Gift Aid £'000	Appeal donations £'000	FCDO UK Aid Match £'000	Total Restricted £'000	**2023 Total £'000**	2022 Total £'000
DEC Turkey-Syria Earthquake Appeal	6,974	86,511	5,000	91,511	**98,485**	-
DEC Pakistan Floods Appeal	2,531	28,810	5,000	33,810	**36,341**	-
DEC Ukraine Humanitarian Appeal	2,414	67,762	-	67,762	**70,176**	222,407
DEC Afghanistan Crisis Appeal	1,041	3,777	-	3,777	**4,818**	34,667
DEC Coronavirus Appeal	-	11	-	11	**11**	14,273
Total charitable activities	12,960	186,871	10,000	196,871	**209,831**	271,347

Gift Aid income represents Gift Aid recovered on donations during the year. It is DEC policy to transfer no less than 50% of Gift Aid recovered into the respective appeal funds. Details of this transfer can be found in Note 14 to the accounts.

Appeal donations includes donations from the general public, trusts and foundations and corporates.

The DEC is grateful for the support of the UK Government through its UK Aid Match scheme. During the year, the DEC received matched funds of £5.0m for the DEC Pakistan Floods Appeal and £5.0m for the DEC Turkey-Syria Earthquake Appeal. (2022: DEC received £25.0m for the DEC Ukraine Humanitarian Appeal and £10.0m for the DEC Afghanistan Crisis Appeal).

Notes to the financial statements for the year ended 31 March 2023

2. INCOME (continued)

2c) Other income

	Unrestricted £'000	Restricted £'000	**2023 Total £'000**	2022 Total £'000
Landlord contribution towards refurbishment of Wenlock Road	25	-	**25**	-
Insurance claim	1	-	**1**	-
Surrender of lease - Tavis House	-	-	**-**	**69**
Total other income	**26**	**-**	**26**	**69**

During the current financial year, the DEC received a contribution of £25,000 towards the refit of Wenlock Road from the landlord as part of a rental agreement.

3. EXPENDITURE

3a) Expenditure (current year)

	Member allocations £'000	Other direct costs £'000	Allocated support costs £'000	**2023 Total £'000**	2022 Total £'000
Raising funds	-	9,718	781	**10,499**	7,839
Disaster response programmes	244,442	-	-	**244,442**	172,217
Collective initative projects	3,546	3,066	-	**6,612**	-
Humanitarian Emergency Fund (Scotland)	-	22	-	**22**	27
Humanitarian Emergency Fund (Wales)	-	20	-	**20**	20
Lesson learning and accountability	-	311	295	**606**	160
Governance costs	-	125	104	**229**	157
Total expenditure	**247,988**	**13,262**	**1,180**	**262,430**	180,420

3b) Expenditure (prior year)

	Member allocation £'000	Other direct costs £'000	Allocated support costs £'000	**2022 £'000**
Raising funds	-	7,660	179	**7,839**
Disaster response programmes	172,217	-	-	**172,217**
Humanitarian Emergency Fund (Scotland)	-	27	-	**27**
Humanitarian Emergency Fund (Wales)	-	20	-	**20**
Lesson learning and accountability	-	91	69	**160**
Governance costs	-	122	35	**157**
Total expenditure	**172,217**	**7,920**	**283**	**180,420**

Notes to the financial statements for the year ended 31 March 2023

3. EXPENDITURE (continued)

		2023 £'000	2022 £'000
Support costs are allocated on the following basis:			
Nature of cost	**Allocation basis**		
Staff	Estimate of where staff spend their time	**329**	96
Premises, utilities and other overheads	Actual and estimated usage	**851**	187
Total allocated support costs		**1,180**	283

Allocated support costs: cost allocation includes an element of judgement and the charity has had to consider the cost and benefit of detailed calculations and record keeping. This allocation includes support costs where they are attributable and are a best estimate of the costs that have been so allocated. The various categories of support costs are described above (see note 1j).

4. DISASTER RESPONSE PROGRAMMES

4a) Disaster response programmes (current year)

Appeal funds allocated and committed to participating member agencies are as follows:

	CVA £'000	AFG £'000	UHA £'000	PFA £'000	TSE £'000	**2023 Total £'000**	2022 Total £'000
Action Against Hunger UK	49	161	6,616	1,110	2,211	**10,147**	5,667
ActionAid UK	68	313	7,084	-	3,480	**10,945**	9,287
Age International	49	204	4,616	1,110	2,211	**8,190**	12,953
British Red Cross	199	830	18,774	4,709	9,375	**33,887**	23,779
CAFOD	68	283	11,402	1,631	3,246	**16,630**	8,356
CARE International UK	(26)	176	4,836	1,279	2,546	**8,811**	6,455
Christian Aid	106	422	12,551	-	4,713	**17,792**	12,488
Concern Worldwide (UK)	-	204	4,616	1,111	2,211	**8,142**	5,726
International Rescue Committee UK	-	374	8,463	1,943	3,868	**14,648**	9,676
Islamic Relief Worldwide	60	242	-	1,419	2,824	**4,545**	2,308
Oxfam GB	305	-	20,049	5,600	11,630	**37,584**	19,111
Plan International UK	81	-	7,292	-	-	**7,373**	7,604
Save the Children UK	291	1,015	26,000	5,600	12,829	**45,735**	34,537
Tearfund	103	436	-	2,488	4,952	**7,979**	4,134
World Vision UK	89	340	7,701	-	3,904	**12,034**	10,136
Total	**1,442**	**5,000**	**140,000**	**28,000**	**70,000**	**244,442**	172,217

Notes to the financial statements for the year ended 31 March 2023

4b) Disaster response programmes (prior year)

	ITEA £'000	CIA £'000	CVA £'000	AFG £'000	UHA £'000	**2022 £'000**
Action Against Hunger UK	-	-	389	1,205	4,073	**5,667**
ActionAid UK	-	(9)	1,198	1,848	6,250	**9,287**
Age International	-	-	748	1,205	11,000	**12,953**
British Red Cross	-	(115)	2,430	4,899	16,565	**23,779**
CAFOD	-	-	1,037	1,670	5,649	**8,356**
CARE International UK	(4)	(56)	986	1,262	4,267	**6,455**
Christian Aid	-	-	1,569	2,492	8,427	**12,488**
Concern Worldwide (UK)	-	-	449	1,205	4,072	**5,726**
International Rescue Committee UK	-	-	-	2,208	7,468	**9,676**
Islamic Relief Worldwide	-	-	882	1,426	-	**2,308**
Oxfam GB	-	-	4,111	-	15,000	**19,111**
Plan International UK	-	(26)	1,196	-	6,434	**7,604**
Save the Children UK	-	(1)	4,538	6,000	24,000	**34,537**
Tearfund	-	-	1,563	2,571	-	**4,134**
World Vision UK	-	(22)	1,354	2,009	6,795	**10,136**
Total	(4)	(229)	22,450	30,000	120,000	**172,217**

Negative balance represents funds granted to member agency in prior year returned in current year.
Note: where no funds have been allocated to a member, this is due to this specific member not taking part in this DEC appeal.

Key
TSE: Turkey-Syria Earthquake Appeal
PFA: Pakistan Floods Appeal
UHA: Ukraine Humanitarian Appeal
AFG: Afghanistan Crisis Appeal
CVA: Coronavirus Appeal
CIA: Cyclone Idai Appeal
ITEA: Indonesia Tsunami Earthquake Appeal

Notes to the financial statements for the year ended 31 March 2023

4c) Collective initiative projects

During the 2022/23 financial year, the DEC committed £6.6m of appeal funds towards collective initiative projects. Collective initiatives supports and incentivises innovative, joint programming to increase the impact of DEC funds. This allows the DEC and members to jointly address quality and accountability gaps, explore humanitarian innovations, and accelerate programming in key areas such as safeguarding, localisation, cash and accountability to affected populations, all of which are key priorities across the DEC membership.

	Member agency or supplier	Appeal	**2023 £'000**	2022 £'000
Collaborative Cash Delivery (CCD) Network	Save the Children UK	UHA	**3,517**	-
Strengthening locally led humanitarian action (scoping project)	Christian Aid	UHA	**29**	-
Safeguarding Resource and Support Hub (RSH)	Social Direct Development	UHA	**2,300**	-
Beneficiary perception survey	Ground Truth Solutions	UHA	**352**	-
Effective communications across Ukraine response	CDAC Network	UHA	**299**	-
Translation of Sphere Standard to local languages	Sphere Association	UHA	**115**	-
Total			**6,612**	-

In total during the year, the Board agreed collective initiative budgets of £10.0m for Ukraine humanitarian response (UHA) and £5.0m for Turkey-Syria earthquake responses (TSE). The totals presented above are amounts committed to member agencies and suppliers for collective initiative projects in the year to 31st March 2023. Remaining budgets are planned to be spent over the remaining programmatic periods of each appeal.

5. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

a) Staff costs were as follows:

	2023 £'000	2022 £'000
Salaries and wages	**1,349**	975
National insurance	**151**	115
Contribution to defined contribution pension schemes	**176**	142
Temporary and agency staff	**619**	289
Total	**2,295**	1,521

Notes to the financial statements for the year ended 31 March 2023

b) Employees whose emoluments were equal to or greater than £60,000 per annum

	2023 No.	2022 No.
£120,001 - £130,000	**1**	-
£100,001 - £110,000	**-**	1
£80,001 - £90,000	**1**	-
£70,001 - £80,000	**1**	1
£60,001 - £70,000	**2**	2

The highest paid employee is the Chief Executive whose emoluments in the year include a salary of £99,521 (2022: £84,960) which includes Time off in Lieu payment of £8,800 (2022: £nil). In addition, the Chief Executive received pension contributions including contributions by way of employee salary exchange of £34,738 (2022: £29,541) and benefited from a health care cash plan, annual cost incurred by the employer of £156 (2022: £nil). In the prior year, the Chief Executive received an accommodation allowance of £5,478, this allowance was discontinued in October 2021.

Calculation to defined contribution pension schemes includes 18% employee pension contribution and contributions by employees by way of salary exchange.

The total amount of remuneration and benefits paid to the key management personnel (as shown on page 51) were. were £496,790 (2022: £455,544).

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

	2023 No.	2022 No.
Fundraising and communications	**17**	12
Lesson learning and evaluation	**6**	4
Governance	**2**	2
Finance and administration	**5**	3
Total	**30**	21

d) The average number of employees (head count based on Full Time Equivalent of staff employed) during the year was as follows:

	2023 FTE No.	2022 FTE No.
Fundraising and communications	**16**	12
Lesson learning and evaluation	**6**	4
Governance	**2**	2
Finance and administration	**5**	3
Total	**29**	21

Notes to the financial statements for the year ended 31 March 2023

6. TRUSTEES

No trustees received emoluments in the year (2022: nil). Amounts reimbursed to Trustees for travel and other expenditure totalled £nil in the year (2022: £nil).

DEC incurred costs for Trustees training in the year of £2,300 (2022: £nil) and Trustees travel overseas for two trustees to visit DEC Pakistan floods appeal of £3,099 (2022: £nil).

7. NET INCOME/(EXPENDITURE) FOR THE YEAR IS STATED AFTER CHARGING:

	2023 £'000	2022 £'000
Depreciation charge	**134**	141
Operating lease rentals – premises	**174**	90
Auditors' remuneration (excluding VAT)		
Audit	**50**	60
Other services	**11**	11

8. TANGIBLE AND INTANGIBLE FIXED ASSETS

	Leasehold improvements £'000	Website development and software £'000	Computer equipment £'000	Furniture, fittings and office equipment £'000	**Total £'000**
Cost					
At the start of the year	127	272	39	60	**498**
Additions	48	82	7	-	**137**
Disposals	**-**	**-**	**-**	**-**	**-**
At the end of the year	**175**	**354**	**46**	**60**	**635**
Depreciation and amortisation					
At the start of the year	49	88	39	40	**216**
Disposals	-	-	-	-	-
Charge for the year	35	86	1	12	**134**
At the end of the year	**84**	**174**	**40**	**52**	**350**
Net book value					
At the end of the year	**91**	**180**	**6**	**8**	**285**
At the start of the year	78	184	-	20	**282**

Notes to the financial statements for the year ended 31 March 2023

9. DEBTORS

	2023 £'000	2022 £'000
Prepayments	**118**	81
Gift Aid receivable	**17,703**	18,992
Appeal income receivable	**9,589**	59,389
Legacy income receivable	**924**	-
Other debtors	**49**	551
	28,383	79,013

10. CASH AND CURRENT ASSET INVESTMENTS

	2023 £'000	2022 £'000
Cash at bank and in hand	**183,274**	134,752
Cash equivalents: Short term deposit (30 days)	**40,623**	30,006
Total	**223,897**	164,758

The balance in cash and short term deposits represents funds raised during the Turkey-Syria Earthquake Appeal, Pakistan Floods Appeal and Ukraine Humanitarian Appeal. While these funds have mostly been committed to member agencies towards disaster response programmes, the disbursement of these funds takes place over the period of those programmes.

11. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	2023 £'000	2022 £'000
Trade creditors	**365**	589
Taxation and social security costs	**40**	30
Due to member agencies - Disaster response programmes	**187,613**	136,341
Collective initiatives creditor	**4,263**	-
Other creditors and accruals	**408**	485
Total	**192,689**	137,445

Collective initiatives introduced in July 2022. The creditor represents commitments not yet paid and of the £4.2m creditor balance, £2.6m relates to amounts due to member agencies. For further details please see Note 4c.

Notes to the financial statements for the year ended 31 March 2023

12. 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

	Property	
	2023 £'000	2022 £'000
Less than one year	**174**	174
One to five years	**727**	702
Over five years	**602**	901
Total	**1,503**	1,777

The DEC entered into a 10-year lease on 23rd December 2021 for the occupation of Unit B, 19-21 Wenlock Road London N1 7GT. The lease contains a tenant-only break clause at years three and five.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

a) At 31 March 2023

	Unrestricted funds £'000	Restricted funds £'000	**Total funds £'000**
Tangible fixed assets	285	-	**285**
Net current assets	20,327	39,264	**59,591**
Net assets at the end of the year	**20,612**	**39,264**	**£59,876**

b) At 31 March 2022

	Unrestricted funds £'000	Restricted funds £'000	**Total funds £'000**
Tangible fixed assets	282	-	**282**
Net current assets	12,231	94,095	**106,326**
Net assets at the end of the year	**12,513**	**94,095**	**106,608**

Notes to the financial statements for the year ended 31 March 2023

14. STATEMENT OF FUNDS

a) For the year ended 31 March 2023

	At the start of the year £'000	Income £'000	Disaster response programmes £'000	Collective Initiatives Projects £'000	Resources expended £'000	Transfers between funds £'000	**At the end of the year £'000**
Restricted funds:							
DEC Turkey-Syria Earthquake Appeal	-	91,513	(70,000)	-	(3,095)	(1,506)	**16,912**
DEC Pakistan Floods Appeal	-	34,165	(28,000)	-	(1,973)	1,271	**5,463**
DEC Ukraine Humanitarian Appeal	90,391	67,929	(140,000)	-	(3,271)	(8,786)	**6,263**
DEC Afghanistan Crisis Appeal	2,018	3,810	(5,000)	-	(137)	1,263	**1,954**
DEC Coronavirus Appeal	1,677	11	(1,442)	-	(24)	(222)	-
DEC Emergency Appeal	-	274	-	-	-	-	**274**
Humanitarian Emergency Fund (Scotland)	9	23	-	-	(22)	-	**10**
Humanitarian Emergency Fund (Wales)	-	20	-	-	(20)	-	**-**
Restricted designated funds:							
DEC Turkey-Syria Earthquake Appeal	-	-	-	-	-	5,000	**5,000**
DEC Ukraine Humanitarian Appeal	-	-	-	(6,612)	-	10,000	**3,388**
Total restricted funds	94,095	197,745	(244,442)	(6,612)	(8,542)	7,020	**39,264**
Unrestricted funds:							
Operational reserves	2,700	-	-	-	-	1,300	**4,000**
Designated reserves	1,000	-	-	-	-	-	**1,000**
General reserves	8,813	17,953	-	-	(2,834)	(8,320)	**15,612**
Total unrestricted funds	12,513	17,953	-	-	(2,834)	(7,020)	**20,612**
Total funds	**106,608**	**215,698**	**(244,442)**	**(6,612)**	**(11,376)**	**-**	**59,876**

As explained in note 4c about collective initiatives, £5m and £10m was transferred to the designated Turkey-Syria and Ukraine appeals respectively, as approved by the board in the year.

Other material transfers in the year represent 50% of gift aid income, in line with the accounting policy (note 2b), transfered and designated towards the appeals in the year.

Notes to the financial statements for the year ended 31 March 2023

14. STATEMENT OF FUNDS

b) For the year ended 31 March 2022

	At the start of the year £'000	Income £'000	Disaster response programmes £'000	Resources expended £'000	Transfers between funds £'000	**At the end of the year £'000**
Restricted funds:						
DEC Ukraine Humanitarian Appeal	-	206,019	(120,000)	(4,374)	8,746	**90,391**
DEC Afghanistan Crisis Appeal	-	32,828	(30,000)	(1,795)	985	**2,018**
DEC Coronavirus Appeal	10,566	13,568	(22,450)	(1,135)	1,128	**1,677**
DEC Cyclone Idai Appeal	61	-	229	(32)	(258)	-
DEC Indonesia Tsunami Appeal	36	-	4	(35)	(5)	**-**
DEC Emergency Appeal	-	-	-	-	-	**-**
Humanitarian Emergency Fund (Scotland)	-	36	-	(27)	-	**9**
Humanitarian Emergency Fund (Wales)	-	20	-	(20)	-	**-**
Total restricted funds	10,663	252,471	(172,217)	(7,418)	10,596	**94,095**
Unrestricted funds:						
Operational reserves	2,074	21,820	-	(785)	(20,409)	**2,700**
Designated reserves	-	-	-	-	1,000	**1,000**
General reserves	-	-	-	-	8,813	**8,813**
Total unrestricted funds	2,074	21,820	-	(785)	(10,596)	**12,513**
Total funds	**12,737**	**274,291**	**(172,217)**	**(8,203)**	**-**	**106,608**

Disasters Emergency Committee – Year to 31 March 2023

Notes to the financial statements for the year ended 31 March 2023

Restricted income funds All restricted income fund balances at year end are represented by cash balances, debtors and creditors.

The DEC Turkey-Syria Earthquake Appeal was launched on 9 February 2023 and raised £98.5m (including Gift Aid) in this financial year. £70.0m was committed to member agencies in the year towards disaster response programmes.

The DEC Pakistan Floods Appeal was launched on 1 September 2023 and raised £36.3m (including Gift Aid) in this financial year. £28.0m was committed to member agencies in the year towards disaster response programmes.

The DEC Ukraine Humanitarian Appeal was launched on 3 March 2022 and raised £70.2m (including Gift Aid) in this financial year. £140.0m was committed to member agencies in the year, from funds raised in the current and last financial year, towards disaster response programmes.

The DEC Afghanistan Crisis Appeal was launched on 15 December 2021 and raised £4.8m (including Gift Aid) in this financial year. £5.0m was committed to member agencies in the year, from funds raised in the current and prior financial years, towards disasters response programmes.

The DEC Coronavirus Appeal was launched on 14 July 2020 and raised £11,000 (including Gift Aid) in this financial year. £1.4m was committed to member agencies in the year towards disaster response programmes. The outstanding balance of £222k was transferred into the Afghanistan Crisis Appeal at the conclusion of appeal programmatic activity, and allocated to members post year end.

On the 27 March 2018 the DEC launched a way to give outside of our high-profile appeals. The DEC Emergency Fund is an always-on donation platform that allows people to give whether or not an appeal has been launched. The DEC will work with its member charities to identify the most effective use of the emergency fund, allowing us to respond quickly to natural disasters, or enabling us to reach people affected by crises which aren't making headlines.

The fund is used to help people overcome by crises and in desperate need of humanitarian assistance – such as food, clean water, medicine and shelter – in parts of the world where governments and other organisations cannot meet the needs of the affected population. This fund had no activity in the financial year, due to appeals being active throughout the year.

Restricted designated funds Restricted designated funds have been opened in the year to reflect appeal funds relating to the Turkey-Syria Earthquake Appeal and the Ukraine Humanitarian Appeal which have been designated to Collective Initiatives. Collective initiatives supports and incentivises innovative, joint programming to increase the impact of DEC funds. This allows the DEC and members to jointly address quality and accountability gaps, explore humanitarian innovations and accelerate programming in key areas such as safeguarding, localisation, cash and accountability to affected populations which are all membership-wide priorities. These funds are either transferred directly to third parties, or passed through a member agency.

The Board agreed during the year a budget of £10.0m for Ukraine humanitarian response and £5.0m for Turkey-Syria earthquake responses. During 22/23 £6.6m was committed to member agenices & suppliers for Ukraine humanitarian response.

General reserves Unrestricted income includes £12.9m of Gift Aid income. For appeals launched in 22/23, 50% of the unrestricted Gift Aid income was allocated to appeals and 50% retained to cover DEC costs. This is shown as a transfer between funds of £3,494k to the DEC Turkey-Syria Earthquake Appeal, £1,271k to the DEC Pakistan Floods Appeal, £1,214k to the DEC Ukraine Humanitarian Appeal, and £1,041k to the DEC Afghanistan Crisis Appeal

Designated funds £1.0m is set aside in a designated fund to fund discrete, non-recurring, strategic projects to develop the DEC.

Gift Aid tax recoverable on donations to the DEC appeals is unrestricted. 50 per cent of Gift Aid income is designated to the relief work in those crisis-affected countries for which DEC appeals are launched. Half of the income accrued for Gift Aid for these appeals has been transferred from the designated fund to the restricted fund for the relevant appeal.

Notes to the financial statements for the year ended 31 March 2023

15. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £'000	2022 £'000
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(46,732)**	93,871
Depreciation charges	**134**	141
Loss on disposal of fixed assets	**-**	49
Interest from current asset investments	**(3,041)**	(69)
Decrease/(increase) in debtors	**50,630**	(74,918)
Increase in creditors	**55,244**	130,433
Net cash provided by operating activities	**56,235**	149,507



Activities for children at a shelter for children without parents/caregivers and widows are organised by the local partner of a DEC member charity after the earthquake.

Notes to the financial statements for the year ended 31 March 2023

16. STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 March 2022

	Note	Unrestricted funds £'000	Restricted funds £'000	2022 Total £'000
Income from:				
Donations and legacies		1,439	1,348	**2,787**
Charitable activities				
DEC Ukraine Humanitarian Appeal		17,486	204,921	**222,407**
DEC Afghanistan Crisis Appeal		1,905	32,762	**34,667**
DEC Coronavirus Appeal		895	13,378	**14,273**
DEC Emergency Fund		-	-	**-**
Humanitarian Emergency Fund (Scotland)		-	36	**36**
Humanitarian Emergency Fund (Wales)		-	20	**20**
Cash investments		26	6	**32**
Other Income		69	-	**69**
Total income		**21,820**	**252,471**	**274,291**
Expenditure on:				
Raising funds		468	7,371	**7,839**
Charitable activities	3			
Ukraine humanitarian response programmes		13	120,000	**120,013**
Afghanistan response programmes		33	30,000	**30,033**
Coronavirus response programmes		111	22,450	**22,561**
Previous DEC programmes		-	(233)	**(233)**
Humanitarian Emergency Fund (Scotland)		-	27	**27**
Humanitarian Emergency Fund (Wales)		-	20	**20**
Lesson learning and accountability		160	-	**160**
Total expenditure		785	179,635	**180,420**
Net income/(expenditure) for the year		21,035	72,836	**93,871**
Transfers between funds	14	(10,596)	10,596	**-**
Net movement in funds		**10,439**	**83,432**	**93,871**
Reconciliation of funds				
Total funds brought forward	14	2,074	10,663	**12,737**
Total funds carried forward	14	**12,513**	**94,095**	**106,608**

Notes to the financial statements for the year ended 31 March 2023

17. RELATED PARTY TRANSACTIONS

The charity trustees disclosed on page 50 include executives of all member agencies. The material transactions are disclosed in note 4. The member agencies made donations of £1,000k (2022: £1,065k) in the year to the charity. In addition, £1,530k (2022: £191k) was collected in the year by member charities on behalf of the charity. Being £180k (2022: £nil) Turkey-Syria Earthquake Appeal, £217k (2022: £nil) Pakistan Floods Appeal, £1,132k (2022: £143k) Ukraine Humanitarian Appeal and £1k (2022: £48k) Afghanistan Crisis Appeal.

During the year DEC made payment of £2,733k (2022: £nil) to Social Development Direct ("SDD"), a consultancy acquired by Plan International UK (a DEC member) in 2020 as a social impact investment. All of SDD's profits are donated to Plan International UK. Rose Caldwell, CEO of Plan International UK and trustee of the DEC, is a director of SDD. Note that during the financial year £1,200k was paid to SDD from the allocation to members and £1,533k for the collective initiatives projects, with an outstanding creditor at 31 March 2023 of £1,342k.

The Humanitarian Memorial Appeal (HMA) is an initiative to establish a lasting memorial to humanitarian workers, including those killed or injured in the course of helping others. HMA is an unconstituted body run by a steering group comprising 11 individuals, including DEC's CEO, Saleh Saeed. DEC is supporting HMA with the provision of a bank account and during the financial year the bank balance stood at £308k (2022: £330k). Under the terms of the agreement with HMA, DEC has no responsibility for the management and control of HMA. The activities of HMA are not reflected in these accounts.

18. TAXATION

The Disasters Emergency Committee is a registered charity and as such is potentially exempt from taxation of its income and gains to the extent that they fall within the charity exemptions in the Corporation Taxes Act 2010 or section 256 Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.



Refugees from Ukraine currently living in a host Communitas sign papers in order to receive DEC-funded food and hygiene kits provided by the local partner of a DEC member charity and communities in east Moldova.

BOARD OF TRUSTEES

ROLES OF THE BOARD COMMITTEES

Membership and Accountability Committee
Responsible for developing accountability policy and monitoring member agencies and DEC performance against it, and overseeing DEC activity to promote learning and accountability. The committee is also responsible for ensuring our membership criteria are appropriate; making decisions on action with non-performing members and recruitment of independent trustees. Ensures the right policies and procedures including policies and management processes for safeguarding and other serious incidents are in place for the DEC Secretariat.

Chair: Andy Green, Farmida Bi
Members 2022/23: Mike Adamson, Peter Barron, Eamon Cassidy, Julian Douglas, Jane Hanson, Melanie Hind, Nigel Harris, Sue Inglish, Alison Marshall, Chris Roles, Mark Sheard, Danny Sriskandarajah, Charles Stewart-Smith

Audit, Finance and Risk Committee
Responsible for reviewing draft financial statements and considering the external auditor's management letter. The committee is also responsible for advising trustees on the appointment of external auditors; reviewing external audit plans; reviewing the effectiveness of the internal control and risk management systems and monitoring the implementation of audit recommendations.

Chair: Jane Hanson, Melanie Hind
Members 2022/23: Waseem Ahmad, Christine Allen Dench, Farmida Bi, John Good, Jean-Michel Grand, Andy Green, Gwen Hines, Laura Kyrke-Smith, Patrick Watt

Remuneration Committee
Responsible for reviewing DEC remuneration policy and practice on an annual basis for recommendation to the full Board.

Chair: Andy Green, Farmida Bi
Members 2022/23: Rose Caldwell, Jane Hanson, Melanie Hind, Sue Inglish, Alison Marshall, Chris Roles

Donations Acceptance Committee
Responsible for examining and reviewing donations, offers of support or fundraising partnerships under the DEC's Donations Acceptance Policy when triggered. The committee must also ensure the right policies and procedures in relation to the assessment of donations acceptance are in place for the DEC Secretariat.

Chair: Sue Inglish
Members 2022/23: Mike Adamson, Farmida Bi, Julian Douglas, Andy Green, Jane Hanson, Melanie Hind, Gwen Hines, Danny Sriskandarajah, Charles Stewart-Smith

BOARD OF TRUSTEES

INDEPENDENT TRUSTEES

Sue Inglish
Chair of Trustees, Independent Trustee

Andy Green, CBE
Vice Chair, Independent Trustee
(resigned 20/03/2023)

Farmida Bi, CBE
Vice Chair, Independent Trustee
(appointed 20/03/2023)

Jane Hanson, CBE
Honorary Treasurer, Independent Trustee
(resigned 22/11/2022)

Melanie Hind
Independent Trustee
(appointed 19/07/2022),
Honorary Treasurer
(appointed 22/11/2022)

Peter Barron
Independent Trustee

Julian Douglas
Independent Trustee
(appointed 20/03/2023)

Tanya Steele, CBE
Independent Trustee

Charles Stewart-Smith
Independent Trustee
(resigned 20/03/2023)

DEC SECRETARIAT

MEMBER TRUSTEES

Jean-Michel Grand
Action Against Hunger UK – Executive Director

Frances Longley
ActionAid UK – Chief Executive
(resigned 21/06/2022)

John Good
ActionAid UK – Interim Chief Executive
(appointed 22/06/2022)

Chris Roles
Age International – Director
(resigned 21/08/2022)

Alison Marshall
Age International – Chief Executive Officer
(appointed 22/08/2022)

Mike Adamson
British Red Cross – Chief Executive

Christine Allen Dench
CAFOD – Director

Laurie Lee
CARE International UK – Chief Executive
(resigned 30/06/2022)

Eamon Cassidy
CARE International UK – Interim Chief Executive Officer (appointed 01/07/2022, resigned 06/07/2023)

Helen Thompson
Care International UK - Acting Chief Executive Officer (appointed 06/07/2023)

Patrick Watt
Christian Aid – Chief Executive Officer

Danny Harvey
Concern Worldwide (UK) – Executive Director

Laura Kyrke-Smith
International Rescue Committee UK Executive Director

Waseem Ahmad
Islamic Relief Worldwide – Chief Executive

Dr Danny Sriskandarajah
Oxfam GB - Chief Executive

Rose Caldwell
Plan International UK – Chief Executive

Gwen Hines
Save the Children UK – Chief Executive

Nigel Harris
Tearfund – Chief Executive

Mark Sheard
World Vision UK – Chief Executive

KEY MANAGEMENT PERSONNEL

Saleh Saeed
Chief Executive

Hannah Richards
Director of Communications

Nick Waring
Director of Finance and Resources

Simon Beresford
Director of Fundraising and Marketing

Madara Hettiarachchi
Director of Programmes and Accountability

On behalf of the Trustees and members, the Chair would like to thank the executive team and staff for all the excellent work and their achievements and dedication shown during the year.

IN ADDITION TO KEY MANAGEMENT, STAFF WHO SERVED DURING THE YEAR

Sonja Ashbury, Adam Bailey, David Bell, Edward Beswick, Katy Bobin, Richard Bunbury, Priya Changela, Hayley Collins, Jerome Combes, Sophie Dale, Kate Ellis, Libin Farah, Samuel Gard, Barney Guiton, Ash Hiden, Daniel Johny, Sharmeela Karaca, Jessica Louise, Josefina Mandele, Sarah Maynard, Hannah McCarthy, Emily McDonnell-Thomas, Moto Michikata, Alexa Netty, Huw Owen, Nikul Patel, Annette Perez, Edward Rhodes, Rebecca Roberts, Sian Stephen, Eamon Sutherland, Abdul-Malik Tarafdar, Pete Teverson, Melissa Varney, Adrian Walker, Nathan Williams, Emily Wright, Shagufta Yaqub.

VOLUNTEERS AND OTHER SUPPORT

We were also greatly assisted by a number of volunteers both during and outside of our appeals to whom we are extremely grateful. We are grateful for all the support of our Rapid Response Network, some of whom provide services either free or at reduced costs. During the year Sidley Austin LLP and Eversheds Sutherland (International) LLP provided pro-bono legal support which has been appreciated and beneficial to the DEC.

REGISTERED OFFICE

17-21 Wenlock Road,
London, N1 7GT

AUDITORS

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55 Ludgate Hill
London
EC4M 7JW

BANKERS

Barclays
1 Churchill Place
London E14 5HP

National Westminster Bank PLC
250 Bishopsgate
London EC2M 4AA

Cazenove Capital Management
12 Moorgate
London EC2R 6DA

SOLICITORS

Bates Wells & Braithwaite London LLP
10 Queen Street Place
London EC4R 1BE

Eversheds Sutherland (International) LLP
One Wood Street
London EC2V 7WS

Sidley Austin LLP
Woolgate Exchange
25 Basinghall Street
London EC2V 5HA

DEC MEMBER CHARITIES

ACTION AGAINST HUNGER

actionaid

age International

BritishRedCross

CAFOD
Catholic Agency for Overseas Development

care

christian aid

CONCERN worldwide

INTERNATIONAL RESCUE COMMITTEE

ISLAMIC RELIEF

OXFAM

PLAN INTERNATIONAL

Save the Children

tearfund

World Vision

DISASTERS EMERGENCY COMMITTEE

17-21 Wenlock Road,
London, N1 7GT

Tel: 020 7387 0200
www.dec.org.uk

Registered Charity No. 1062638
Company no. 03356526

UKaid
from the British people

DISASTERS EMERGENCY COMMITTEE

England & Wales - Charity number 1062638

Accounts

DISASTERS EMERGENCY COMMITTEE

ANNUAL REPORT & ACCOUNTS 2021–2022



Company no. 03356526

DEC MEMBER CHARITIES

ACTION AGAINST HUNGER
actionaid
age International
BritishRedCross
CAFOD Catholic Agency for Overseas Development
care
christian aid
CONCERN worldwide
RESCUE
ISLAMIC RELIEF
OXFAM
PLAN INTERNATIONAL
Save the Children
tearfund
World Vision

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Above: DEC charity International Rescue Committee (IRC) gives emergency cash assistance to displaced families in Afghanistan allowing them to prepare ahead of a difficult winter. After the launch of the DEC appeal in December 2021, similar projects were implemented by many DEC members as cash provides people with the flexibility to meet their needs.

Cover image: 60-year-old Tatiana, a refugee from Ukraine, plays with her granddaughter Alyssa, aged 3, at a food distribution warehouse where she volunteers. Run by a local partner of DEC member Plan International, the warehouse provides food and hygiene kits for refugees to collect each week. © Andreea Campeanu/DEC

All names marked * in this report have been changed to protect identity.

© Kellie Ryan/International Rescue Committee UK

CHAIR'S STATEMENT

This financial year saw a record income for the DEC with members working in multiple countries to respond to three very different humanitarian crises. It also saw new support, partnerships and opportunities for the DEC which will have a lasting impact on future appeals.

The year opened with an unexpected addition to our existing Coronavirus Appeal when we pivoted to support India as it confronted the worst outbreak of the virus anywhere in the world. India's second wave had spiralled out of control so quickly that the case for urgent humanitarian help was incontrovertible, despite the country's relative prosperity.

In December 2021, after months of close monitoring and as snow started to fall in Kabul, we launched an appeal for Afghanistan where, even before the change of government and collapse of the economy, people were struggling to survive. Afghanistan was experiencing the worst drought in 27 years, the impact of years of conflict and disruption caused by the pandemic. As our Afghanistan Crisis Appeal launched, millions of families were on the brink of starvation — three million children under five years of age risked acute malnutrition with at least a million at risk of dying.

Less than three months later in March 2022, the outbreak of conflict in Ukraine saw a mounting humanitarian crisis. Within a week, the DEC launched our fastest ever appeal for a conflict. We could not have predicted the phenomenal scale of response from the British public, leading to the DEC setting a Guinness World Record for the most funds raised online in a week; a staggering £61,997,547 was donated online to the DEC Ukraine Humanitarian Appeal between 3-10 March 2022.

At the time of launch, over a million people had left their homes in Ukraine, with numbers increasing every day. Some were internally displaced while others fled to neighbouring countries, many arriving with only the items they could carry. DEC members responded by providing immediate aid in Ukraine as well as Poland, Romania, Hungary and Moldova.

The UK public has supported all three DEC appeals incredibly generously this year despite the financial strain on households in the UK. £14 million was raised for the India extension of the Coronavirus Appeal, £44.2 million was raised for the Afghanistan Crisis Appeal including £10 million from the UK Government Aid Match, and by the end of the financial year £281.8 million had been raised for the Ukraine Humanitarian Appeal, including £25 million from the UK Government and £59.4m of funds raised by members.

The speed and scale of funds raised for Ukraine is unprecedented, supported also by fresh partnerships, extraordinary philanthropic largesse, fundraising efforts from the public and corporates, as well as generous support from the UK Government. It has been a unique demonstration of the public's humanity and compassion – and also the capacity and expertise of the DEC including our members and rapid response network.

The success of the Ukraine Humanitarian Appeal presents a tremendous opportunity for the DEC to build on those partnerships for future appeals, and to engage donors who have not previously donated to overseas crises. Throughout the appeal the DEC has been seizing the opportunity to trial new, innovative approaches to raising funds, improving aid delivery and reporting back to donors on the impact of their donations. Building on this high level of engagement going forward will allow us to increase and improve our response to future crises and optimise the services we deliver.

In September 2021, International Rescue Committee (IRC) UK became the DEC's newest member, bringing our total membership to its maximum level of 15. IRC has been at the forefront of responding to some of the world's worst humanitarian crises, and has greatly enhanced our collective expertise in responding to the crises in Afghanistan and Ukraine. We look forward to working together to enable DEC appeals to have a more positive impact on people's lives in the years ahead.

The unprecedented success of DEC appeals this year, and in particular the Ukraine Humanitarian Appeal, may well be a once-in-a-generation experience. It is testament to the dedication and expertise of DEC staff, members, partners, supporters, and volunteers that we were able to coordinate such an incredible response, and remain ready to do so, for disasters elsewhere, whenever the need arises. Thank you to everyone who has been part of this success.

Sue Inglish
Chair of Trustees
22nd November 2022

TRUSTEES' ANNUAL REPORT
ABOUT THE DEC

When large-scale disasters hit countries without the capacity to respond, the DEC brings together 15 leading UK aid charities to raise funds quickly and efficiently. In these times of crisis, people in life-and-death situations need our help and our mission is to save, protect and rebuild lives through effective humanitarian response.

The Disasters Emergency Committee (DEC) has 15 members, all leading UK-based international aid charities, as follows:

- **Action Against Hunger UK**
- **ActionAid**
- **Age International**
- **British Red Cross**
- **CAFOD**
- **CARE International UK**
- **Christian Aid**
- **Concern Worldwide (UK)**
- **International Rescue Committee UK**
- **Islamic Relief Worldwide**
- **Oxfam GB**
- **Plan International UK**
- **Save the Children UK**
- **Tearfund**
- **World Vision UK**

THE DEC'S WORK FOCUSES ON FOUR GOALS:

Goal 1: **Launch the right appeals, at the right time** using agreed criteria and working closely with our Rapid Response Network partners

Goal 2: **Maximise the money we raise for each appeal** through constant improvement across our existing income streams, and continuing to develop insights about current and prospective donors

Goal 3: **Increase the impact of the funds we raise for the people and communities affected by crises** by ensuring funds are used efficiently and effectively, supporting adaptive programmes that best meet the needs of affected people, and evaluating DEC-funded work

Goal 4: **Preserve and strengthen the public's willingness to donate to humanitarian crises overseas** positioning the DEC as the 'central coordinator' of the UK's fundraising appeals for humanitarian crises and applying learnings from audience research



DEC charity Islamic Relief distributes food packs to families in Kabul ahead of the DEC Afghanistan Crisis Appeal launch. A similar project was implemented with DEC funds to vulnerable families in Afghanistan in desperate need of food.

© Afghan Red Crescent Society/Islamic Relief

RAPID RESPONSE NETWORK (RRN)

The DEC would like to thank its RRN partners, who help us reach a wide cross-section of the UK public during appeals.

BBC | ITV | Channel 4 | Channel 5 | Sky | Radiocentre | NewsNow | PayPal | NatWest Group | UK Finance | Barclays | British Airways | Royal Mail | Post Office | Co-operative Group | Morrisons | Liverpool FC | Charities Aid Foundation | The Big Give.

CHARITABLE OBJECTIVES OF THE ORGANISATION

- Providing an accredited national forum for joint fundraising by UK charitable voluntary sector NGOs ("agencies") in order to maximise the funds raised and facilitate immediate commitment from participating agencies;
- Creating a focal point for the response of the public, the broadcasters and others to such disasters;
- Facilitating agency co-operation, co-ordination and communication;
- Ensuring that funds raised are used in an effective, timely, fully accountable way.

OUR VISION

A world where the impact of disasters on affected communities is minimised by working together through effective humanitarian response and growing resilience.

OUR MISSION

Together we will raise funds to save, protect and rebuild lives in vulnerable countries that are impacted by emergencies and major disasters. We will:

- Raise funds quickly and effectively in large scale humanitarian emergencies
- Uphold the highest standards of accountability and transparency
- Learn and share information to promote effective programmes of response.

WHEN WE LAUNCH AN APPEAL

The DEC responds to the world's worst disasters using a set of criteria to help us decide when we launch an appeal and how we can be most effective.

1. The disaster must be on such a scale and of such urgency as to call for swift international humanitarian assistance
2. The DEC member agencies, or some of them, must be in a position to provide effective and swift humanitarian assistance at a scale to justify a national appeal
3. There must be reasonable grounds for concluding that a public appeal would be successful, either because of evidence of existing public sympathy for the humanitarian situation or because there is a compelling case including the likelihood of significant public support should an appeal be launched



© Toby Madden/DEC

Maria* and her son were among the many refugees who fled to Poland from Ukraine. When they arrived at Przemysl train station in March 2022, just before the launch of the DEC appeal, they were welcomed at a facility run by DEC charity CAFOD where they had access to food, water, hot drinks and medical help.



© Avijit Ghosh/DEC

Papiya, an aid worker in West Bengal, India, teaches students using flashcards in a project funded by Save the Children. Similar community relief initiatives were supported by the DEC Coronavirus Appeal funds.

HOW WE SPEND AND ALLOCATE YOUR MONEY

Our priority is delivering aid and support to those that need it, as quickly and efficiently as possible. Decisions about how we allocate your money to each of our members when a disaster strikes are taken in advance, based on a calculation of the indicator of capacity assessing each member's ability to deliver aid where it is needed. We make certain that how we spend your money ensures that communities receive the urgent humanitarian aid required, as well as long term support to rebuild their lives after a disaster.

HOW WE ENSURE QUALITY AND ACCOUNTABILITY

The DEC's work is governed by a commitment to best practice and being accountable to both our donors and those affected by disasters. Our high standards begin with our membership, for which we have a strict set of criteria to make sure that the DEC is made up of the UK's leading aid agencies. We conduct and publish regular independent appeal evaluations to check our members' disaster responses are really helping the communities that need them most.

STRATEGIC REPORT

GOAL 1: LAUNCH THE RIGHT APPEALS AT THE RIGHT TIME

This year we launched two new appeals, and extended our Coronavirus Appeal to India. The extension was a new approach for the DEC, with members already responding to the pandemic in seven places. The Afghanistan Crisis Appeal was launched after a period of monitoring as soon as the appeal criteria were met. The Ukraine Humanitarian Appeal was launched rapidly in response to the conflict.

Coronavirus Appeal - India Extension

In late March 2021, a second wave of a more infectious and deadly strain of Covid-19 that would later be known as the delta variant swept across India with grim ferocity, resulting in a huge death toll and the effective collapse of health, nutrition and social protection systems. Amid scenes of hospitals being overrun, oxygen trucks moving around under armed guard and round-the-clock mass cremations, the DEC launched an extension to the Coronavirus Appeal on 28 April 2021, adding India to the seven places already receiving support from the appeal, which launched in July 2020: Afghanistan, refugee camps in Bangladesh, DR Congo, Somalia, South Sudan, Syria and Yemen. Extending an appeal to include a new country is unusual but the second Covid-19 wave struck India so hard that their health system and local authorities were unable to address the situation alone. Without action, marginalised and vulnerable people were at extreme risk of death and extreme poverty. With national and state lockdowns to curb the virus's spread, the secondary impacts on health, nutrition and livelihoods in a country that has 292 million people living below the income-poverty line hugely increased the need for urgent humanitarian help.



© Avijit Ghosh/DEC

Aid workers offload relief supplies at a distribution camp in West Bengal, eastern India, in a project funded by Save the Children. Funds from the DEC Coronavirus Appeal also helped to provide food and essential items to families who lost their source of livelihoods due to the pandemic.



© Arete/Action Against Hunger

A healthcare worker in Daykundi, Afghanistan, assesses a child for malnutrition at an Action Against Hunger mobile health clinic, just before the launch of the DEC appeal, when one million children were at risk of dying.

Afghanistan Crisis Appeal

The situation in Afghanistan made headline news in August 2021, with the withdrawal of foreign forces and the change of government. The world watched as thousands of Afghans desperately scrambled to leave the country and as the freezing of state assets and imposition of sanctions prompted economic collapse. The worst drought in 27 years, meanwhile, meant catastrophic levels of severe hunger swept the country and millions were left on the brink of starvation. The humanitarian situation was dire with strong public awareness of the crisis but the decision of when to launch a DEC appeal had to factor in the unpredictable operating environment, safety and security risks, procurement and liquidity challenges. The DEC received regular briefings from our members and the United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA) Afghanistan to monitor the situation and assess members' ability to respond effectively. On 14 December 2021, with winter looming and amid increasingly dire warnings from UN agencies and daily news coverage of the humanitarian crisis, the DEC launched an Afghanistan Crisis Appeal. Acting quickly was essential, with temperatures set to fall as low as -12 degrees, and snow potentially blocking off roads. 13 DEC members responded to the crisis despite the challenges of operating in the region. In the first two weeks, the appeal raised £26 million, including member income and £10 million Aid Match from the UK Government. Among those who supported the appeal were HRH the Prince of Wales and singer Dua Lipa who raised awareness of the appeal among her 76 million followers on Instagram.

Ukraine Humanitarian Appeal

Soon after conflict broke out in Ukraine in February 2022, it became clear the DEC criteria for launching an appeal would be met. We rapidly began gathering context information and negotiating with broadcasters to launch an appeal exactly one week later, on 3 March 2022. The Ukraine Humanitarian Appeal became the fastest appeal the DEC has launched in a conflict situation, because previously it has taken months or even years into a conflict for the humanitarian toll to escalate, or indeed for the public to become aware of the humanitarian impact. For this crisis however, just one week in, 750,000 people, mostly women and children, had already fled the country. The appeal raised £55 million on its first day alone, and in the days that followed included generous donations from Her Majesty the Queen, HRH The Prince of Wales, The Duke of Cambridge and many others. With unprecedented support from the UK public, corporates, media and celebrities, the appeal had raised a total of £267.8m million as of 30 March, including member income and £25 million UK Aid Match. This is the second largest DEC appeal, after the Boxing Day tsunami of 2004.

Throughout the year, the DEC also monitored a number of crises, including the war in Ethiopia, August 2021 earthquake in Haiti, and droughts in Madagascar and the Horn of Africa. Although many of our member charities raised funds and responded to these crises, they did not meet the DEC criteria for launching a joint appeal.



© Toby Madden/DEC

Refugees from Ukraine cross over railway tracks in Krościenko at the Poland/Ukraine border.

GOAL 2: MAXIMISE THE MONEY WE RAISE FOR EACH APPEAL

This year we reached new audiences and supporters, in particular for our high profile Ukraine Humanitarian Appeal which saw brand awareness of the DEC peak not just during the two week launch period but beyond. Individual donors, community groups, corporate supporters, broadcast partners and others raised funds in innovative ways in what was a truly national effort to support the appeal.

This year we sought to maximise the funds we raised for our Coronavirus Appeal countries, Afghanistan and Ukraine through traditional and digital methods against the backdrop of an ongoing global pandemic, with restrictions in the UK easing as the year went on. The overhauled DEC website launched at the start of the financial year served as our primary publishing medium, augmented by a powerful push through our social media channels which gained a significant increase in following.



Adrian Lester presents the DEC Ukraine Humanitarian Appeal on BBC.



Gillian Anderson presents the DEC Afghanistan Crisis Appeal on ITV.

Coronavirus Appeal - India Extension

The India extension launched on 28 April 2021 and after two weeks, with the appeal extension total standing at £5 million, we highlighted the urgency of the situation and continued to spur donations with a powerful digital film fronted by actor Himesh Patel. In the space of six weeks (28 April 2021 to 9 June 2021) the India response raised £14 million. After 9 June 2021, after the outbreak had peaked and declined in India, subsequent donations were allocated to wherever the need was greatest among all eight countries that formed part of the Coronavirus Appeal: Afghanistan, Bangladesh, DR Congo, India, Somalia, South Sudan, Syria and Yemen.

We are particularly grateful to the Isle of Man Government, the Volant Charitable Trust and the Paul Hamlyn Foundation for their significant contributions.

Afghanistan Crisis Appeal

The Afghanistan Crisis Appeal was launched on 14 December 2021 with appeals presented by JJ Chalmers on the BBC and Gillian Anderson on ITV, Channel 4, Channel 5 and Sky. Actor Lenora Crichlow voiced radio appeals on commercial stations nationwide. ITN also shared a social media version of the appeal film giving it extended digital reach across commercial TV channels. The DEC hosted a hybrid press conference at launch chaired by Chief Executive Saleh Saeed, with a panel of humanitarian colleagues who were in Afghanistan or had recently returned from there: Maryann Horne, Senior Advisor for Humanitarian Crises and Emergencies at the British Red Cross; Tufail Hussain, UK Director of Islamic Relief; and Fiona McSheehy, Director of Humanitarian Operations for Save the Children UK who joined the press conference via live link.

The Afghanistan Crisis Appeal raised £9.5 million in its first 24 hours. On 20 December 2021, with the appeal total standing at £17.7 million, HRH The Prince of Wales, Patron of DEC member International Rescue Committee UK, issued a message of support for the appeal. We also received support from many public figures including actors Bronagh Waugh, Jodie Whittaker and newsreader Jon Snow. On 25 January 2022, we released a poignant recording of a 14-year-old Afghan Scottish schoolboy from Glasgow reciting the traditional Burns Night prayer, The Selkirk Grace.

We received high levels of corporate support and are particularly grateful to PayPal for their campaign which raised over £900,000; and also to the NatWest Group for featuring this appeal in-app, raising over £1 million. We would also like to thank the Royal Mail for their support at what was a busy time for them in the lead up to Christmas.

This was the first hybrid appeal for the DEC with staff, secondees, freelancers and agencies successfully able to work from home and a core team from the office. Communications staff were seconded from DEC member charities as usual, including a social media and press team, while fundraising teams continued to work collaboratively to maximise funds raised and reduce costs.

In February 2022 attention quickly shifted to Ukraine when the conflict started, which saw the launch of the Ukraine Humanitarian Appeal, and the DEC having two active appeals. Thanks to our generous supporters who recognised the ongoing need in both contexts, we continued to receive donations for Afghanistan as well as Ukraine.

Ukraine Humanitarian Appeal

Within hours of launch on 3 March, hundreds of thousands of members of the public donated to the Ukraine Humanitarian Appeal, contributing to an extraordinary £55 million raised in its first day alone, £25 million of which came from the UK Government's Aid Match. Appeals were presented by the actor Adrian Lester on the BBC and Kit Harington on ITV, Channel 4, Channel 5 and Sky. Commercial radio appeals were voiced by actor David Tennant. The day one total included generous donations from Her Majesty the Queen, HRH The Prince of Wales, The Duke of Cambridge and many others. Like previous DEC appeals, the Ukraine Humanitarian Appeal also received generous support from both the Welsh Government, with a donation of £4 million, and a Scottish Government donation of £2 million. The public in both nations, and in Northern Ireland also gave generously with numerous fundraising initiatives by individuals and organisations as well as high profile media coverage and corporate support.

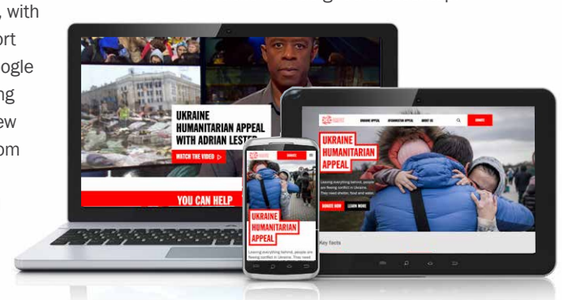
A live hybrid press conference chaired by DEC Chief Executive Saleh Saeed featured insight into the fast-moving humanitarian crisis from Andrew Morley, President and CEO of World Vision International, who had just returned from the border with Romania and Moldova; Olena Stokoz, Deputy Director General of Ukrainian Red Cross Society; Bethan Lewis, Head of Disaster Risk Management, Plan International UK; and Tatiana Sorocan, Country Director for HelpAge International in Moldova, joining by live video link.

The appeal received support from a vast array of other public figures including Julie Walters, Hugh Bonneville, Simon Pegg, Andy Serkis, Indira Varma and many other high profile people on social media. Key UK landmarks were lit in red or displayed the appeal including the BT Telecom Tower and Piccadilly Circus lights in London, and Edinburgh castle in Scotland.

The appeal received an incredible amount of media coverage with more than 18,000 mentions in the Period of Joint Action alone. For the first time we agreed media partnerships with news outlets including with Evening Standard and iNews which drove donations from readers, and increased coverage of the appeal.

Numerous arts, culture, sporting and community events took place across the UK to raise funds for the appeal. Radio presenter Chris Evans held a fundraising auction via his Virgin Radio Breakfast show with contributions from many British actors and celebrities. The most high profile event of all was the ITV Concert for Ukraine on 29 March 2022 at Resorts World Arena, Birmingham. Organised by Livewire Pictures and others, 3.6 million people tuned in to the one-off concert featuring Ed Sheeran, Camila Cabello, Paloma Faith, Gregory Porter, Emeli Sandé, Nile Rodgers and Chic and Ukrainian singer and former Eurovision winner Jamala. The concert was broadcast live on ITV, STV, and streamed online, featuring films showing the work of DEC charities in and around Ukraine, as well as a message from DEC CEO Saleh Saeed. This event alone, a first for DEC, raised £13.4 million for the appeal.

This appeal also received significant corporate support, from both existing partners and those new to the DEC. NatWest Group, a long-standing partner of the DEC, launched a multi-faceted campaign across internal and external communication channels as their customers and staff teams called on the business to support the appeal. NatWest Group matched donations and enabled customers to give through innovative methods, including within their banking apps, and by converting loyalty scheme "Rewards" into donations. DEC partners PayPal, Morrisons, Co-operative Group and the Post Office also launched multi-faceted campaigns which raised significantly more than in previous appeals. This appeal also saw significant support from the technology sector, with particularly powerful support gratefully received from Google and Twitter, vastly increasing the reach of the appeal. New corporate support came from a wide range of brands communicating the appeal to their customer bases and facilitating donations.



We are very grateful to the many Corporates, Trusts, Foundations and individuals that supported with significant gifts.

The nationwide fundraising and marketing campaign across the UK saw record breaking levels of response from the public. Thanks to the support of multiple media partners, the DEC received substantial free and heavily discounted advertising opportunities, to maximise the reach of the appeal. This also enabled the DEC to communicate more widely how donations are being put to use, and to thank the UK public for their incredible generosity, including via a full-page open letter published in major national newspaper titles.

UK Government Aid Match

The UK Government pledged an Aid Match donation of up to £10 million for the Afghanistan Crisis Appeal and up to £25 million for the Ukraine Humanitarian Appeal; the latter being the largest sum pledged to date. These Aid Match commitments provide a further incentive for the UK public to donate to DEC appeals and were fully reached in the early days of both the Afghanistan Crisis Appeal and Ukraine Humanitarian Appeal.

The new DEC website

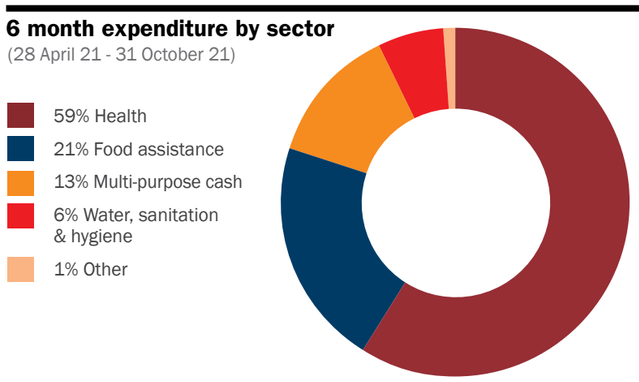
The DEC's website, redesigned to better communicate our emergency appeals and improve the experience of donors, including its accessibility, went live in April 2021. The Afghanistan Crisis Appeal was the first full appeal to launch on the new website. The new design led to more engaging content, with engagement metrics improving since its launch. Throughout the year the website continues to receive more traffic from people using mobile phones than computers, so particular attention continues to be paid to ensuring that the experience on mobile was as good as desktop.

GOAL 3: INCREASE THE IMPACT OF THE FUNDS WE RAISE FOR THE PEOPLE AND COMMUNITIES AFFECTED BY CRISES

CORONAVIRUS APPEAL - INDIA EXTENSION

£8.2 million was allocated to DEC members from 28 April 2021 to 31 March 2022 for the India response, with 13 member charities responding. In the first six months following launch, DEC member charities and their partners provided assistance to thousands of affected families with £3.7 million of DEC funds. DEC funds were used to provide 1,888 oxygen concentrators; to provide personal protective equipment (PPE) to 6,100 health workers; and to provide 29,900 hygiene kits including hand sanitiser, reusable masks and soap to vulnerable families. Over 844,000 people were reached with hygiene promotion messages, 104 temporary Covid care centres were established, and 12,700 households received cash assistance. A total of 76 health facilities were supported with, for example, provision of medical equipment including humidifiers and oxygen nasal masks and personal protective equipment.

6 month expenditure by sector
(28 April 21 - 31 October 21)



£3.7 MILLION EXPENDITURE
(28 April 21 - 31 October 21)

£8.5 MILLION BUDGETED
(In total, £8.5 million was allocated and spent on the India programmes up until 31 July 2022)



Aid worker Susmita interacts with students during a class at a Multi Activity Centre in West Bengal, India, in a project funded by Save the Children.



Through this CARE International funded project the charity's local partner, CARE India, works with the Government of Bihar to set up a 100-bed facility to treat Covid patients.

Review of the response

Several members flagged there were delays in project implementation due to changes in the Foreign Contribution Regulation Act laws in India resulting in NGOs facing delays in receiving foreign grants.

Adaptive programming

The flexibility of DEC funds allowed our member charities to make their programmes responsive to the changing situation and meet the emerging needs of affected populations. In some communities, for example this included targeting vaccine hesitancy due to misinformation. As the second peak subsided, reducing the need for additional hospital beds, DEC member CARE redirected funds to provide immediate basic safety net support to extremely vulnerable families such as those who had lost a parent or partner to the virus. Christian Aid, meanwhile, used cash assistance from the India response to provide cash-for-work activities that benefitted 1,666 tribal people, resulting in the construction of roads, rebuilding of houses, cleaning of debris, and developing kitchen gardens to provide nutritional support. The same intervention in two districts of Madhya Pradesh not only provided a livelihood and income to the community, but also contributed to climate resilience work, rejuvenation of water bodies, plantation and building of river embankments etc. Oxfam, meanwhile, reported that many people's circumstances were dire because of the dual impact of Covid and natural disasters, with people having lost their livelihoods due to the pandemic and lost standing crops and productive resources due to floods, cyclones or landslides. To address this, food and hygiene kits were provided to flood-affected marginalised communities in Maharashtra.



Kantha, a volunteer with Action Aid, delivers lunch to a family where four people are recovering from Covid-19, as part of the charity's coronavirus response work in India.

6 MONTH RESPONSE

844,00 PEOPLE
REACHED THROUGH HYGIENE PROMOTION MESSAGING

104 TEMPORARY COVID CARE CENTRES/
isolation centres set up

6,100 HEALTH WORKERS
equipped with personal protective equipment such as gloves, aprons, visors, gowns

12,700 HOUSEHOLDS
to benefit from cash assistance giving them flexibility where markets are functioning

1,888 OXYGEN CONCENTRATORS
provided to health facilities

76 HEALTH FACILITIES
to be supported, for example provision of medical equipment including humidifiers and oxygen nasal masks and personal protective equipment

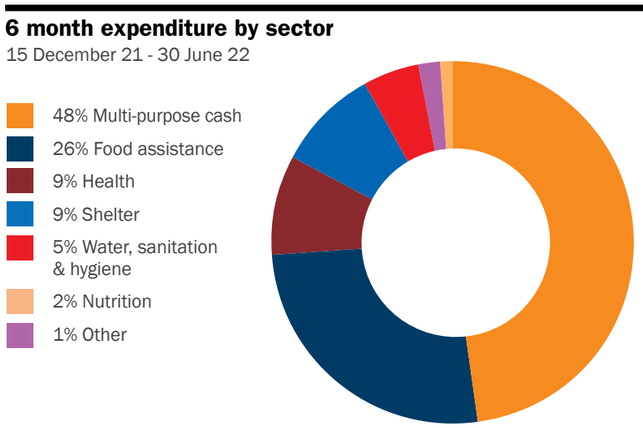
29,900 HYGIENE KITS
provided containing hygiene items such as hand sanitiser, reusable masks & soaps

AFGHANISTAN CRISIS APPEAL

We launched an emergency appeal to respond to the hunger crisis in Afghanistan on 14 December, where 8.7 million people were projected to be facing emergency levels of food insecurity (IPC 4) which is the highest number in the world. 3.2 million children and 700,000 pregnant and breastfeeding women were at risk of acute malnutrition and in desperate need of humanitarian assistance. Two-thirds of the country was facing critical water scarcity.

Up until 31 March 2022, the Afghanistan Crisis Appeal raised £44.2 million and the DEC allocated £30 million to its members. The appeal subsequently closed on 31 August 2022. Thirteen member charities are taking part in the response, with £13.5 million spent in phase one (first six months) from an initial allocation of £17.5 million. Key priorities are life-saving food packages or cash grants; mobile health units; training health workers and providing nutrition treatment; and winter support including blankets, winter clothes and shelter. Priority groups are older persons, internally displaced persons, pregnant and breastfeeding women, children, and those with disabilities.

6 month expenditure by sector
15 December 21 - 30 June 22



£13.5 MILLION EXPENDITURE
(15 December 21 - 30 June 22)

£16.9 MILLION BUDGET
(July 22 - December 2023)



Before the launch of the DEC Afghanistan Crisis Appeal, DEC charity Islamic Relief distributes food packs to 315 families in Kabul province to help them through the upcoming winter months.



A child is examined by Dr Nekmal from the Afghan Red Crescent during a community visit by his mobile health team. The project is funded by the British Red Cross and sees 120 patients a day, providing a range of primary health services.

In the first six months, DEC members provided 243,000 people with cash assistance to meet their immediate needs and 130,000 people with emergency food packages. 179,000 people accessed health services and 390,000 benefited from hygiene support. Additionally, 2,900 mothers and young children were treated for malnutrition with thousands more screened and given nutrition support. DEC funds also ensured 5,300 households received essential household items like cooking equipment and warm clothes, or cash grants to buy these items. 313,000 women, children and vulnerable people also received information on protection from gender-based violence.

However DEC funds allow adaptive programming which means programme response can change according to people's needs. Additionally, one of the main challenges for members was access due to harsh winter conditions leaving some parts of Afghanistan inaccessible. Members are mitigating this challenge by procuring items from within provinces and developing robust programme adaptations. Members are also working with alternative financial service providers and carrying out enhanced due diligence.



Maryann Horne of DEC charity British Red Cross at a mobile health clinic in Kabul province where many women and children are showing early signs of malnutrition.

6 MONTH RESPONSE

243,000 PEOPLE
SUPPORTED WITH CASH TO MEET THEIR IMMEDIATE NEEDS LIKE BUYING FOOD AND MEDICINE

179,000 PEOPLE
accessed **health services** including consultations, medicines, vaccines, and treatment for maternal and newborn care

5,300 HOUSEHOLDS
received essential **household items** like cooking equipment, blankets and warm clothes

2,900 BABIES, INFANTS, AND MOTHERS
treated for acute malnutrition, with thousands more screened for malnutrition and provided with nutrition advice and support

390,000 PEOPLE
benefited from **hygiene advice** and support

313,000 PEOPLE
benefited from **information on protection** from gender-based violence

22,800 HOUSEHOLDS
received **hygiene kits** including soap, toothpaste, and sanitary and personal hygiene items

130,000 PEOPLE
received emergency **food packages** including essential items like flour, oil, pulses, and rice

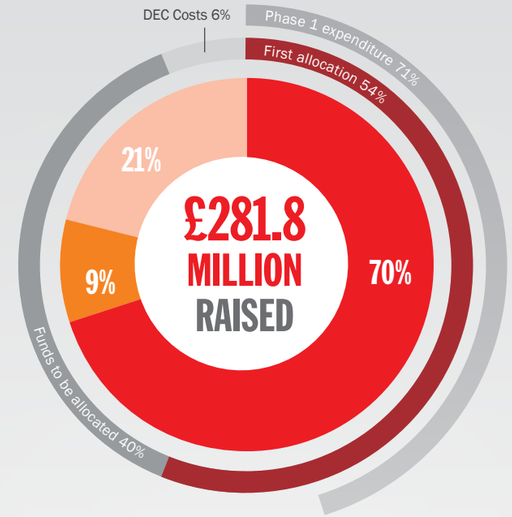
UKRAINE HUMANITARIAN APPEAL

The DEC launched the Ukraine Humanitarian Appeal on 3 March 2022, soon after conflict broke out in Ukraine and millions of refugees, mostly women and children, began crossing the border into Poland, Romania, Hungary and Moldova. Millions more were internally displaced with populations trapped in active conflict zones and cut off from food, water and medical supplies.

13 DEC members responded to the crisis providing £50.5 million in aid in Ukraine and £33.4 million in neighbouring countries in the first six months. With funds raised through the appeal DEC members and their local partners have been supplying essential items like food, water and shelter for displaced families and medical support through health facilities. DEC members are also providing cash assistance, allowing families to meet their own essential needs, and supporting vital protection work to ensure vulnerable people are kept safe.

At the time of writing this report the DEC Ukraine Humanitarian Appeal remains active having raised a total of £281.8 million as of 31 March 2022. With the incredible amount raised, the DEC response builds on learning from two previous large-scale appeals: The Boxing Day Tsunami as the largest ever DEC appeal, and the Kosovo Crisis in 1999 which was the biggest appeal the DEC had up to that point, which like Ukraine was in response to a conflict in Europe. This level of funds brings with it a great expectation to rapidly address the needs on the ground and DEC members were able to respond fast, supporting locally led initiatives to scale up their operations to meet urgent needs. However, aid agencies are also fully aware that there are no quick fixes for communities and lives damaged and destroyed by conflict, especially in a protracted crisis. The DEC response aims to balance the public's expectations around the expeditious delivery of impactful emergency projects alongside ensuring programming that builds resilience and takes longer to deliver.

> The Boxing Day Tsunami response serves as a cautionary tale for the aid sector. The Tsunami Evaluation Coalition (TEC) found that overall, the international aid effort reduced suffering, however, they concluded that the response didn't achieve the potential offered by the level of funds received. This was reconfirmed by ALNAP's report 'From Kosovo to Ukraine: lessons from the humanitarian response to conflict and displacement in Europe' which notes, "When large amounts of humanitarian funding are raised in a short period of time, there is huge pressure on agencies to spend money, fast. The learning from the Kosovo crisis is that this urgency to disburse resources must not come at the expense of needs assessments, however rapid, nor the principles and standards that guide humanitarian response. Needs will continue for a long time, after the initial media coverage and outpouring of generosity. Eventually there will be very expensive rehabilitation needs as infrastructure, homes and public services must be rebuilt. Extending the time period over which record levels of funding can be spent is therefore essential, for example for fund-raising from the public through the DEC, as well as finding ways in which the spotlight on one high-profile crisis can be extended to others."



£197.4m DEC Direct Donors
£25m FCDO Aid Match
£59.4m Member Agency Retained Income

Funds allocated	Phase 1 expenditure
£120,000,000	£85,500,000 (3 March 22 - 31 August 22)

Income and allocation figures as of 31 March 2022



Refugees from Ukraine in a school gym in Poland where the local partner of DEC member CAFOD has set up temporary shelter, providing beds, food and other aid.

The DEC continues to review its tried and tested processes and adjust based on operating context and member capacity. Programme teams are engaging closely with ALNAP and the Centre for Strategic & International Studies on incorporating lessons learned from previous responses, scenario planning and analysis. The response duration for this appeal is currently three years, with the possibility to extend to five years.

GOAL 4: PRESERVE AND STRENGTHEN THE PUBLIC'S WILLINGNESS TO DONATE TO HUMANITARIAN CRISES OVERSEAS

This financial year, the Board backed a preliminary roadmap for future DEC activity to support this goal. Through a series of detailed qualitative and multi-disciplinary studies we gathered insight as to how audiences currently view humanitarian aid; what they see as its issues; how we can successfully build affinity with audiences by addressing their needs; and what might inspire a greater willingness to support international humanitarian emergency appeals.

We found that while our Period of Joint Action (PJA) model communicated the immediate moment of disaster very powerfully, audiences felt that as the media moves on the story can quickly seem to become static and situations felt 'hopeless,' i.e. complex and intractable. This is not an issue the DEC can fix on its own, however, the organisation is committed to playing our part in addressing these audience needs by investing in this strategic goal on a systematic basis following each DEC appeal.

Meeting Goal 4 of the DEC strategy will require a considerable expansion of the DEC's content collection beyond the onset of a crisis to provide the public with, for instance, stories that demonstrate progress and alleviate static/hopeless emotions; stories of lives rebuilt and significantly expanded content on how donations have been spent. It will require a fuller demonstration of the nature and practicalities of a large-scale humanitarian response that extends beyond the immediate onset of a crisis, and demonstrating the collaborative nature of the DEC – between and among member charities, local partners, communities and first responders.

The DEC has previously run two secondary campaigns, the Coronavirus Appeal second push and the 2017 Thank You campaign, both of which were well received. We therefore plan to normalise secondary campaigns at relevant moments beyond the PJA, through which we will seek to meet these Goal 4 objectives.



Medical staff at a CARE International funded Covid care facility in Bihar, India, where the charity's local partner CARE India is supporting doctors and nurses and providing oxygen, medicines and medical equipment.

IMPROVING OUR WAYS OF WORKING

Core Humanitarian Standard

In 2015, the DEC adopted the Core Humanitarian Standard on Quality and Accountability as the key quality standard for DEC member charities and how they deliver their programmes.

The CHS Alliance Verification Scheme has three categories – self assessment, independent verification, and certification. As of February 2022, DEC members fall into the three categories as shown in the diagram.



DEC charity CARE International is funding a 100-bed Covid care facility at Patliputra Indoor Stadium, in Patna, India.

VALIDATED CHS SELF-ASSESSMENT	CHS INDEPENDENT VERIFICATION	CHS CERTIFICATION
A learning exercise. It is completed internally, incorporating the views of crisis-affected people, staff and partners, and helps an organisation gain an understanding of their capacity and performance against the CHS.	Provides organisations with an independent, external quality assurance assessment of capacity and performance against the CHS.	Provides organisations with an independent, external quality assurance assessment and, depending on the results of this assessment, certification of compliance against the CHS.
International Rescue Committee	*Action Against Hunger UK , ActionAid Group, British Red Cross, HelpAge International, CARE International, Plan International, Save the Children and World Vision*	*CAFOD, Christian Aid, Concern Worldwide, Islamic Relief Worldwide, Oxfam and Tearfund*



An Islamic Relief funded emergency food distribution takes place in Afghanistan's Khak-e-Jabbar district of Kabul province in November 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The DEC has been operating since 1963 and was registered as an independent charity on 4 June 1997. It is incorporated as a company limited by guarantee: we have no share capital and the guarantee is limited to £1 for each of our 15 members. Our governing document is the Memorandum and Articles of Association of the company.

The DEC Secretariat has core staff of 23 people (as at 31 March 2022) who run DEC appeals and oversee the use of DEC funds. The DEC plays a large role in fundraising and communications but also in oversight and accountability in how money raised is spent, and in promoting standards of good practice among members.

Fundraising

The DEC undertakes active fundraising only in the context of DEC appeals – usually for a period of six months from the date of the public launch of an appeal, although the window for fundraising can be extended on a case by case basis as is appropriate to the particular crisis.

Following the decision to launch an appeal for a crisis, we engage energetically with the public and our supporters to draw attention to the humanitarian need and raise money, using a wide range of fundraising approaches to maximise donations to the appeal.

This includes broadcast, print and online advertising, direct marketing activities, engaging with local community and faith groups, and working with corporate partners and philanthropists. Our fundraising activity is carried out by our core staff team and the DEC does not employ professional telephone or street fundraisers or commercial participators to carry out our fundraising activities.

The DEC complies with all relevant statutory regulations, including the Charities Act 2011, the Data Protection Act 2018 and the Privacy and Electronic Communications Regulations 2003. We always seek to act in ways that are legal, open, honest and respectful – striving for best practice in fundraising by complying with a range of codes of practice, including being registered with the Fundraising Regulator, and adhering to its Code of Fundraising Practice and Fundraising Promise. We have a donations acceptance policy that assesses ethical and reputational concerns, particularly for contributions from the private sector. We are careful to monitor our fundraising activities and provide supporters with help and information via our website, including Live Chat, by email, phone or post. We have a complaints policy available on our website, and record and respond to all complaints.

In the 2021-2022 financial year, the DEC received 12,426 queries from the public, including 271 complaints. Feedback shows that 92.2% of those who contacted us were satisfied with our response and follow-up, including 80.9% in relation to dealing with complaints.

The Board has adopted the Charity Governance Code and engages independent consultants to carry out a tri-annual review of performance against the code. The last review was carried out in 2019, which concluded that the DEC was very well governed, having an effective board assisted by perceptive committees and a strong governance support function. Actions arising from reviews are discussed at Board level, actions agreed and progress reported to the Board periodically.

The Charity Governance Code was updated in 2020 to strengthen the existing diversity and integrity principles to reflect evolving best practice. The DEC will assess compliance against the revised Code at the next tri-annual review.

Financial review

Total income received directly by the DEC including gift aid and bank interest for the year amounted to £274.3 million (2021: £33.1 million). Of this, the DEC Ukraine Humanitarian Appeal (launched March 2022) raised £222.4 million, the DEC Afghanistan Crisis Appeal (launched December 2021) raised £34.7 million and the DEC Coronavirus Appeal (launched July 2020) raised £14.2 million. All values include gift aid.



A child is examined by Nazo*, a community health volunteer for International Rescue Committee, which funds a project educating Afghan mothers on how to prevent malnutrition and other diseases.

Additional income in the year of £2.9 million (2021: £1.6 million) was received for legacies, donations from member charities and general unrestricted income.

Total expenditure for the year amounted to £180.4 million (2021: £24.7 million) including £172.2 million (2021: £20.3 million) of appeal funds committed to DEC members for use towards humanitarian programmes, £7.8 million (2021: £4.0 million) in costs of raising funds, and £0.4 million (2021: £0.4 million) of other costs. The DEC's core costs are covered mainly by contributions from our members, with appeal-specific costs charged to the related appeal.

Net unrestricted income for the year totalled £21.0 million (2021: £3.6 million). After transfers to restricted appeal funds of gift aid income totalling £11.6 million, and unrestricted expenditure totalling totalling £0.8 million, an overall net movement in unrestricted funds of £7.3 million is reported (2021: £1.0 million). This net result brings carried forward unrestricted reserves to £12.5 million.

Unrestricted funds of £12.5 million (2021: £2.1 million) have been broken down further into the following 3 categories:

1. Operational reserve - £2.7 million
The trustees have set a target of free reserves, which are those general funds which are freely available to spend on any of the charity's purposes and exclude restricted and designated funds and fixed assets held for the charity's own use.

The target range of free reserves (net of designated and general funds) has been set at 12 months'(+/- 3 months) core overhead costs which is currently budgeted at £2.7 million for 2022/23. This target takes into account working capital requirements and the need to fund operations in between appeals.

2. Designated fund - £1.0 million
The Board has agreed to set aside £1.0 million to fund operational projects to improve the DEC's processes and review operations to enable more effective and efficient fundraising in future appeals.

3. General reserve - £8.8 million
This general fund is to support the delivery against the DEC's long term strategic and operational goals:

Goal 1: Launch the right appeal at the right time

Goal 2: Maximise the money we raise for each appeal

Goal 3: Increase the impact of the funds we raise for the people and communities affected by crises

Goal 4: Preserve and strengthen the public's willingness to donate to humanitarian crisis overseas

The DEC's new strategic phase is due to start in 2024/25, and trustees are keen to ensure that funds are set aside to cover strategic initiatives required to deliver against a new strategy. This reserve will also ensure that additional establishment costs incurred due to the size of the Ukraine appeal response are fully funded.

Trustees will review this fund periodically, and any surplus funds will be returned to the current appeal.

Cost recovery against our appeals is limited to no more than 50% of the gift aid received on each appeal. We also ensure that total DEC costs, both direct fundraising and indirect overhead recovery, totals no more than 20% of income raised - historically we have achieved maintaining total DEC costs to around 10% of total appeal income, and currently against the Ukraine Humanitarian Appeal we are running at below 5% of total appeal income.

Board of Trustees

The Board of Trustees are directors of the company and, as shown on page 40, comprise six independent trustees (including the Chair of Trustees, Vice Chair and Honorary Treasurer) alongside the Chief Executives of each of the DEC's member charities. Trustees have no financial beneficial interest in the charity but do have voting rights. Trustees receive no remuneration or any other emoluments from the DEC. Biographies of trustees are shown on the DEC's website.

The Board meets three times each year, in addition trustees attend an annual awayday to review the DEC's strategy, performance and plans. The Board has established committees – Membership and Accountability; Audit, Finance and Risk; Remuneration; and Donations Acceptance – that operate under agreed terms of reference, oversee key aspects of DEC activity and report back to the full Board. These committees are chaired by independent trustees and include member trustees also, as shown on page 40.

Independent trustees, including the Chair and Honorary Treasurer, hold office for a term of three years; they may then be reappointed for a second term, with provision to extend this second term by up to 12 months, a nd then retire from office. Member trustees hold office for a term that is related to their roles as Chief Executive of a DEC member charity.

The appointment of new independent trustees is overseen by the Board with support from the Membership and Accountability Committee, with the process underpinned by diversity and inclusion principles under the DEC's Equality, Diversity and Inclusion programme which extends across all levels of DEC activity. Trustees are appointed following an analysis of skills, targeted advertising and an interview process. The Chair is nominated by the independent trustees and appointed by majority agreement of the member trustees.

Trustee attendance

Trustees attending all Board meetings in 2021:	14 (out of 22 trustees)
Trustees attending 2 out of 3 Board meetings:	8
Trustees attending 0-1 Board meetings:	0
Trustees attending all MAC meetings in 2021:	8 (out of 11 trustees)
Trustees attending 2-3 out of 4 MAC meetings:	3
Trustees attending 0-1 MAC meetings:	0
Trustees attending all AFR meetings in 2021:	3 (out of 7 trustees)
Trustees attending 2-3 out of 4 AFR meetings:	3
Trustees attending 0-1 AFR meetings:	1

Trustee induction and conduct

Trustees sign consent and eligibility forms and complete a declaration of interests that is reviewed annually. New trustees are given a detailed induction by the Chair of Trustees, the DEC's Chief Executive and staff. A trustee handbook is also provided to new trustees, including relevant policies, procedures, governance information and role descriptions. This is revisited after one year to support each trustee's ongoing learning and development with the DEC.

Management

Day-to-day management of the charity is delegated to the Chief Executive, Saleh Saeed, who leads the staff team. Performance and risk are monitored against strategic objectives. The staff head count at 31 March 2022 was 21 full-time positions and 2 part-time positions. Alongside the staff team, the DEC benefits from the help of regular volunteers and employs temporary staff or uses contractors where these are required to help with specific projects or the increased workload linked to a DEC appeal.

Remuneration

The Renumeration Committee, a subcommittee of the Board of Trustees, is responsible is responsible for reviewing DEC Secretariat remuneration policy and practice on an annual basis for recommendation to the full Board. The Committee specifically sets the remuneration of the Chief Executive and the DEC's reward policy that provides for an annual cost of living increase in line with reported inflation rates, with a pay benchmarking exercise carried out every three years to ensure that remuneration levels remain competitive in line with averages for the wider charity sector.

Risk management

The DEC has a robust framework for identifying, reporting and managing risks and is accountable for the effective use of the charitable funds raised in our name. The DEC is not operational in aid delivery, and therefore delegates the management of risks associated with delivering humanitarian programmes to member charities while maintaining oversight through an assurance system that includes independent reviews and evaluations, regular member reporting and external verification against the Core Humanitarian Standard.

The DEC has adopted an approach that assesses the charity's risk appetite in specific areas and maintains a risk register which is regularly reviewed in relation to those risks associated with our responsibilities for fundraising, stewardship and oversight, including what controls and safeguards operate to manage or mitigate risks.

Key risks identified in the risk register include:

1. The risk that a DEC appeal is unsuccessful, or is seen as such, raising a low level of funds. This risk is perhaps greatest in relation to humanitarian crises that arise from conflict or are slow in their onset. The DEC monitors the onset of crises as they develop, assesses evidence of public interest and empathy and obtains feedback from broadcasters and other third parties before making an appeal in order to maximise the chance of success.
2. The risk that programmes funded by the DEC and managed by member charities fail to deliver the planned benefits to disaster-affected communities, whether due to poor quality or financial losses, including risks of fraud, diversion of funds or safeguarding breaches. Given the complex risks inherent in DEC-funded responses by member charities operating in challenging environments, the DEC seeks assurance from its members that they have in place effective processes to manage such risks, including in relation to any partner organisations with which they are working to deliver aid programmes on the ground. To manage these risks, the DEC has an established framework of accountability and due diligence to ensure member charities have in place effective systems, processes and controls.



© Ritesh Uttamchandani/ActionAid

Kantha, a volunteer with Action Aid, packs food plates at a local restaurant kitchen in the Gokulpuri neighborhood of Delhi. The food packages are distributed to Covid patients and their families though the project funded by Action Aid in India.

3. The risk that IT failures or a security breach results in unauthorised access to stored data and a loss of confidence in the DEC or damage to the charity's reputation. In managing this risk, the DEC works closely with fundraising partners and suppliers.
4. The risk that strongly negative media or publicity, whether direct or indirect, causes damage to the DEC's position with the public, donors or other stakeholders. To manage this risk, the DEC works with members to ensure highest levels of transparency and deliver accountability to donors building on its work on accountability to affected populations. The DEC will invest in raising public trust, building on previously successful Thank You campaigns to increase public understanding of how aid works.
5. The risk of losing ground to a new digital competitor or to changes in news media and public viewing habits towards the DEC's traditional broadcast appeal. The DEC continues to invest in development and innovation in fundraising, marketing and communications across digital media to ensure that it has a compelling digital offering. This follows the successful pilot project undertaken in the previous year. The DEC has plans to develop partnerships with major digital platforms, including social media and search engines, to engage with digital influencers and to work with public broadcasters to increase their digital offering.
6. The risk that domestic or international news will adversely affect the public's willingness and ability to donate to overseas crisis. The DEC monitors domestic and international trends to ensure that it can adapt and respond rapidly to change.

Investment policy

Under its memorandum and articles of association, the charity has the power to make investments. The DEC needs to be in a position to enable its members to act very quickly in emergencies and therefore has a policy to balance keeping a proportion of funds in instant access and short-term deposits that can be accessed readily with considerations of high security and investment return.

Stakeholder engagement

The Trustees, who are Directors for the purposes of the Companies Act, confirm that in accordance with Section 172 (1) of the Companies Act they act in a way they consider most likely to achieve the purposes of the Company. In making this assessment, the Trustees consider the relevant actions of the Board, and engagement with all stakeholders are described throughout the annual review. Taking the areas required for disclosure in turn:

• The likely consequences of any decision in the long term

Organisational decisions are made by the Trustees with reference to the charity's 5-year strategic plan, which is summarised on page 2 of this report. This strategic plan was developed with key stakeholders of the DEC, including member agencies, broadcasters, and DEC staff. Risk management processes are set out on page 17 of this report, and the charities reserve policy is also detailed on page 17. The Board includes representative of each of the 15 DEC member agencies who ensure that decisions made are in the best interest of the DEC in the long term.

• The interests of the company's employees

The DEC has a small number of staff (FTE 22 at 31 March 2022). The oversight of remuneration and Human Resources planning is undertaken by the Remuneration Committee, a sub-committee of the Board of Trustees. The charity has recently employed an HR Manager to provide in-house HR support for the team. Over the last year additional staff benefits, including a cash health plan, have been introduced. The return to the office after Covid lock-down has been managed carefully, and currently staff are only required to attend the London office for 2 days in a month with flexible working both providing a staff benefit and also having a positive work impact.

The charity is engaged in an Equality, Diversity and Inclusion programme, which has included externally facilitated workshops with staff, and developing a work plan to further develop EDI within the DEC, as part of the overall HR strategic plan. This work is being overseen by the Board, and supported by the new internal HR manager post.

• The need to foster the company's business relationships with suppliers, customers and others

The DEC is keen to maintain a positive relationship with its suppliers, ensuring all non-disputed invoices are paid within agreed payment terms. The relationship with our suppliers is key for the DEC, as during appeals we often require our suppliers to turn around services very quickly in order for us to achieve appeal deadlines. Any supplier complaints are notified to the Director of Finance & Resources.

• The impact of the company's operations on the community and environment

The DEC has recently moved into new offices by Regents Canal, London, between Angel and Old Street. Whilst it is still early in the DEC's occupation of its offices, we are looking at ways in which we can engage positively with the local community.

With regards our impact on the environment, we are looking at ways in which we can move to be carbon zero in the coming years. We have not travelled internationally since 2019 due to Covid restrictions, although we expect to make limited visits to our appeal countries in the coming year. However, we are relying more on virtual meetings rather than physical travel, whilst acknowledging the value of field visits in relation to both checking on the work being funded by the DEC and the reporting back of progress to donors. We have engaged local content gathering visits (journalists, photographers) in order to both gain access to remote areas, and to minimise cost and impact of travel. All our furniture, fittings, equipment and carpet tiles in our new office have been transferred from our previous office, thereby reducing waste and cost. We have recycling bins in our office, auto-senses on lights and centrally controlled air-cooling systems.

As the DEC is deemed a large company under the Companies Act criteria, it therefore falls under the reporting requirements of the Streamlined Energy and Carbon Reporting (SECR) legislation. However, as the DEC did not consume more than 40,000 kWh of energy during the financial year, it qualifies as a low energy user and is exempt from reporting under these regulations.

• The desirability of the company maintaining a reputation for high standards of business conduct

DEC has a policy structure to ensure the management of regulatory and legal risk and is committed to complying with all applicable laws and regulations relating to fraud, bribery and corruption.

• The need to act fairly between members of the company

The Trustees understand the Charity Commission requirements and understand the need to avoid and manage potential conflicts of interest.

Statement of Trustees' responsibilities

The trustees (who are also the directors of the DEC for the purposes of company law) are responsible for preparing the trustees' report, including the strategic report and the financial statements in accordance with applicable law and UK Accounting Standards (UK 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 its incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

Going concern

The trustees are responsible for that adequate accounting records are kept 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.

We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue. The accounts have therefore been prepared on the basis that the charity is a going concern.

Statement to auditors

Each of the persons who is a trustee at the date of approval of this report confirms that insofar as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware, and that they have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Meeting and reporting on public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The structure of the trustees' annual report includes reporting on our strategic aims, the DEC's activities and achievements during the year and our plans for 2022–2023. We have highlighted how our work furthers our charitable purpose and the significant benefits it brings to:

1. people in developing countries in urgent need of emergency relief, regardless of race, creed or nationality, through the funding provided by DEC appeals to 15 of the UK's leading humanitarian charities;
2. the promotion of the efficiency and effectiveness of life-saving assistance and the alleviation of poverty;
3. people in developing countries affected by an emergency situation being involved in the relief effort and being treated with dignity.

This trustees' report, including the strategic report, was approved by the Board of Trustees on 22nd November 2022 and signed on its behalf by

Sue Inglish
Chair

Jane Hanson
Honorary Treasurer

INDEPENDENT AUDITOR'S REPORT

To the members of the Disasters Emergency Committee

OPINION

We have audited the financial statements of the Disasters Emergency Committee ('the charitable company') for the year ended 31 March 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 Financial Reporting Standard 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 March 2022 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

OTHER INFORMATION

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

OPINION 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' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' 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 and proper accounting records have not been kept; 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.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees (who are also the directors of the charitable company for the purposes of 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), taxation legislation, and Antifraud, bribery and corruption legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Audit, Finance & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.

Naziar Hashemi
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London, UK

Statement of Financial Activities for the year ended 31 March 2022

(incorporating an income and expenditure account)

	Note	Unrestricted funds £'000	Restricted funds £'000	**2022 Total £'000**	2021 Total £'000
Income from:					
Donations and legacies	2	1,439	1,348	**2,787**	2,116
Charitable activities					
DEC Ukraine Humanitarian Appeal		17,486	204,921	**222,407**	-
DEC Afghanistan Crisis Appeal		1,905	32,762	**34,667**	-
DEC Coronavirus Appeal		895	13,378	**14,273**	30,567
DEC Emergency Fund		-	-	**-**	230
DEC Cyclone Idai Appeal		-	-	**-**	19
DEC Indonesian Tsunami Appeal		-	-	**-**	16
Humanitarian Emergency Fund (Scotland)		-	36	**36**	32
Humanitarian Emergency Fund (Wales)		-	20	**20**	108
Cash investments		26	6	**32**	15
Other income	2	69	-	**69**	-
Total income		**21,820**	**252,471**	**274,291**	33,103
Expenditure on:					
Raising funds	3	468	7,371	**7,839**	4,030
Charitable activities					
Ukraine humanitarian response programmes	4	13	120,000	**120,013**	-
Afghanistan response programmes	4	33	30,000	**30,033**	-
Coronavirus response programmes	4	111	22,450	**22,561**	19,017
Cyclone Idai response programmes	4	-	(229)	**(229)**	1,484
Previous DEC programmes	4	-	(4)	**(4)**	(97)
Humanitarian Emergency Fund (Scotland)		-	27	**27**	37
Humanitarian Emergency Fund (Wales)		-	20	**20**	108
Lesson learning and accountability	3	160	-	**160**	87
Total expenditure		**785**	**179,635**	**180,420**	**24,666**
Net income/(expenditure) for the year		21,035	72,836	**93,871**	**8,437**
Transfers between funds	14	(10,596)	10,596	**-**	**-**
Net movement in fund		**10,439**	**83,432**	**93,871**	**8,437**
Reconciliation of funds					
Total funds brought forward	14	2,074	10,663	**12,737**	4,300
Total funds carried forward	14	**12,513**	**94,095**	**106,608**	**12,737**

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.
Comparable information for the year ended 31 March 2021 is shown in note 16 to the financial statements.
Movements in funds are disclosed in note 14 to the financial statements.

Balance Sheet at 31 March 2022

	Note	**£'000**	**2022 £'000**	£'000	2021 £'000
Fixed assets					
Tangible fixed assets	8		**282**		369
			282		369
Current assets					
Debtors	9	**79,013**		4,095	
Cash at bank and in hand	10	**164,758**		15,285	
		243,771		19,380	
Liabilities					
Creditors: amounts due within one year	11	**(137,445)**		(7,012)	
Net current assets			**106,326**		12,368
Total assets less current liabilities			**106,608**		12,737
Net assets	13		**106,608**		12,737
Funds					
Unrestricted funds					
Operational reserves	14	**2,700**		2,074	
Designated reserves	14	**1,000**		-	
General reserves	14	**8,813**		-	
Total unrestricted funds			**12,513**		2,074
Restricted funds	14		**94,095**		10,663
Total funds			**106,608**		12,737

Approved by the Trustees on 22nd November 2022 and signed on their behalf by

Sue Inglish
Chair

Jane Hanson
Honorary Treasurer

Disasters Emergency Committee
Company Number 03356526

Statement of Cash Flows for the year ended 31 March 2022

	Note	**2022 £'000**	2021 £'000
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	15	**149,507**	662
Cash flows from investing activities			
Interest from investments		**69**	15
Purchase of fixed assets		**(103)**	(197)
Net sale of current asset investments		**-**	-
Net cash (used in) / provided by investing activities		**(34)**	(182)
Change in cash and cash equivalents in the year		**149,473**	480
Cash and cash equivalents at the beginning of the year		**15,285**	14,805
Cash and cash equivalents at the end of the year		**164,758**	15,285

	At 1 April 2021 £'000	Cash flows £'000	Other non-cash changes £'000	**At 31 March 2022 £'000**
Analysis of cash and cash equivalents and of net debt				
Cash at bank and in hand	15,285	149,473	-	**164,758**
Total cash and cash equivalents	15,285	149,473	-	**164,758**

Notes to the financial statements for the year ended 31 March 2022

1. ACCOUNTING POLICIES

a) Basis of accounting

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

b) Public benefit entity

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

c) Going concern

We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue. The accounts have therefore been prepared on the basis that the charity is a going concern.

d) Estimates

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year. The principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.

e) Income

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received and that the amount can be measured reliably. Income includes associated gift aid tax reclaims.

Donations to DEC appeals are recognised when receivable, and included as restricted income used to fund the related disaster response programmes. Associated gift aid tax reclaims are included as unrestricted income and no less than 50% of the gift aid received is transferred to the restricted appeal fund, with the remainder being used to fund DEC operating costs. Contributions from member agencies towards DEC's appeal preparedness is included as donations and accounted for when due.

Income from legacies is included when received from the estate or when the charity is notified by the executor that a distribution will be made. 50% of legacy income is allocated to restricted income and used to fund disaster response programmes, 50% is allocated to unrestricted income.

Income from UK Aid Match is recognised when matched against eligible income from UK public donations.

Interest on funds held on cash deposit is included when receivable.

f) Donations of services

During the year the DEC has benefited from broadcasting, promotion and donations processing services received free or at discounted rates from various providers. Where the value of the services is quantifiable the value has been attributed to these services in the accounts.

The majority of services provided are not reasonably quantifiable and measurable and the cost of identifying them and assessing their value to the DEC would outweigh the benefit to users of the accounts. Therefore these donated services have been omitted.

g) Fund accounting

Restricted funds are used for specific purposes as laid down by the donor or related to a specific DEC appeal. 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.

h) 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 charity in encouraging individuals and other third parties to make voluntary contributions to DEC appeals, as well as the cost of any activities with a fundraising purpose.

Expenditure on charitable activities includes the funds allocated to DEC member agencies towards the costs of delivering disaster response programmes as set out in note i) below. Expenditure is recognised

Notes to the financial statements for the year ended 31 March 2022

when allocations are confirmed to members because it is at this time that a firm commitment is made by DEC towards the planned programmes of work by members in response to each appeal.

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

i) Basis of allocation to member agencies

Member charities are entitled to a share of the appeal income if they opt into that appeal. A formula known as the Indicator of Capacity (IOC) is used to allocate appeal funds among DEC member agencies. DEC informs the member agencies of their estimated income from an appeal after one week and commits funds towards disaster relief programmes two weeks after the appeal launch. Further allocations are made as income for specific appeals is received and as the programme is implemented. On board approval, funds may be allocated outside of the IOC formula, where required.

j) Allocation of support costs

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

Fundraising expenditure has been shown separately. These costs are incurred in seeking donations and voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity. Included within this category are costs associated with the strategic as opposed to day to day management of the charity's activities.

Support costs which include costs associated with general management, financial management and accounting, information technology, human resources and premises are allocated across the categories of charitable expenditure, governance costs and the costs of raising funds. Support costs and other core costs are recharged to the restricted fund and will fluctuate annually based on appeal activity during the year. The basis of the cost allocation has been explained in the notes to the accounts.



© Toby Madden/DEC

Agata a volunteer with DEC charity CAFOD's local partner Caritas, talks to refugees on the Ukraine/Poland border at Kroscienko.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible and intangible assets

Tangible and Intangible fixed assets are stated at cost less accumulated depreciation/amortisation. Assets, or groups of assets purchased within a single project, costing £1,000 and above are capitalised. Depreciation/amortisation 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/amortisation rates in use are as follows:

Leasehold improvements
- 5 years or term of lease if shorter
Furniture, fittings and office equipment
- 5 years
Computer equipment, software & web development
- 3 years

m) 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. Cash deposits with maturities above 3 months are shown as current asset investments.

n) Pension contributions

The charity has a stakeholder pension scheme and makes defined contributions based on salary. Pension contributions are charged to the statement of financial activities as incurred and attributed to unrestricted and restricted funds in line with other Secretariat staffing costs.

o) Funds received for closed funds

It is the DEC's policy to allocate funds received against appeals which are closed to income as follows: firstly, to the current live DEC appeal, and secondly, if there is no live appeal then to the DEC Emergency Fund. This is noted in the terms and conditions of donations shared with donors at point of donation.

Notes to the financial statements for the year ended 31 March 2022

2. INCOME

2a) Donations and legacies

	Unrestricted £'000	Restricted £'000	**2022 Total £'000**	2021 Total £'000
Member Agency Contributions	1,065	-	**1,065**	1,000
Legacies	249	249	**498**	1,102
Gift aid	123	-	**123**	12
Regular giving	2	-	**2**	2
Donated services	-	1,099	**1,099**	-
Total donations and legacies	**1,439**	**1,348**	**2,787**	2,116

Gift aid income relates to income from historic appeal where programmes have ended. This income is retained as unrestricted income to fund the running of the charity.

Donated services represents services provided at a reduced fee or free of charge for the DEC Ukraine Humanitarian Appeal. These are services which the DEC was expecting to pay and suppliers kindly gifted the services for free or partially refunded.

2b) Other income

	Unrestricted £'000	Restricted £'000	**2022 Total £'000**	2021 Total £'000
Surrender of lease	69	-	**69**	-
Total other income	**69**	**-**	**69**	**-**

On 5th July 2021, the lease held in relation to DEC's headquarters at Tavis House, 1-6 Tavistock Square, London was surrendered early and the property was vacated on 31st December 2021. A payment of £69,000 was received by way of compensation for early termination of the lease.

Notes to the financial statements for the year ended 31 March 2022

3. TOTAL RESOURCES EXPENDED

3a) Total resources expended (current year)

	Member allocations £'000	Other direct costs £'000	Allocated support costs £'000	**2022 Total £'000**	2021 Total £'000
Fundraising expenditure	-	7,660	179	**7,839**	4,030
Disaster response programmes	172,217	-	-	**172,217**	20,311
Humanitarian Emergency Fund (Scotland)	-	27	-	**27**	37
Humanitarian Emergency Fund (Wales)	-	20	-	**20**	108
Lesson learning and accountability	-	91	69	**160**	87
Governance costs	-	122	35	**157**	93
Total resources expended	**172,217**	**7,920**	**283**	**180,420**	24,666

3b) Total resources expended (prior year)

	Member allocation £'000	Other direct costs £'000	Allocated support costs £'000	**2021 £'000**
Fundraising expenditure	-	3,796	234	**4,030**
Disaster response programmes	20,311	-	-	**20,311**
Humanitarian Emergency Fund (Scotland)	-	37	-	**37**
Humanitarian Emergency Fund (Wales)	-	108	-	**108**
Lesson learning and accountability	-	-	87	**87**
Governance costs	-	49	44	**93**
Total resources expended	**20,311**	**3,990**	**365**	**24,666**

		2022 £'000	2021 £'000
Support costs are allocated on the following basis:			
Nature of cost	**Allocation basis**		
Staff	Estimate of where staff spend their time	**96**	154
Premises, utilities and other overheads	Actual and estimated usage	**187**	211
Total allocated support costs		**283**	365

Allocated support costs: cost allocation includes an element of judgement and the charity has had to consider the cost and benefit of detailed calculations and record keeping. This allocation includes support costs where they are attributable and are a best estimate of the costs that have been so allocated. The various categories of support costs are described above (see note 1j).

Notes to the financial statements for the year ended 31 March 2022

4. DISASTER RESPONSE PROGRAMMES

4a) Disaster response programmes (current year)

Appeal funds allocated and committed to participating member agencies are as follows:

	ITEA £'000	CIA £'000	CVA £'000	AFG £'000	UHA £'000	**2022 Total £'000**	2021 Total £'000
Action Against Hunger	-	-	389	1,205	4,073	**5,667**	570
ActionAid	-	(9)	1,198	1,848	6,250	**9,287**	1,033
Age International	-	-	748	1,205	11,000	**12,953**	601
British Red Cross	-	(115)	2,430	4,899	16,565	**23,779**	2,622
CAFOD	-	-	1,037	1,670	5,649	**8,356**	849
CARE International UK	(4)	(56)	986	1,262	4,267	**6,455**	745
Christian Aid	-	-	1,569	2,492	8,427	**12,488**	1,327
Concern Worldwide UK	-	-	449	1,205	4,072	**5,726**	569
International Rescue Committee UK*	-	-	-	2,208	7,468	**9,676**	-
Islamic Relief	-	-	882	1,426	-	**2,308**	785
Oxfam	-	-	4,111	-	15,000	**19,111**	3,852
Plan International UK	-	(26)	1,196	-	6,434	**7,604**	1,025
Save the Children	-	(1)	4,538	6,000	24,000	**34,537**	3,960
Tearfund	-	-	1,563	2,571	-	**4,134**	1,246
World Vision UK	-	(22)	1,354	2,009	6,795	**10,136**	1,127
Total	(4)	(229)	22,450	30,000	120,000	**172,217**	20,311

Notes to the financial statements for the year ended 31 March 2022

4b) Disaster response programmes (prior year)

	YCA £'000	EACA £'000	PFM £'000	ITEA £'000	CIA £'000	CVA £'000	**2021 £'000**
Action Against Hunger	-	-	-	-	-	570	**570**
ActionAid	-	-	-	28	91	914	**1,033**
Age International	-	-	-	(23)	54	570	**601**
British Red Cross	-	-	-	-	238	2,384	**2,622**
CAFOD	-	-	-	(16)	74	791	**849**
CARE International UK	-	(4)	-	(4)	75	678	**745**
Christian Aid	-	-	-	(22)	122	1,227	**1,327**
Concern Worldwide UK	-	-	-	-	(1)	570	**569**
Islamic Relief	(8)	-	-	-	73	720	**785**
Oxfam	-	-	-	-	312	3,540	**3,852**
Plan International UK	-	-	-	-	90	935	**1,025**
Save the Children	-	(1)	(3)	-	164	3,800	**3,960**
Tearfund	-	-	(44)	-	98	1,192	**1,246**
World Vision UK	-	-	-	-	94	1,033	**1,127**
Total	(8)	(5)	(47)	(37)	1,484	18,924	**20,311**

Negative balance represents funds granted to member agency in prior year returned in current year.

*In September 2021, International Rescue Committee (IRC) UK became the DEC's newest member, bringing the total membership to the upper limit of 15. IRC received funds for programmes for the Afghanistan Crisis Appeal and Ukraine Humanitarian Appeal.

Key

UHA: Ukraine Humanitarian Appeal
AFG: Afghanistan Crisis Appeal
CVA: Coronavirus Appeal
CIA: Cyclone Idai Appeal
ITEA: Indonesia Tsunami Earthquake Appeal
PFM: People Fleeing Myanmar Appeal
EACA: East Africa Crisis Appeal
YCA: Yemen Crisis Appeal

5. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

a) Staff costs were as follows:

	2022 £'000	2021 £'000
Salaries and wages	**975**	974
National insurance	**115**	101
Contribution to defined contribution pension schemes	**142**	110
Temporary and agency staff	**289**	190
Total	**1,521**	1,375

Notes to the financial statements for the year ended 31 March 2022

5. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL (continued)

b) Employees whose emoluments were equal to or greater than £60,000 per annum

	2022 No.	2021 No.
£100,001 - £110,000	**1**	1
£70,001 - £80,000	**1**	1
£60,001 - £70,000	**2**	3

The highest paid employee is the Chief Executive whose emoluments in the year includes a salary of £84,960 (2021: £80,325), an accommodation allowance of £5,478 (2021: £10,506) and pension contributions including contributions by way of employee salary exchange of £29,541 (2021: £27,902). No benefits in kind or other remuneration are paid.

Calculation to defined contribution pension schemes includes 18% employee pension contribution and contributions by employees by way of salary exchange.

The total amount of remuneration and benefits paid to the key management personnel were £455,544 (2021: £441,380).

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

	2022 No.	2021 No.
Fundraising and communications	**12**	13
Lesson learning and evaluation	**4**	4
Governance	**2**	2
Finance and administration	**3**	3
Total	**21**	22

d) The average number of employees (head count based on Full Time Equivalent of staff employed) during the year was as follows:

	2022 FTE No.	2021 FTE No.
Fundraising and communications	**12**	12
Lesson learning and evaluation	**4**	4
Governance	**2**	2
Finance and administration	**3**	3
Total	**21**	21

6. TRUSTEES

No Trustees received emoluments in the year (2021: £nil). Amounts reimbursed to Trustees for travel and other expenditure totalled £nil in the year (2021: £nil).

Notes to the financial statements for the year ended 31 March 2022

7. NET INCOME/(EXPENDITURE) FOR THE YEAR IS STATED AFTER CHARGING:

	2022 £'000	2021 £'000
Depreciation charge	**141**	76
Operating lease rentals – premises	**90**	59
Auditors' remuneration (excluding VAT)		
Audit	**60**	25
Other services	**11**	6

8. TANGIBLE FIXED ASSETS

	Leasehold improvements £'000	Computer equipment, software and web development £'000	Furniture, fittings and office equipment £'000	**Total £'000**
Cost				
At the start of the year	220	371	60	**651**
Additions	55	48	-	**103**
Disposals	(148)	(108)	-	**(256)**
At the end of the year	**127**	**311**	**60**	**498**
Depreciation				
At the start of the year	103	151	28	**282**
Disposals	(99)	(108)	-	**(207)**
Charge for the year	45	84	12	**141**
At the end of the year	**49**	**127**	**40**	**216**
Net book value				
At the end of the year	**78**	**184**	**20**	**282**
At the start of the year	117	220	32	**369**

Notes to the financial statements for the year ended 31 March 2022

9. DEBTORS

	2022 £'000	2021 £'000
Prepayments	**81**	64
Gift aid receivable	**18,992**	2,049
Appeal income receivable	**59,389**	917
Legacy income receivable	**-**	1,064
Other debtors	**551**	1
	79,013	4,095

10. CASH AND CURRENT ASSET INVESTMENTS

	2022 £'000	2021 £'000
Cash at bank and in hand	**134,752**	12,194
Cash equivalents: short term deposit (30 days)	**30,006**	3,091
Total	**164,758**	15,285

The balance in cash and short term deposits represents funds raised during the Ukraine Humanitarian Appeal & Afghanistan Crisis Appeal. While these funds have very largely been committed to member agencies towards disaster response programmes, the disbursement of these funds takes place over the period of those programmes.

11. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	2022 £'000	2021 £'000
Trade creditors	**589**	118
Taxation and social security costs	**30**	27
Due to member agencies - Disaster response programmes	**136,341**	6,768
Other creditors and accruals	**485**	99
Total	**137,445**	7,012

Notes to the financial statements for the year ended 31 March 2022

12. 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

	Property	
	2022 £'000	2021 £'000
Less than one year	**174**	44
One to five years	**702**	-
Over five years	**901**	-
Total	**1,777**	44

The DEC has entered into a 10 year lease for the occupation of Unit B, 19-21 Wenlock Road London N1 7GT. The lease contains a tenant break clause at years 3 and 5. Previously, the DEC leased offices at Tavistock Square, and the prior year operating lease commitment represented nine months liability as at 31 March 2021.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

a) At 31 March 2022

	Unrestricted funds £'000	Restricted funds £'000	**Total funds £'000**
Tangible fixed assets	282	-	**282**
Net current assets	12,231	94,095	**106,326**
Net assets at the end of the year	**12,513**	**94,095**	**106,608**

b) At 31 March 2021

	Unrestricted funds £'000	Restricted funds £'000	**Total funds £'000**
Tangible fixed assets	369	-	**369**
Net current assets	1,705	10,663	**12,368**
Net assets at the end of the year	**2,074**	**10,663**	**12,737**

Notes to the financial statements for the year ended 31 March 2022

14. STATEMENT OF FUNDS

a) For the year ended 31 March 2022

	At the start of the year £'000	Income £'000	Disaster response programmes £'000	Resources expended £'000	Transfers between funds £'000	**At the end of the year £'000**
Restricted funds:						
DEC Ukraine Humanitarian Appeal	-	206,019	(120,000)	(4,374)	8,746	**90,391**
DEC Afghanistan Crisis Appeal	-	32,828	(30,000)	(1,795)	985	**2,018**
DEC Coronavirus Appeal	10,566	13,568	(22,450)	(1,135)	1,128	**1,677**
DEC Cyclone Idai Appeal	61	-	229	(32)	(258)	-
DEC Indonesia Tsunami Appeal	36	-	4	(35)	(5)	**-**
DEC Emergency Appeal	-	-	-	-	-	**-**
Humanitarian Emergency Fund (Scotland)	-	36	-	(27)	-	**9**
Humanitarian Emergency Fund (Wales)	-	20	-	(20)	-	**-**
Total restricted funds	10,663	252,471	(172,217)	(7,418)	10,596	**94,095**
Unrestricted funds:						
Operational reserves	2,074	21,820	-	(785)	(20,409)	**2,700**
Designated reserves	-	-	-	-	1,000	**1,000**
General reserves	-	-	-	-	8,813	**8,813**
Total unrestricted funds	2,074	21,820	-	(785)	(10,596)	**12,513**
Total funds	**12,737**	**274,291**	**(172,217)**	**(8,203)**	**-**	**106,608**

Notes to the financial statements for the year ended 31 March 2022

14. STATEMENT OF FUNDS

b) For the year ended 31 March 2021

	At the start of the year £'000	Income £'000	Disaster response programmes £'000	Resources expended £'000	Transfers between funds £'000	**At the end of the year £'000**
Restricted funds:						
DEC Coronavirus Appeal	-	29,118	(18,924)	(3,049)	3,421	**10,566**
DEC Cyclone Idai Appeal	2,354	13	(1,484)	(63)	(759)	**61**
DEC Indonesia Tsunami Appeal	429	-	37	(447)	17	**36**
DEC Emergency Appeal	388	222	-	(1)	(609)	**-**
DEC People Fleeing Myanmar Appeal	-	-	47	(21)	(26)	**-**
DEC East Africa Crisis Appeal	-	-	5	-	(5)	**-**
DEC Yemen Crisis Appeal	-	-	8	-	(8)	**-**
Humanitarian Emergency Fund (Scotland)	5	32	-	(37)	-	**-**
Humanitarian Emergency Fund (Wales)	-	108	-	(108)	-	**-**
Total restricted funds	3,176	29,493	(20,311)	(3,726)	2,031	**10,663**
Unrestricted funds:						
Operational reserves	1,124	3,610	-	(629)	(2,031)	**2,074**
Designated reserves	-	-	-	-	-	**-**
Total general unrestricted funds	1,124	3,610	-	(629)	(2,031)	**2,074**
Expendable endowment		-	-	-		**-**
Total funds	4,300	33,103	(20,311)	(4,355)	-	**12,737**

Restricted income funds All restricted income fund balances at year end are represented by cash balances, debtors and creditors.

The DEC Ukraine Humanitarian Appeal was launched on 3 March 2022 and raised £222.4m (including gift aid) in this financial year. £120.0m was committed to member agencies in the year towards disaster response programmes. At the end of the financial year, funds held against appeals were allocated to members in June 2022.

The DEC Afghanistan Crisis Appeal was launched on 15 December 2021 and raised £34.7m (including gift aid) in this financial year. £30.0m was committed to member agencies in the year towards disaster response programmes.

The DEC Coronavirus Appeal was launched on 14 July 2020 and raised £14.3m (including gift aid) in this financial year. £22.4m was committed to member agencies in the year towards disaster response programmes. At the end of the financial year, funds held against appeals where programmatic activity had ended were transferred into this fund. Funds from the DEC Cyclone Idai Appeal (£258k) and DEC Indonesia Appeal (£5k) were transferred. The transfer was made following established practice of moving unspent appeal funds into the next DEC appeal.

The DEC Cyclone Idai Appeal was launched on 21 March 2019. During the 2020/21 financial year the remaining balance was transferred into the Coronavirus Appeal. This represents funds granted to member agency in prior year returned in current year.

The DEC Indonesia Tsunami Appeal was launched on 4 October 2018. During the 2021/22 financial year the remaining balance was transferred into the Coronavirus Appeal.

On the 27th March 2018 the DEC launched a way to give to outside of our high-profile appeals. The DEC Emergency Fund is an always-on donation platform that allows people to give whether or not an appeal has been launched. The DEC will work with its member charities to identify the most effective use of the Emergency Fund, allowing us to respond quickly to natural disasters, or enabling us to reach people affected by crises which aren't making headlines.

Notes to the financial statements for the year ended 31 March 2022

14. STATEMENT OF FUNDS (continued)

The fund is used to help people overcome by crises and in desperate need of humanitarian assistance – such as food, clean water, medicine and shelter – in parts of the world where governments and other organisations cannot meet the needs of the affected population. This fund had no activity in the financial year, due to appeals being active throughout the year.

Unrestricted reserve transfers Unrestricted income includes £14.1m of gift aid income. For appeals launched in 21/22, 50% of the unrestricted gift aid income was allocated to appeals and 50% retained to cover DEC costs. This is shown as a transfer between funds of £8,740k to the DEC Ukraine Humanitarian Appeal, £950k to the DEC Afghanistan Crisis Appeal and £895k to the DEC Coronavirus Appeal.

Operational reserves reflects the 12-month reserves stated in the reserves policy. £2.031m was transferred from the unrestricted operational reserve into appeal funds during the year, represented gift aid recovered from donations not required to fund operational costs. DEC policy is to transfer at least 50% of gift aid recovered on donations into appeal funds.

Designated reserves The Board has agreed to set aside £1.0m to fund operational projects to improve the DEC's processes and review operations to enable more effective and efficient fundraising in future appeals.

General reserves of £8.8m are unrestricted funds in excess of the charity's reserve policy which the DEC will use to cover future costs, fund strategic or operational priorities, or return to appeals. Trustees will ensure that these funds are designated or reallocated to appeals before the end of the next financial year.

Gift aid tax recoverable on donations to the DEC appeals is unrestricted, and donors are informed of this at point of donation. A portion of gift aid recovered (at least 50%) is designated by the DEC to the relief work in the respective appeal country. The balance of gift aid is used to fund the operational costs of the charity.

15. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £'000	2021 £'000
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	**93,871**	8,437
Depreciation charges	**141**	76
Loss on disposal of fixed assets	**49**	-
Interest from current asset investments	**(69)**	(15)
(Increase)/decrease in debtors	**(68,718)**	(3,937)
Increase/(decrease) in creditors	**130,433**	(3,899)
Net cash provided by/(used in) operating activities	**149,507**	662

Notes to the financial statements for the year ended 31 March 2022

16. STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 March 2021

	Note	Unrestricted funds £'000	Restricted funds £'000	2021 Total £'000
Income from:				
Donations and legacies		1,565	551	**2,116**
Charitable activities				
DEC Coronavirus Appeal		2,000	28,567	**30,567**
DEC Emergency Fund		8	222	**230**
DEC Cyclone Idai Appeal		6	13	**19**
DEC Indonesian Tsunami Appeal		16	-	**16**
Humanitarian Emergency Fund (Scotland)		-	32	**32**
Humanitarian Emergency Fund (Wales)		-	108	**108**
Cash investments		-	-	**-**
Total income		**3,595**	**29,493**	**33,088**
Expenditure on:				
Raising funds	3	449	3,581	**4,030**
Charitable activities				
Coronavirus response programmes		93	18,924	**19,017**
Cyclone Idai response programmes		-	1,484	**1,484**
Previous DEC programmes		-	(97)	**(97)**
Humanitarian Emergency Fund (Scotland)		-	37	**37**
Humanitarian Emergency Fund (Wales)		-	108	**108**
Lesson learning and accountability		87	-	**87**
Total expenditure		629	24,037	**24,666**
Net income/(expenditure) for the year	14	2,966	5,456	**8,422**
Transfers between funds		(2,031)	2,031	**-**
Net movement in funds		**935**	**7,487**	**8,422**
Reconciliation of funds	14			
Total funds brought forward	14	1,124	3,176	**4,300**
Total funds carried forward		**2,059**	**10,663**	**12,722**

Notes to the financial statements for the year ended 31 March 2022

17. RELATED PARTY TRANSACTIONS

The charity trustees disclosed on page 40 include executives of all member agencies. The material transactions are disclosed in note 4. The member agencies made donations of £1,065k (2021: £1,000k) in the year to the charity. In addition, £191,000 (2021: £88,000) was collected in the year by member charities on behalf of the charity. Being £143,000 (2021: £nil) Ukraine Humanitarian Appeal, £48,000 (2021: £nil) Afghanistan Crisis Appeal, £nil (2021: £81,000) Coronavirus Appeal and £nil (2021: £7,000) Cyclone Idai Appeal.

The Humanitarian Memorial Appeal (HMA) is an initiative to establish a lasting memorial to humanitarian workers, including those killed or injured in the course of helping others. HMA is an unconstituted body run by a steering group comprising 11 individuals, including DEC's CEO, Saleh Saeed. DEC is supporting HMA with the provision of a bank account and during the financial year the bank balance stood at £330k (2021: £364k). Under the terms of the agreement with HMA, DEC has no responsibility for the management and control of HMA. The activities of HMA are not reflected in these accounts.

18. TAXATION

The Disasters Emergency Committee is a registered charity and as such is potentially exempt from taxation of its income and gains to the extent that they fall within the charity exemptions in the Corporation Taxes Act 2010 or section 256 Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.



A midwife from an Afghan Red Crescent's mobile health team conducts health checks during a community visit. Each mobile health team includes a midwife as part of efforts to provide vital health services to women and children across Afghanistan, through a project funded by the British Red Cross.

BOARD OF TRUSTEES

ROLES OF THE BOARD COMMITTEES

Membership and Accountability Committee
Responsible for developing accountability policy and monitoring member agencies and DEC performance against it, and overseeing DEC activity to promote learning and accountability. The committee is also responsible for ensuring our membership criteria are appropriate; making decisions on action with non-performing members and recruitment of independent trustees. Ensures the right policies and procedures including policies and management processes for safeguarding and other serious incidents are in place for the DEC Secretariat.

Chair: Andy Green
Members 2022: Mike Adamson, Peter Barron, Jane Hanson, Melanie Hind, Nigel Harris, Sue Inglish, Alison Marshall, Chris Roles, Mark Sheard, Danny Sriskandarajah, Charles Stewart-Smith

Audit, Finance and Risk Committee
Responsible for reviewing draft financial statements and considering the external auditor's management letter. The committee is also responsible for advising trustees on the appointment of external auditors; reviewing external audit plans; reviewing the effectiveness of the internal control and risk management systems and monitoring the implementation of audit recommendations.

Chair: Jane Hanson
Members 2022: Waseem Ahmad, Christine Allen Dench, John Good, Andy Green, Melanie Hind, Gwen Hines, Frances Longley, Patrick Watt

Remuneration Committee
Responsible for reviewing DEC remuneration policy and practice on an annual basis for recommendation to the full Board.

Chair: Andy Green
Members 2022: Sue Inglish, Rose Caldwell, Jane Hanson, Chris Roles.

BOARD OF TRUSTEES

INDEPENDENT TRUSTEES

Sue Inglish
Chair of Trustees, Independent Trustee

Andy Green, CBE
Vice Chair, Independent Trustee

Jane Hanson, CBE
Honorary Treasurer, Independent Trustee

Peter Barron
Independent Trustee

Melanie Hind
Independent Trustee
(appointed 19/07/2022)

Tanya Steele
Independent Trustee

Charles Stewart-Smith
Independent Trustee

MEMBER TRUSTEES

Jean-Michel Grand
Action Against Hunger UK – Executive Director

John Good
ActionAid UK – Interim Chief Executive
(resigned 16/05/2021; reappointed 22/06/2022)

Frances Longley
ActionAid UK – Chief Executive
(appointed 17/05/2021; resigned 21/06/2022)

Chris Roles
Age International – Director
(resigned 21/08/2022)

Alison Marshall
Age International – Director
(appointed 22/08/2022)

Mike Adamson
British Red Cross – Chief Executive

Christine Allen Dench
CAFOD – Director

Laurie Lee
CARE International UK – Chief Executive
(resigned 30/06/2022)

Eamon Cassidy
CARE International UK – Interim Chief Executive
(appointed 01/07/2022)

Amanda Khozi Mukwashi
Christian Aid – Chief Executive Officer
(resigned 31/12/2021)

Patrick Watt
Christian Aid – Chief Executive Officer
(appointed 01/01/2022)

Danny Harvey
Concern Worldwide (UK) – Executive Director

Laura Kyrke-Smith
International Rescue Committee UK
Executive Director
(appointed 25/11/2021)

DEC SECRETARIAT

MEMBER TRUSTEES

Tufail Hussain
Islamic Relief Worldwide – Interim Chief Executive
(resigned 17/05/2021)

Waseem Ahmad
Islamic Relief Worldwide – Chief Executive
(appointed 17/05/2021)

Dr Danny Sriskandarajah
Oxfam GB - Chief Executive

Rose Caldwell
Plan International UK – Chief Executive

Kevin Watkins
Save the Children UK – Chief Executive
(resigned 09/07/2021)

Gwen Hines
Save the Children UK – Chief Executive
(appointed 09/07/2021)

Nigel Harris
Tearfund – Chief Executive

Mark Sheard
World Vision UK – Chief Executive

KEY MANAGEMENT

Saleh Saeed
Chief Executive

Nicola Peckett
Director of Communications
(to 13/08/2021)

Barney Guiton
Interim Director of Communications
(from 13/08/2021 to 10/01/2022)

Hannah Richards
Director of Communications
(from 10/01/2022)

Nick Waring
Director of Finance and Resources

Simon Beresford
Director of Fundraising and Marketing

Madara Hettiarachchi
Director of Programmes and Accountability

On behalf of the Trustees and members, the Chair would like to thank the executive team and staff for all the excellent work and their achievements and dedication shown during the year.

IN ADDITION TO KEY MANAGEMENT, STAFF WHO SERVED DURING THE YEAR

Sonja Ashbury, Adam Bailey, Katy Bobin, Priya Changela, Hayley Collins, Ash Hiden, Jessica Louise, Sarah Maynard, Hannah McCarthy, Emily McDonnell-Thomas, Huw Owen, Siân Stephen, Eamon Sutherland, Abdul-Malik Tarafdar, Pete Teverson, Melissa Varney, Adrian Walker, Casia Wiliam, Shagufta Yaqub.

VOLUNTEERS AND OTHER SUPPORT

We were also greatly assisted by a number of volunteers both during and outside of our appeals to whom we are extremely grateful. We are grateful for all the support of our Rapid Response Network, some of whom provide services either free or at reduced costs. During the year Sidley Austin LLP and Eversheds Sutherland (International) LLP provided pro-bono legal support which has been appreciated and beneficial to the DEC.

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DEC MEMBER CHARITIES

ACTION AGAINST HUNGER

actionaid

age International

British Red Cross

CAFOD
Catholic Agency for Overseas Development

care

christian aid

CONCERN worldwide

INTERNATIONAL RESCUE COMMITTEE

ISLAMIC RELIEF

OXFAM

PLAN INTERNATIONAL

Save the Children

tearfund

World Vision

DISASTERS EMERGENCY COMMITTEE

17-21 Wenlock Road,
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Tel: 020 7387 0200
www.dec.org.uk

Registered Charity No. 1062638
Company no. 03356526

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DISASTERS EMERGENCY COMMITTEE

England & Wales - Charity number 1062638

Accounts



ANNUAL REPORT & ACCOUNTS 2020–2021

Company Number 03356526

TOGETHER WE'RE STRONGER

ACTION AGAINST HUNGER

actionaid

ageInternational

BritishRedCross

CAFOD Catholic Agency for Overseas Development

care

christian aid

CONCERN worldwide

ISLAMIC RELIEF

OXFAM

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World Vision

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Cover image: Nur* and her daughter Ismat* in a tent in the Rohingya refugee camps in Cox's Bazar, Bangladesh in May 2020. Nur said the restrictions related to the virus meant she could not go out to work or buy essential items. (*Names changed to protect identities). © Fabeha Monir/Oxfam

© Fabeha Monir/Age International

CHAIR'S STATEMENT

This financial year has been like no other in living memory. As the year started the UK had just been put into lockdown and the first wave of coronavirus was gaining pace here and elsewhere in the world. Like many other organisations the DEC's staff moved immediately to remote working and began to assess the likely humanitarian impact of the pandemic around the world.

It was clear that a DEC appeal would be required to help mitigate the impact of the virus on the health of people in countries without a functioning health service, as well as addressing the broader economic effects of the pandemic on countries where many people were only just getting by beforehand. But the question of when to launch an appeal and for which countries was extremely complex.

The data on numbers of cases and deaths around the world was hard to interpret with huge variations in the number of tests taking place and the accuracy of government statistics. In most countries that the DEC was monitoring, the total number of deaths is not recorded. It may be many years until we can estimate the true toll of the pandemic on these places.

But in July, after footage emerged of graveyards rapidly filling in Yemen, the DEC's board, together with our broadcast partners, agreed that the time had come to launch the Coronavirus Appeal to help people in six of the world's most fragile states - Afghanistan, Democratic Republic of Congo (DRC), Somalia, South Sudan, Syria and Yemen - as well as the Rohingya refugee camps in Bangladesh.

In all these places, large numbers of displaced people were facing the virus in crowded camps with little access to soap, clean water or healthcare - all factors that made them extremely vulnerable to Covid-19. Many also faced a struggle to feed their families, as the pandemic caused incomes to fall and food prices to rise. These secondary economic effects of the pandemic on people who had already lost so much were devastating – particularly for children.

In July, Huda, a mother displaced by the war in Yemen and living in a camp in an abandoned school, told us that the pandemic had caused many people to lose work. "Sometimes our food supplies run out and we have to sell some of our household items, or go to the markets to beg," she said. In South Sudan, Akech told aid workers she was desperate for schools to reopen so that her children could get their free school meal – their main source of sustenance.

The Coronavirus Appeal was unique in our 57-year history. Never had the DEC launched an appeal for a disaster happening both overseas and here in the UK simultaneously, asking people who were suffering loss and sacrifice at home to donate money to others facing similar challenges in some of the toughest parts of the world.

This was also the first appeal the DEC had run remotely. Aided by the various technology and systems we had adopted through our Digital Transformation programme, this went remarkably smoothly, even in the intensity of our appeal launch. This forced change has brought new insights into ways of working that will no doubt stay with us for future appeals.

For our member charities working on the ground, and their local partners, there were other challenges. Social distancing and other procedures to keep everyone safe slowed down aid distributions and brought new ways of working. Protecting staff has been a priority, both for their own safety and to ensure they're not spreading the virus among vulnerable populations.

Despite the many challenges, our appeal has nonetheless been a success. Even at such an uncertain time, the British public have responded with typical generosity. By the end of March 2021, the appeal had raised £39m, £31m of which had come directly to the DEC, including £10 million matched by the UK Government.

And our member charities started putting funds to work right away. Despite the work taking place in some of the most challenging contexts in the world, in the first six months DEC charities provided 10,000 frontline workers with PPE, distributed handwashing items to 160,000 households, supported 97 health facilities and much more. For more information on how funds were spent, see page 6.

That the appeal has been successful amid such challenging circumstances underlines the strength of the DEC - bringing 14 charities together with national media and corporate partners in times of crisis overseas to raise as much money as possible to help those in dire need. At the end of a year like no other, I'd like to extend my thanks to everyone who has helped to save lives in some of the world's most fragile places – from donors to partners, fundraisers to aid workers.

The global humanitarian outlook, sadly, is grim, with gains seen in recent decades being reversed as a result of the pandemic. But whatever this year holds in store, the DEC's powerful coalition will be ready to respond once again when the need arises.

Sue Inglish
Chair of Trustees
14 July 2021

TRUSTEES' ANNUAL REPORT
ABOUT THE DEC

When large-scale disasters hit countries without the capacity to respond, the DEC brings together 14 leading UK aid charities to raise funds quickly and efficiently. In these times of crisis, people in life-and-death situations need our help and our mission is to save, protect and rebuild lives through effective humanitarian response.

The Disasters Emergency Committee (DEC) has 14 members, all leading UK-based international aid charities, as follows:

- **Action Against Hunger**
- **ActionAid**
- **Age International**
- **British Red Cross**
- **CAFOD**
- **CARE International UK**
- **Christian Aid**
- **Concern Worldwide**
- **Islamic Relief Worldwide**
- **Oxfam GB**
- **Plan International UK**
- **Save the Children**
- **Tearfund**
- **World Vision UK**

THE DEC'S WORK FOCUSES ON FOUR GOALS:

Goal 1: **Launch the right appeals, at the right time** using agreed criteria and working closely with our Rapid Response Network partners

Goal 2: **Maximise the money we raise for each appeal** through constant improvement across our existing income streams, and continuing to develop insights about current and prospective donors

Goal 3: **Increase the impact of the funds we raise for the people and communities affected by crises** by ensuring funds are used efficiently and effectively, supporting adaptive programmes that best meet the needs of affected people, and evaluating DEC-funded work

Goal 4: **Preserve and strengthen the public's willingness to donate to humanitarian crises overseas** positioning the DEC as the 'central coordinator' of the UK's fundraising appeals for humanitarian crises and applying learnings from audience research

RAPID RESPONSE NETWORK (RRN)

The DEC would like to thank its RRN partners, who help us reach a wide cross-section of the UK public during appeals.

BBC | ITV | Channel 4 | Channel 5 | Sky | Radiocentre | PayPal | Natwest Group | UK Finance | HSBC | Barclays | British Airways | The City of London | The Big Give | Liverpool FC | Siemens | Morrisons | The Co-Op | Greggs | NewsNow



© Islamic Relief

CHARITABLE OBJECTIVES OF THE ORGANISATION

- Providing an accredited national forum for joint fundraising by UK charitable voluntary sector NGOs ("agencies") in order to maximise the funds raised and facilitate immediate commitment from participating agencies;
- Creating a focal point for the response of the public, the broadcasters and others to such disasters;
- Facilitating agency co-operation, co-ordination and communication;
- Ensuring that funds raised are used in an effective, timely, fully accountable way.

OUR VISION

A world where the impact of disasters on affected communities is minimised by working together through effective humanitarian response and growing resilience.

OUR MISSION

Together we will raise funds to save, protect and rebuild lives in vulnerable countries that are impacted by emergencies and major disasters. We will:

- Raise funds quickly and effectively in large scale humanitarian emergencies
- Uphold the highest standards of accountability and transparency
- Learn and share information to promote effective programmes of response.

WHEN WE LAUNCH AN APPEAL

The DEC responds to disasters in the world's poorest countries, using a set of criteria to help us decide when we launch an appeal and how we can be most effective.

1. The disaster must be on such a scale and of such urgency as to call for swift international humanitarian assistance
2. The DEC member agencies, or some of them, must be in a position to provide effective and swift humanitarian assistance at a scale to justify a national appeal
3. There must be reasonable grounds for concluding that a public appeal would be successful, either because of evidence of existing public sympathy for the humanitarian situation or because there is a compelling case indicating the likelihood of significant public support should an appeal be launched



© Scola Ratda Charles, World Vision



© Ismail Taxta/DEC

HOW WE SPEND AND ALLOCATE YOUR MONEY

Our priority is delivering aid and support to those that need it, as quickly and efficiently as possible. Decisions about how we allocate your money to each of our members when a disaster strikes are taken in advance, based on a calculation of the indicator of capacity (IoC) assessing each member's ability to deliver aid where it is needed.

We make certain that how we spend your money ensures that communities receive the urgent humanitarian aid required, as well as long term support to rebuild their lives after a disaster.

HOW WE ENSURE QUALITY AND ACCOUNTABILITY

The DEC's work is governed by a commitment to best practice and being accountable to both our donors and those affected by disasters.

Our high standards begin with our membership, for which we have a strict set of criteria to make sure that the DEC is made up of the UK's leading aid agencies.

We conduct and publish regular independent appeal evaluations to check our members' disaster responses are really helping the communities that need them most.

STRATEGIC REPORT

GOAL 1: LAUNCH THE RIGHT APPEALS AT THE RIGHT TIME

The DEC Coronavirus Appeal was launched on 14 July 2020, asking for donations to help seven of the most fragile places in the world - Afghanistan, Democratic Republic of Congo (DRC), Somalia, South Sudan, Syria and Yemen - as well as the Rohingya refugee camps in Bangladesh.

As we watched coronavirus spread around the world and become a global pandemic, it was clear that a DEC appeal would be needed at some stage, but the decision on when to launch and which places should be prioritised for funding was very challenging. DEC member charities were responding in a wide range of countries around the world and it was impossible to predict where would be hit the hardest and when, particularly given the lack of testing in many countries.

This is the first time the DEC has launched an appeal for a disaster simultaneously affecting the UK, and the timing of the launch needed to be sensitive to how people were being affected here, both medically and economically. By July 2020, the first wave of infections in the UK had been brought under control and lockdown measures had been lifted.

Although the pandemic was rarely out of the news, how it was affecting fragile states and refugees was less visible. However, after a surge of cases in Yemen and news reports showing large numbers of graves being dug, the DEC and its broadcast partners concluded that the time was right to launch the appeal. The generous response of the UK public, raising £17.7 million by the end of the initial two-week campaign despite the difficulties faced at home, indicates that it was the right decision.

The seven places where funds were to be spent were arrived at following extensive discussions with the DEC's member charities. At the time, they represented the world's five most fragile states (Yemen, Somalia, South Sudan, Syria, DRC), Asia's most fragile state (Afghanistan) and the Rohingya camps in Bangladesh, the world's largest refugee camp. Although they had not yet seen high numbers of cases or deaths (which in some places was partly due to a severe lack of testing), the lack of medical facilities and large proportion of displaced and vulnerable people meant these places were assessed as being at high risk from outbreaks of the virus. Not only that, but the severe economic effects of the pandemic were beginning to show themselves with food prices increasing rapidly in some places.



© Peter Caton/Action Against Hunger

As the pandemic continued to worsen crises in fragile states, and Syria felt the winter bite, we prepared a secondary fundraising campaign for the appeal raising further awareness, including new digital content and an in-depth report on the seven places DEC funds were being spent. Originally planned for January, the campaign was pushed back to March by the wave of Covid-19 infections in the UK in early 2021 and succeeded in raising the profile of the appeal and spurring more donations from the public and corporate partners. As part of this campaign, a call between His Royal Highness The Duke of Cambridge and three Syrian aid workers was hosted by the DEC. A recording of the call was sent to media and shared on the Kensington Palace social media accounts.

In November 2020 we asked our member charities to report to us on the conflict in Tigray, Ethiopia, but by the end of the year we had not concluded that our criteria for launching an appeal had yet been met. As the year drew to a close, we were also monitoring the threat of famine in multiple countries, particularly Afghanistan, DRC, Somalia, South Sudan and Yemen, in case the situation there deteriorates and warrants a new DEC appeal related to hunger.

GOAL 2: MAXIMISE THE MONEY WE RAISE FOR EACH APPEAL

This year we sought to maximise the funds we raised for the Coronavirus Appeal in the unprecedented context of a global pandemic. This meant adapting our usual fundraising techniques and embracing new ways of working to ensure that we took opportunities to present people with a way to help as the pandemic unfolded. Work on an overhaul of the DEC website also continued, with the launch just after year-end.

Raising funds for the Coronavirus Appeal

The Coronavirus Appeal was launched on 14 July with appeals presented by Anita Rani on the BBC and Riz Ahmed on ITV, Channel 4, Channel 5 and Sky. Anita Rani also presented BBC radio broadcasts while Annie Lennox presented the appeal on commercial radio stations. For the first time, the BBC also shared a social media version of the appeal film on many of its stations' social media accounts, giving the appeal extended digital reach. Channel 4 News made a version of the appeal for their Facebook page for the first time, including an appearance by Sir Mo Farah. After a special report on Syria, ITV aired the appeal film for a second time – another first. The appeal was supported by a wide range of public figures, including The Duke and Duchess of Cambridge, Martin Clunes, Jason Isaacs, Thandiwe Newton and Emma Watson. A full fundraising and marketing campaign was launched, with channels chosen and adjusted to maximise the funds raised in an unprecedented media consumption environment. For example, with use of public transport being limited by the pandemic, the DEC didn't advertise at stations or on the TfL network as usual, but instead used roadside outdoor advertising instead. The first £10 million donated by the UK public was matched by the UK Government, dramatically increasing the impact of the appeal.

This was the first ever DEC appeal to be run remotely, with staff, secondees, freelancers and agencies all working from home. Although there were challenges, the DEC's digital infrastructure came into its own, with Zoom conference calls already familiar and online systems and workflows the standard ways of working following strategic investments in digital infrastructure over recent years. Communications staff were seconded from DEC member charities as usual, joining a digital press office, while fundraising teams worked collaboratively and in new, dynamic ways to maximise funds raised and reduce costs.The appeal raised over £5 million in the first day and £17.7 million by the end of the two-week period of joint action where all DEC member charities work together on our fundraising and marketing campaign. However, with seven places and the pandemic far from over, we kept looking for opportunities to promote the appeal and raise money, monitoring news reports and asking supporters for donations when appropriate, keeping the appeal total rising steadily.

As the needs caused by the pandemic in fragile states kept growing at the same time as the amount of aid funding available internationally was decreasing, we planned a secondary campaign for the appeal, including a fundraising video highlighting how Covid-19 combined with other factors in fragile states, and an in-depth report into what 2021 held for our seven appeal locations. The campaign, originally planned for January but delayed due to the wave of coronavirus infections in the UK, was launched in March 2021. In total, the campaign raised over £4 million.

In March 2021, the DEC hosted a video call with His Royal Highness The Duke of Cambridge and three Syrian aid workers to highlight the dire humanitarian situation facing displaced people in the country's northwest. By the end of March 2021, the appeal total stood at £39 million, of which £31 million came directly to the DEC, including £10 million matched by the UK Government.



Reimagining the DEC website

Throughout the year, DEC staff worked with an external agency to redevelop the DEC's website to better communicate our emergency appeals and improve the experience of donors, including by improving its accessibility. Modules were developed to place relevant calls to action on pages and better feature the voices of people affected by disasters and aid workers on the ground. Despite a delay due to the launch of the Coronavirus Appeal, the discovery phase of the project was completed in October, and the build began in January. The new website went live just after the end of the financial year without causing any noticeable reduction in traffic in the short-term. Early results from Google Analytics seem positive, with the average time on page increasing by 34 seconds between the month before and month after launch, and the bounce rate reducing by more than 10% - both indications that the new layout is more engaging. Particular attention was paid to ensuring that the experience on mobile was as good as desktop, as during the last appeal the website received more traffic from people using mobile phones than computers.

GOAL 3: INCREASE THE IMPACT OF THE FUNDS WE RAISE FOR THE PEOPLE AND COMMUNITIES AFFECTED BY CRISES

CORONAVIRUS APPEAL

Since late 2019, coronavirus has affected the lives of millions of people around the world. Fragile states that have already experienced decades of conflict, violence, drought and flooding have been impacted the worst. In these places, millions of displaced and otherwise vulnerable people already had little access to adequate healthcare, water, food and ways to earn a living. Not only did this leave people there extremely vulnerable to Covid-19 itself, but the secondary effects of the pandemic – successive lockdowns and global recession that have crippled economies, inflated food prices and increased unemployment – have pushed vulnerable people closer to the edge.

On 14 July 2020, the DEC launched its Coronavirus Appeal to protect vulnerable people living in the world's most fragile places; DRC, Somalia, South Sudan, Yemen, Syria and Afghanistan, and the Rohingya refugee camps in Bangladesh.

In the first six months, the appeal raised more than £34 million, with £26 million coming directly to the DEC, including £10 million matched by the UK Government. All 14 member charities are taking part in the response.

During the first six months of the response (July 2020 - January 2021), DEC member charities and their partners provided assistance to thousands of affected families with £11 million of DEC funds. DEC funds were used to run 43 projects across the seven places, involving all 14 member charities and 27 local partners. Projects included improving water and sanitation infrastructure so that vulnerable displaced families could protect themselves from the virus, protecting frontline workers with PPE and enabling affected people to buy food.

In the first six months of the response, DEC funds were used to:

- provide personal protective equipment to 10,000 frontline workers
- provide 165,000 households with handwashing items
- construct 1,500 handwashing stations
- support 97 health facilities with training, equipment, supplies and running costs
- reach over 1.3 million people with information on staying safe from the virus
- provide 26,000 households with food assistance and a further 12,700 households with cash assistance.

Some of the projects had overlapping goals. For example, in DRC, 101 people were trained to produce reusable face masks. The first 30,000 were distributed free to local families to help them stay safe, while subsequent batches were sold by the mask-makers, providing them with much needed additional income. "Before the project I was in crisis without money," said Kathindo Mathe, 47. "This project has greatly assisted me." For a full overview of the first six-months of the response, see the 2020 Coronavirus Appeal Six-Month Report.



© Fabeha Monir/Oxfam

Review of the response

Last year, the DEC commissioned an independent real-time review of the DEC-funded response across all seven of the fragile places that DEC funds were being spent. The review acknowledged the extremely challenging context presented to aid agencies by the pandemic, but found that by providing additional funding to activities that member charities had already begun at the outset of the pandemic, DEC funding was effective and delays were kept to a minimum. Restrictions on meeting and travel disrupted standard processes around complaints and feedback mechanisms but alternative systems and procedures were set up where possible. The review also praised the DEC's response for staying relevant despite the uncertainty of dealing with a global pandemic and its secondary effects by maintaining strong monitoring systems and a high level of flexibility with its funding. For the full findings and recommendations, see the 2020 Coronavirus Appeal Real-Time Response Review.

Adaptive programming

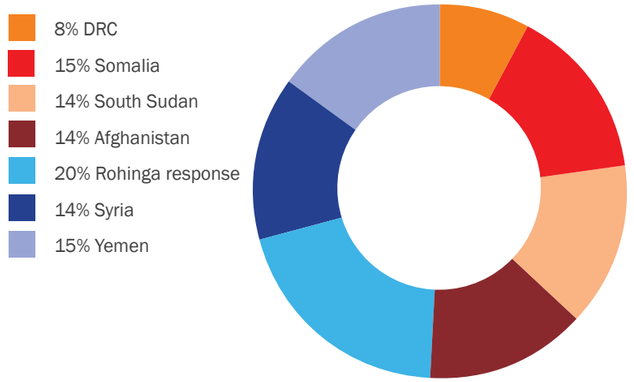
The flexibility of DEC funds was even more important than usual in this appeal, and allowed our member charities to make their programmes responsive to the changing situation and meet the emerging needs of affected populations and address the needs that communities said were most relevant.

For example, when DEC member charities discovered that a damaged septic tank at a rural hospital in Yemen was likely to cause disease transmission to nearby communities, DEC funds were redirected to rehabilitate it. Several member charities reported cost savings, for example because procurement of items such as hygiene kits was lower than originally budgeted. In Syria, such savings were used to buy additional hygiene kits and also allocated to health programming for awareness-raising billboards and psychosocial support.

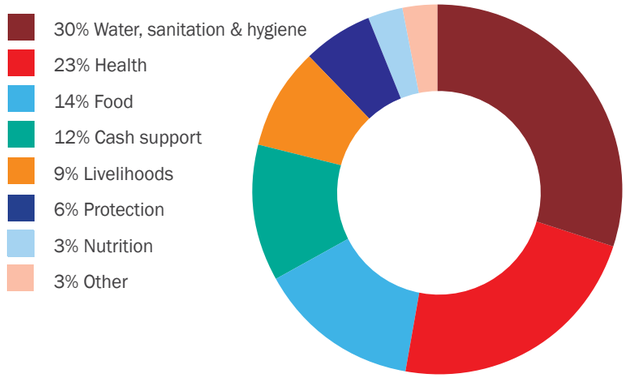


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Phase 1 final expenditure by country



Phase 1 final expenditure by sector





© Fabeha Monir/ Age International

CYCLONE IDAI APPEAL

On 21 March 2019, we launched an emergency appeal for people affected by Cyclone Idai, which had swept through Mozambique, Malawi and Zimbabwe less than a week earlier. Strong winds and widespread flooding ripped apart roads, bridges, houses, schools and health facilities and submerged vast swathes of agricultural land. Another major cyclone, Kenneth, followed Idai a few weeks later, the first time in recorded history that two strong tropical cyclones had made landfall in Mozambique in the same season. Across the three countries affected, at least 900 people were killed and around three million were left in desperate need of humanitarian assistance.

A total of £43 million was raised, £30.5 million of which was donated directly to the DEC, including £4 million matched by the UK Government. The appeal is now closed, but member charities will continue to spend DEC funds up to March 2021. Thirteen member charities are taking part in the response.


© Peter Caton/DEC


© Peter Caton/DEC

Adaptive programming: Covid-19

In April 2020, member charities were entering the final year of the response as the coronavirus pandemic was affecting countries around the world, and pivoted their activities to help the vulnerable communities they were working with to protect themselves from the virus.

£1.2 million in DEC funds was repurposed to respond to the pandemic, reaching more than 75,000 people with some form of assistance. Full details of the second phase of this response, and how member charities adapted to meet people's needs during the pandemic, will be available in the final report later this year.


© Peter Caton/DEC

INDONESIA TSUNAMI APPEAL

On 28 September 2018, a series of powerful earthquakes struck the Indonesian island of Sulawesi. This triggered a tsunami reaching up to 18 feet in height, which struck the regional capital, Palu, and the nearby coastal settlements of Donggala and Mamuju, leaving a trail of destruction in its wake. The results were devastating: in some places, the ground turned to liquid mud, submerging whole villages. At least 4,340 people are now known to have been killed in the disaster. Tens of thousands of homes were destroyed and entire communities devastated. The disaster left 200,000 survivors in need of humanitarian assistance, around a quarter of whom were children.

The DEC launched the Indonesia Tsunami Appeal on 4 October 2018. It raised £29.9 million, £20.3 million of which was donated directly to the DEC, including £2 million in Aid Match from the UK Government. The appeal is now closed, but our member charities will continue their DEC-funded activities up to September 2020. Thirteen member charities took part in the response.

Adaptive programming: Covid-19

In April 2020, member charities were entering the final six months of the second phase of the response as the coronavirus pandemic was affecting countries around the world, and pivoted their activities to help the vulnerable communities they were working with to protect themselves from the virus. £1.3 million was repurposed to adapt existing programmes in order to respond to Covid-19, with DEC member charities among the first to support the response to the pandemic. For example, when restrictions meant that older people were not able to leave their homes to get food and medicine, activities to help restart their livelihoods were paused and £24,000 was reallocated to directly providing food and outreach homecare for them. In addition, more than 65,000 people were reached with information on maintaining hygiene, 1,100 handwashing stations were installed, 7,800 health workers were provided with PPE such as masks, gowns, gloves and aprons, and 1,000 families received food assistance.


© Kathleen Prior/DEC

Covid-19 presented additional challenges to delivering humanitarian assistance in a timely and effective manner while also keeping DEC member charities' staff, partners and volunteers safe from infection. Staff and volunteers had to quickly adapt their workplans as well as their ways of working. Face-to-face meetings, for example for cash distributions, were kept to a minimum and conducted in the open air as

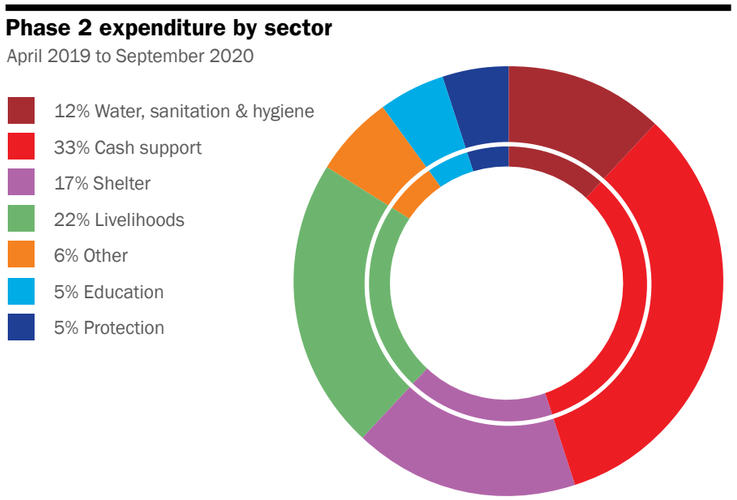

© Harlandi Hafiz/British Red Cross

much as possible, while wearing masks and observing social distancing measures. Registration to receive cash grants switched to mobile phone rather than in person, and ATM cards were distributed according to a strict timetable so that there were never queues of people waiting. Staff sometimes brought portable handwashing stations with them, as well as hand sanitisers and masks. Some activities had to be cancelled or postponed, for example where face-to-face training was needed. Unavoidable delays to DEC-funded activities meant that some member charities were allowed to extend their programmes by three months.

For a full overview of the entire DEC-funded response to this disaster, see thee 2018 Indonesia Tsunami Appeal Final Report.

Phase 2 expenditure by sector

April 2019 to September 2020



IMPROVING OUR WAYS OF WORKING

Core Humanitarian Standard

In 2015, the DEC adopted the Core Humanitarian Standard on Quality and Accountability as the key quality standard for DEC member charities and how they deliver their programmes.

The CHS Alliance Verification Scheme has three categories – self assessment, independent verification, and certification. As of February 2021, DEC members fall into the three categories as shown in the diagram.


© Fabeha Monir/Age International

VALIDATED CHS SELF-ASSESSMENT	CHS INDEPENDENT VERIFICATION	CHS CERTIFICATION
A learning exercise. It is completely internally, incorporating the views of crisis-affected people, staff and partners, and helps an organisation gain an understanding of their capacity and performance against the CHS.	Provides organisations with an independent, external quality assurance assessment of capacity and performance against the CHS.	Provides organisations with an independent, external quality assurance assessment and, depending on the results of this assessment, certification of compliance against the CHS.
Action Against Hunger UK and World Vision have undertaken self-assessments only	*ActionAid Group, British Red Cross, HelpAge International, Care International Confederation, Plan International and Save the Children are verified*	*CAFOD, Christian Aid, Concern Worldwide, Islamic Relief Worldwide, Oxfam and Tearfund are certified*

GOAL 4: PRESERVE AND STRENGTHEN THE PUBLIC'S WILLINGNESS TO DONATE TO HUMANITARIAN CRISES OVERSEAS

This year, the DEC moved forward with several projects and new initiatives to ensure our messaging supports this goal and that information about our humanitarian appeals and the difference donations have made is more readily available to the public. For the first time, the DEC launched an appeal for a disaster that was also affecting people here in the UK, simultaneously crowding out room to think about what was happening overseas and helping people to empathise with people facing the same problems but without the safety net of the NHS or furlough scheme.

During the launch of the Coronavirus Appeal, we held focus group sessions to compliment the audience insight project carried out in the previous year and test various messaging and content in real-time to ensure it landed well with audiences. These sessions played a key role in shaping marketing materials and messaging for the appeal.

The DEC also completed a major overhaul of our website. While the main aim was to better communicate information during an appeal launch, we also gave careful consideration to effectively demonstrating the impact our appeals have, both at scale and on an individual level. Modules were developed to allow pages featuring previous appeals to give topline achievements and highlight case studies of people who have been helped using DEC funds.

In lieu of in-person events, the DEC set up a number of webinars for corporate and high-value donors featuring panels of aid workers and experts giving insights into the impact the pandemic and its secondary effects were having on fragile states. These virtual events were well-attended and received good feedback from guests.

As part of our second push of the Coronavirus Appeal in March, we commissioned a one-minute film for TV and social media advertising. The brief was designed to inform people about the problems compounded by the pandemic in fragile states, but also to inspire people with the message that DEC member charities acting together have the expertise needed to tackle these problems.

Arranging a call between Syrian aid workers and His Royal Highness The Duke of Cambridge allowed us not only to have local aid workers themselves explain the problems they faced and how DEC funds were helping them, but also to reach new audiences with this message, as the call was reported in outlets that the DEC might otherwise find difficult to reach.



© Concern Worldwide


© World Vision

STRUCTURE, GOVERNANCE AND MANAGEMENT

The DEC has been operating since 1963 and was registered as an independent charity on 4 June 1997. It is incorporated as a company limited by guarantee: we have no share capital and the guarantee is limited to £1 for each of our 14 members. Our governing document is the Memorandum and Articles of Association of the company.

The DEC Secretariat has core staff of 21 people (as at 31 March 2021) who run DEC appeals and oversee the use of DEC funds. The DEC plays a large role in fundraising and communications but also in oversight and accountability in how money raised is spent, and in promoting standards of good practice among members.

Fundraising

The DEC undertakes active fundraising only in the context of DEC appeals – usually only for a period of six months from the date of the public launch of an appeal.

Following the decision to launch an appeal for a particular crisis, we engage energetically with the public and our supporters to draw attention to the humanitarian need and raise money, using a wide range of fundraising approaches to maximise donations to the appeal.

This includes broadcast, print and online advertising, direct marketing activities, engaging with local community and faith groups, and working with corporate partners and philanthropists. Our fundraising activity is carried out by our core staff team and the DEC does not employ professional telephone or street fundraisers or commercial participators to carry out our fundraising activities.

The DEC complies with all relevant statutory regulations, including the Charities Act 2011, the Data Protection Act 2018 and the Privacy and Electronic Communications Regulations 2003. We always seek to act in ways that are legal, open, honest and respectful – striving for best practice in fundraising by complying with a range of codes of practice, including being registered with the Fundraising Regulator, and adhering to its Code of Fundraising Practice and Fundraising Promise. We have a donations acceptance policy that deals with ethical concerns, particularly for contributions from the private sector. We are careful to monitor our fundraising activities and provide supporters with help and information via our website, including Live Chat, by email, phone or post. We have a complaints policy available on our website, and record and respond to all complaints.

In the 2020-21 financial year, the DEC received 2,500 queries from the public, including 52 complaints. Feedback shows that 91% of those who contacted us were satisfied with our response and follow-up, including 90% in relation to dealing with complaints.

The Board has adopted the Charity Governance Code and engages independent consultants to carry out a tri-annual review of performance against the code. The last review was carried out in 2019, and actions arising from the review are discussed at Board level, actions agreed and progress reported to the Board periodically. The Charity Governance Code was updated in 2020 to strengthen the existing diversity and integrity principles to reflect evolving best practice. The DEC will assess compliance against the revised Code at the next tri-annual review in 2022.

Financial review

Total income received directly by the DEC including gift aid and bank interest for the year amounted to £33.1 million (2020: £9.9 million). Of this, the DEC Coronavirus Appeal (launched July 2020) raised £31.1 million and the DEC Emergency Fund raised £0.2 million. All values include gift aid.

Additional income in the year of £1.6 million (2020: £0.7 million) relates to legacy income, other DEC appeals launched in previous years, donations from member charities and general unrestricted income. .

Total expenditure for the year amounted to £24.7 million (2020: £29.6 million) including £20.3 million (2020: £26.6 million) of appeal funds committed to DEC members for use towards humanitarian programmes, £4.0 million (2020: £2.3 million) in costs of raising funds, and £0.4 million (2020: £0.7 million) of other costs. The DEC's core costs are covered mainly by contributions from our members, with appeal-specific costs charged to the related appeal.

Net unrestricted income for the year totaled £3.6 million (2020: £2.0 million). After transfers to restricted appeal funds of gift aid income totaling £2.0 million and a transfer from historic appeal funds of £0.6 million, an overall net movement in unrestricted funds of £1.0 million is reported (2020: £0.3 million). This net result brings carried forward unrestricted reserves to £2.0m, which reflected 10.5 months of operating expenditure, in light of building our reserves to 12 months projected operating expenditure by 31 March 2022.



The core running costs of the charity are funded partly through contributions by the membership, and partly from recharges of overheads to appeal funds. Recharges are governed by a cost recovery policy, which ensures that recharges are kept within boundaries to protect appeal funds. Average cost recovery over the last 3 appeals is 3.4% of total appeal funds raised.

Residual funds held against appeals where activity (fundraising and programmatic) has ended are transferred to the latest appeal. Details of these transfers can be found in Note 13 to the accounts on page 30.

Board of Trustees

The Board of Trustees are directors of the company and, as shown on page 34, comprise six independent trustees (including the Chair of Trustees, Vice Chair and Honorary Treasurer) alongside the chief executives of each of the DEC's member charities. Trustees have no financial beneficial interest in the charity but do have voting rights. Trustees receive no remuneration or any other emoluments from the DEC. Biographies of trustees are shown on the DEC's website.

The Board meets three times each year, in addition trustees attend an annual awayday to review the DEC's strategy, performance and plans. The Board has established committees – Membership and Accountability; Audit, Finance and Risk; and Remuneration – that operate under agreed terms of reference, oversee key aspects of DEC activity and report back to the full Board. These committees are chaired by independent trustees and include member trustees also, as shown on page 34.

Independent trustees, including the Chair and Honorary Treasurer, hold office for a term of three years; they may then be reappointed for a second term, with provision to extend this second term by up to 12 months, and then retire from office. Member trustees hold office for a term that is related to their roles as chief executive of a DEC member charity.

The appointment of new independent trustees is overseen by the Board with support from the Membership and Accountability Committee, following an analysis of skills, targeted advertising and an interview process. We also take account of diversity. The Chair is nominated by the independent trustees and appointed by majority agreement of the member trustees.

Trustee attendance

Trustees attending all Board meetings in 2020: 17 (out of 21 trustees)

Trustees attending 2 out of 3 Board meetings: 3

Trustees attending 0-1 Board meetings: 1

Trustees attending all MAC meetings in 2020: 8 (out of 12 trustees)

Trustees attending 2-3 out of 4 MAC meetings: 4

Trustees attending 0-1 MAC meetings: 0

Trustees attending all AFR meetings in 2020: 5 (out of 7 trustees)

Trustees attending 2-3 out of 4 AFR meetings: 2

Trustees attending 0-1 AFR meetings: 0

Trustee induction and conduct

Trustees sign consent and eligibility forms and complete a declaration of interests that is reviewed annually. New trustees are given a detailed induction by the Chair of Trustees, the DEC's Chief Executive and staff. A trustee handbook is also provided to new trustees, including relevant policies, procedures, governance information and role descriptions. This is revisited after one year to support each trustee's ongoing learning and development with the DEC.

Management

Day-to-day management of the charity is delegated to the Chief Executive, Saleh Saeed, who leads the staff team. Performance and risk are monitored against strategic objectives. The staff head count is currently 19 full-time positions and 2 part-time position. Alongside the staff team, the DEC benefits from the help of regular volunteers and employs temporary staff or uses contractors where these are required to help with specific projects or the increased workload linked to a DEC appeal.

Remuneration

The Remuneration Committee subcommittee of the Board of Trustees is responsible for reviewing DEC Secretariat remuneration policy and practice on an annual basis for recommendation to the full Board. The Committee specifically sets the remuneration of the Chief Executive and the DEC's reward policy that provides for an annual cost of living increase in line with reported inflation rates, with a pay benchmarking exercise carried out every three years to ensure that remuneration levels remain competitive in line with averages for the wider charity sector.

Risk management

The DEC has a robust framework for identifying, reporting and managing risks and is accountable for the effective use of the charitable funds raised in our name. The DEC is not operational in aid delivery, and therefore delegates the management of risks associated with delivering humanitarian programmes to member charities while maintaining oversight through an assurance system that includes independent reviews and evaluations, regular member reporting and external verification against the Core Humanitarian Standard.



The DEC has adopted an approach that assesses the charity's risk appetite in specific areas and maintains a risk register which is regularly reviewed in relation to those risks associated with our responsibilities for fundraising, stewardship and oversight, including what controls and safeguards operate to manage or mitigate risks.

Key risks identified in the risk register include:

- The risk that a DEC appeal is unsuccessful, or is seen as such, raising a low level of funds. This risk is perhaps greatest in relation to humanitarian crises that arise from conflict or are slow in their onset. The DEC monitors the onset of crises as they develop, assesses evidence of public interest and empathy and obtains feedback from broadcasters and other third parties before making an appeal in order to maximise the chance of success.
- The risk that programmes funded by the DEC and managed by member charities fail to deliver the planned benefits to disaster-affected communities, whether due to poor quality or financial losses, including risks of fraud, diversion of funds or safeguarding breaches. Given the complex risks inherent in DEC-funded responses by member charities operating in challenging environments, the DEC seeks assurance from its members that they have in place effective processes to manage such risks, including in relation to any partner organisations with which they are working to deliver aid programmes on the ground. To manage these risks, the DEC has an established framework of accountability and due diligence to ensure member charities have in place effective systems, processes and controls.
- The risk that IT failures or a security breach results in unauthorised access to stored data and a loss of confidence in the DEC or damage to the charity's reputation. In managing this risk, the DEC works closely with fundraising partners and suppliers.
- The risk that strongly negative media or publicity, whether direct or indirect, causes damage to the DEC's position with the public, donors or other stakeholders. To manage this risk, the DEC works with members to ensure highest levels of transparency and deliver accountability to donors building on its work on accountability to affected populations. The DEC will invest in raising public trust, building on the successful 2017 Thank You campaign to increase public understanding of how aid works.
- The risk of losing ground to a new digital competitor or to changes in news media and public viewing habits towards the DEC's traditional broadcast appeal. The DEC continues to invest in development and innovation in fundraising, marketing and communications across digital media to ensure that it has a compelling digital offering. This follows the successful pilot project undertaken in the previous year. The DEC has plans to develop partnerships with major digital platforms, including social media and search engines, to engage with digital influencers and to work with public broadcasters to increase their digital offering.
- The risk that domestic or international news (such as the Coronavirus pandemic and Brexit) will adversely affect the public's willingness and ability to donate to overseas crisis. The DEC monitors domestic and international trends to ensure that it can adapt and respond rapidly to change.

Reserves policy

The trustees have set a target of free reserves, which are those general funds which are freely available to spend on any of the charity's purposes and exclude restricted and designated funds and fixed assets held for the charity's own use. The target for free reserves has been set at 12 months' core overhead costs which is currently budgeted at £2.3m for 2021/22.

The target of 12 months reflects working capital requirements and the need to fund operations between appeals, given the uncertainty of when the next appeal will occur and the reliance of cost recovery from appeals to fund ongoing activities. A range +/- 3 months on the 12-month target has been set, and any surplus funds will be transferred into the latest appeal.



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Total free reserves are currently close to the target level as set out next:

	2021 £m	2020 £m
Total funds	12.7	4.3
Restricted funds	(10.6)	(3.2)
General reserves	2.1	1.1
Fixed assets	(0.4)	(0.2)
Free reserves	1.7	0.9

£1.7m free reserves as at March 2021 represents just under 9 months core operational costs, just below the target range of 12 months +/- 3 months. The trustees consider this level of reserves appropriate for the continuing operation of the charity.

Investment policy

Under its memorandum and articles of association, the charity has the power to make investments. The DEC needs to be in a position to enable its members to act very quickly in emergencies and therefore has a policy to balance keeping a proportion of funds in instant access and short-term deposits that can be accessed readily with considerations of high security and investment return.

Statement of trustees' responsibilities

The trustees (who are also the directors of the DEC for the purposes of company law) are responsible for preparing the trustees' report, including the strategic report and the financial statements in accordance with applicable law and UK Accounting Standards (UK 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 its incoming resources and application of resources, including the income and expenditure, 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 that adequate accounting records are kept 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.

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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The strategic report includes a review of financial performance and of the charity's reserves position. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue. The accounts have therefore been prepared on the basis that the charity is a going concern.

Each of the persons who is a trustee at the date of approval of this report confirms that insofar as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware, and that they have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Meeting and reporting on public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The structure of the trustees' annual report includes reporting on our strategic aims, the DEC's activities and achievements during the year and our plans for 2021–2022. We have highlighted how our work furthers our charitable purpose and the significant benefits it brings to:

- people in developing countries in urgent need of emergency relief, regardless of race, creed or nationality, through the funding provided by DEC appeals to 14 of the UK's leading humanitarian charities;
- the promotion of the efficiency and effectiveness of life-saving assistance and the alleviation of poverty;
- people in developing countries affected by an emergency situation being involved in the relief effort and being treated with dignity.

This trustees' report, including the strategic report, was approved by the Board of Trustees on 14 July 2021 and signed on its behalf by

Sue Inglish
Chair

Jane Hanson
Honorary Treasurer

INDEPENDENT AUDITOR'S REPORT

To the members of the Disasters Emergency Committee

OPINION

We have audited the financial statements of Disasters Emergency Committee (the 'charitable company') for the year ended 31 March 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 March 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 Disasters Emergency Committee'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.

OPINION 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, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic 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 including the strategic 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.

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 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, 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.
- 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.

Noelia Serrano (Senior statutory auditor)
20 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 for the year ended 31 March 2021

(incorporating an income and expenditure account)

	Note	Unrestricted funds £000	Restricted funds £000	**2021 Total £000**	2020 Total £000
Income from:					
Donations and legacies		1,565	551	**2,116**	1,056
Charitable activities					
DEC Coronavirus Appeal		2,000	28,567	**30,567**	-
DEC Emergency Fund		8	222	**230**	172
DEC Cyclone Idai Appeal		6	13	**19**	8,742
DEC Indonesian Tsunami Appeal		16	-	**16**	(209)
Previous DEC Appeals		-	-	**-**	(39)
Humanitarian Emergency Fund (Scotland)		-	32	**32**	37
Humanitarian Emergency Fund (Wales)		-	108	**108**	20
Cash investments		15	-	**15**	109
Total income		3,610	29,493	**33,103**	9,888
Expenditure on:					
Raising funds	2	449	3,581	**4,030**	2,446
Charitable activities					
Coronavirus response programmes	3	93	18,924	**19,017**	-
Cyclone Idai response programmes	3	-	1,484	**1,484**	26,184
Previous DEC programmes	3	-	(97)	**(97)**	567
Humanitarian Emergency Fund (Scotland)	2	-	37	**37**	38
Humanitarian Emergency Fund (Wales)	2	-	108	**108**	27
Lesson learning and accountability	2	87	-	**87**	284
Total expenditure		629	24,037	**24,666**	29,546
Net income for the year		2,981	5,456	**8,437**	(19,658)
Transfers between funds	13	(2,031)	2,031	**-**	-
Net movement in fund		950	7,487	**8,437**	(19,658)
Reconciliation of funds					
Total funds brought forward	13	1,124	3,176	**4,300**	23,958
Total funds carried forward	13	2,074	10,663	**12,737**	4,300

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.
Comparable information for the year ended 31 March 2020 is shown in note 15 to the financial statements.
Movements in funds are disclosed in note 13 to the financial statements.

Balance Sheet at 31 March 2021

	Note	**£000**	**2021 £000**	£000	2020 £000
Fixed assets					
Tangible fixed assets	7		**369**		248
			369		248
Current assets					
Debtors	8	**4,095**		158	
Cash at bank and in hand	9	**15,285**		14,805	
		19,380		14,963	
Liabilities					
Creditors: amounts due within one year	10	**(7,012)**		(10,911)	
Net current assets			**12,368**		4,052
Total assets less current liabilities			**12,737**		4,300
Net assets	12		**12,737**		**4,300**
Funds					
Unrestricted funds					
General reserves	13		**2,074**		1,124
Restricted funds	13		**10,663**		3,176
Total funds			**12,737**		**4,300**

Approved by the trustees on 14 July 2021 and signed on their behalf by

Sue Inglish
Chair

Jane Hanson
Honorary Treasurer

Disasters Emergency Committee
Company Number 03356526

Statement of Cash Flows for the year ended 31 March 2021

	Note	**2021 £000**	2020 £000
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	14	**662**	(16,655)
Cash flows from investing activities			
Interest from investments		**15**	109
Purchase of fixed assets		**(197)**	(187)
Net sale of current asset investments		**-**	264
Net cash (used in) / provided by investing activities		**(182)**	186
Change in cash and cash equivalents in the year		**480**	(16,469)
Cash and cash equivalents at the beginning of the year		**14,805**	31,274
Cash and cash equivalents at the end of the year		**15,285**	14,805

	At 1 April 2020 £000	Cash flows £000	Other non-cash changes £000	**At 31 March 2021 £000**
Analysis of cash and cash equivalents and of net debt				
Cash at bank and in hand	14,805	480	-	**15,285**
Total cash and cash equivalents	**14,805**	**480**	**-**	**15,285**

Notes to the financial statements for the year ended 31 March 2021

1. ACCOUNTING POLICIES

a) Basis of accounting

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

b) Public benefit entity

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

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d) Estimates

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, it is probable that the income will be received and that the amount can be measured reliably. Income includes associated gift aid tax reclaims.

Donations to DEC appeals are included as restricted income, used to fund the related disaster response programmes. Associated gift aid tax reclaims are included as unrestricted income and then transferred to the related restricted fund for each DEC appeal. Contributions from member agencies towards DEC's appeal preparedness is included as donations and accounted for when received.

Income from legacies is included when received from the estate or when the charity is notified by the executor that a distribution will be made. 50% of legacy income is allocated to restricted income and used to fund disaster response programmes, 50% is allocated to unrestricted income.

Interest on funds held on cash deposit is included when receivable.

f) Donations of services

During the year the DEC has benefited from broadcasting, promotion and donations processing services received free or at discounted rates from various providers. The value of these services is not reasonably quantifiable and measurable and the cost of identifying them and assessing their value to the DEC would outweigh the benefit to users of the accounts. Therefore no value has been attributed to these services in the accounts.

In accordance with the Charities SORP (FRS 102), volunteer time is not recognised. The trustees' annual report provides more information about their contribution.

g) Fund accounting

Restricted funds are used for specific purposes as laid down by the donor or related to a specific DEC appeal. 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.

h) 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 charity in encouraging individuals and other third parties to make voluntary contributions to DEC appeals, as well as the cost of any activities with a fundraising purpose.

Expenditure on charitable activities includes the funds allocated to DEC member agencies towards the costs of delivering disaster response programmes as set out in note i) below. Expenditure is recognised when allocations are confirmed to members because it is at this time that a firm commitment is made by DEC towards the planned programmes of work by members in response to each appeal. This is two weeks following the launch of an appeal.

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

i) Basis of allocation to member agencies

Member charities are entitled to a share of the appeal income if they opt into that appeal. A formula known as the Indicator of Capacity (IOC) is used to allocate appeal funds among DEC member agencies. DEC informs the member agencies of their estimated income from an appeal after one week and commits funds towards disaster relief programmes two weeks after the appeal launch. Further allocations are made as income for specific appeals is received and as the programme is implemented.

j) Allocation of support costs

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings

Notes to the financial statements for the year ended 31 March 2021

they have been allocated to activities on a basis consistent with use of resources.

Fundraising expenditure has been shown separately. These costs are incurred in seeking donations and voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity. Included within this category are costs associated with the strategic as opposed to day to day management of the charity's activities.

Support costs which include costs associated with general management, financial management and accounting, information technology, human resources and premises are allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. Support costs and other core costs are recharged to the restricted fund and will fluctuate annually based on appeal activitiy during the year. The basis of the cost allocation has been explained in the notes to the accounts.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets, or groups of assets purchased within a single project, costing £1,000 and above are capitalised. 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:

Leasehold improvements
- 5 years or term of lease if shorter
Furniture, fittings and office equipment
- 5 years
Computer equipment, software & web development
- 3 years

m) 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. Cash deposits with maturities above 3 months are shown as current asset investments.

n) Pension contributions

The charity has a stakeholder pension scheme and makes defined contributions based on salary. Pension contributions are charged to the statement of financial activities as incurred and attributed to unrestricted and restricted funds in line with other Secretariat staffing costs.


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Notes to the financial statements for the year ended 31 March 2021

2. TOTAL RESOURCES EXPENDED

a) Current year

	Member allocations £000	Other direct costs £000	Allocated support costs £000	**2021 Total £000**	2020 Total £000
Cost of generating voluntary income	-	3,796	234	**4,030**	2,446
Disaster response programmes	20,311	-	-	**20,311**	26,544
Humanitarian Emergency Fund (Scotland)	-	37	-	**37**	38
Humanitarian Emergency Fund (Wales)	-	108	-	**108**	27
Lesson learning and accountability	-	-	87	**87**	283
Governance costs	-	49	44	**93**	208
Total resources expended	**20,311**	**3,990**	**365**	**24,666**	29,546

b) Prior year

	Member allocations £000	Other direct costs £000	Allocated support costs £000	**2020 Total £000**
Cost of generating voluntary income	-	1,994	452	**2,446**
Disaster response programmes	26,544	-	-	**26,544**
Humanitarian Emergency Fund (Scotland)	-	38	-	**38**
Humanitarian Emergency Fund (Wales)	-	27	-	**27**
Lesson learning and accountability	-	130	153	**283**
Governance costs	-	129	79	**208**
Total resources expended	26,544	2,318	684	**29,546**

		2021 £000	2020 £000
Support costs are allocated on the following basis:			
Nature of cost	**Allocation basis**		
Staff	Estimate of where staff spend their time	**154**	174
Premises, utilities and other overheads	Actual and estimated usage	**211**	510
Total allocated support costs		**365**	684

Allocated support costs: cost allocation includes an element of judgement and the charity has had to consider the cost and benefit of detailed calculations and record keeping. This allocation includes support costs where they are attributable and are a best estimate of the costs that have been so allocated. The various categories of support costs are described above (see note 1j).

Notes to the financial statements for the year ended 31 March 2021

3. DISASTER RESPONSE PROGRAMMES

a) Current year

Appeal funds allocated, committed to, or returned by, participating member charities are as follows:

	YCA £000	EACA £000	EAPFM £000	ITEA £000	CIA £000	CVA £000	**2021 Total £000**	2020 Total £000
Action Against Hunger	-	-	-	-	-	570	**570**	(68)
ActionAid	-	-	-	28	91	914	**1,033**	1,368
Age International	-	-	-	(23)	54	570	**601**	830
British Red Cross	-	-	-	-	238	2,384	**2,622**	3,655
CAFOD	-	-	-	(16)	74	791	**849**	1,138
CARE International UK	-	(4)	-	(4)	75	678	**745**	1,148
Christian Aid	-	-	-	(22)	122	1,227	**1,327**	1,874
Concern Worldwide UK	-	-	-	-	(1)	570	**569**	794
Islamic Relief	(8)	-	-	-	73	720	**785**	1,118
Oxfam	-	-	-	-	312	3,540	**3,852**	4,814
Plan International UK	-	-	-	-	90	935	**1,025**	1,382
Save the Children	-	(1)	(3)	-	164	3,800	**3,960**	5,332
Tearfund	-	-	(44)	-	98	1,192	**1,246**	1,497
World Vision UK	-	-	-	-	94	1,033	**1,127**	1,662
Total	**(8)**	**(5)**	**(47)**	**(37)**	**1,484**	**18,924**	**20,311**	**26,544**

3. DISASTER RESPONSE PROGRAMMES (continued)

b) Prior year

Appeal funds allocated, committed to, or returned by, participating member charities are as follows:

	ITEA £000	CIA £000	**2020 Total £000**
Action Against Hunger	(68)	-	**(68)**
ActionAid	-	1,368	**1,368**
Age International	17	813	**830**
British Red Cross	74	3,581	**3,655**
CAFOD	23	1,115	**1,138**
CARE International UK	23	1,125	**1,148**
Christian Aid	38	1,836	**1,874**
Concern Worldwide UK	-	794	**794**
Islamic Relief	23	1,095	**1,118**
Oxfam	131	4,683	**4,814**
Plan International UK	28	1,354	**1,382**
Save the Children	112	5,220	**5,332**
Tearfund	30	1,467	**1,497**
World Vision UK	33	1,629	**1,662**
Total	464	26,080	**26,544**

Negative balance represents funds granted to member agency in prior year returned in current year.

Key

CVA: Coronavirus Appeal
CIA: Cyclone Idai Appeal
ITEA: Indonesia Tsunami Earthquake Appeal
EAPFM: People Fleeing Myanmar Appeal
EACA: East Africa Crisis Appeal
YCA: Yemen Crisis Appeal

4. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

a) Staff costs were as follows:

	2021 £000	2020 £000
Salaries and wages	**974**	959
National insurance	**101**	100
Contribution to defined contribution pension schemes	**110**	117
Temporary and agency staff	**190**	83
Total	**1,375**	1,259

Notes to the financial statements for the year ended 31 March 2021

4. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL (continued)

b) Employees whose emoluments were equal to or greater than £60,000 per annum

	2021 No.	2020 No.
£100,001 - £110,000	1	1
£70,001 - £80,000	1	-
£60,001 - £70,000	3	2

The highest paid employee is the Chief Executive whose emoluments in the year include a salary of £80,325 (2020: £80,325), an accommodation allowance of £10,506 (2020: £10,506) and pension contributions including contributions by way of employee salary exchange of £27,902 (2020: £27,902). No benefits in kind or other remuneration are paid.

Calculation to defined contribution pension schemes includes 8% employee pension contribution and contributions by employees by way of salary exchange.

The total amount of remuneration and benefits paid to the key management personnel were £441,380 (2020: £439,617).

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

	2021 No.	2020 No.
Fundraising and communications	**13**	13
Supporter care (temporary staff during appeals)	**-**	-
Lesson learning and evaluation	**4**	4
Governance	**2**	2
Finance and administration	**3**	4
Total	**22**	23

d) The average number of employees (head count based on Full Time Equivalent of staff employed) during the year was as follows:

	2021 FTE No.	2020 FTE No.
Fundraising and communications	**12**	12
Supporter care (temporary staff during appeals)	**-**	-
Lesson learning and evaluation	**4**	4
Governance	**2**	2
Finance and administration	**3**	4
Total	**21**	22

5. TRUSTEES

No trustees received emoluments in the year (2020: nil). Amounts reimbursed to Trustees for travel and other expenditure totalled £nil in the year (2020: £1,358).

Notes to the financial statements for the year ended 31 March 2021

6. NET INCOME FOR THE YEAR IS STATED AFTER CHARGING:

	2021 £000	2020 £000
Depreciation charge	**76**	94
Operating lease rentals – premises	**59**	97
Auditors' remuneration (excluding VAT)		
Audit	**25**	24
Other services	**6**	6

7. TANGIBLE FIXED ASSETS

	Leasehold improvements £000	Computer equipment, software and web development £000	Furniture, fittings and office equipment £000	**Total £000**
Cost				
At the start of the year	220	187	60	467
Additions	-	197	-	197
Disposals	-	(13)	-	(13)
At the end of the year	**220**	**371**	**60**	**651**
Depreciation				
At the start of the year	59	144	16	219
Disposals	-	(13)	-	(13)
Charge for the year	44	20	12	76
At the end of the year	**103**	**151**	**28**	**282**
Net book value				
At the end of the year	**117**	**220**	**32**	**369**
At the start of the year	161	43	44	248

8. DEBTORS

	2021 £000	2020 £000
Prepayments	**64**	69
Gift aid receivable	**2,049**	60
Appeal income receivable	**917**	-
Legacy income receivable	**1,064**	25
Other debtors	**1**	4
	4,095	158

Notes to the financial statements for the year ended 31 March 2021

9. CASH AND CURRENT ASSET INVESTMENTS

	2021 £000	2020 £000
Cash at bank and in hand	**15,285**	14,805
	15,285	14,805

The balance in cash and short term deposits represents funds raised during the Coronavirus and Cyclone Idai appeals. While these funds have very largely been committed to member agencies towards disaster response programmes, the disbursement of these fund take place over the period of those programmes.

10. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	2021 £000	2020 £000
Trade creditors	**118**	123
Taxation and social security costs	**27**	62
Due to member agencies - Disaster response programmes	**6,768**	10,691
Other creditors and accruals	**99**	35
Total	**7,012**	10,911

11. 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

	Property	
	2021 £000	2020 £000
Less than one year	**44**	59
One to five years	**-**	102
Total	**44**	161

Notes to the financial statements for the year ended 31 March 2021

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

a) At 31 March 2021

	Unrestricted funds £000	Restricted funds £000	**Total funds £000**
Tangible fixed assets	369	-	**369**
Net current assets	1,705	10,663	**12,368**
Net assets at the end of the year	**2,074**	**10,663**	**12,737**

b) At 31 March 2020

	Unrestricted funds £000	Restricted funds £000	**Total funds £000**
Tangible fixed assets	248	-	**248**
Net current assets	876	3,176	**4,052**
Net assets at the end of the year	**1,124**	**3,176**	**4,300**

13. STATEMENT OF FUNDS

a) For the year ended 31 March 2021

	At the start of the year £000	Income £000	Disaster response programmes £000	Resources expended £000	Transfers between funds £000	**At the end of the year £000**
Restricted funds:						
DEC Coronavirus Appeal	-	29,118	(18,924)	(3,049)	3,421	10,566
DEC Cyclone Idai Appeal	2,354	13	(1,484)	(63)	(759)	61
DEC Indonesia Tsunami Appeal	429	-	37	(447)	17	36
DEC Emergency Appeal	388	222	-	(1)	(609)	-
DEC People Fleeing Myanmar Appeal	-	-	47	(21)	(26)	-
DEC East Africa Crisis Appeal	-	-	5	-	(5)	-
DEC Yemen Crisis Appeal	-	-	8	-	(8)	-
Humanitarian Emergency Fund (Scotland)	5	32	-	(37)	-	
Humanitarian Emergency Fund (Wales)	-	108	-	(108)	-	-
Total restricted funds	3,176	29,493	(20,311)	(3,726)	2,031	10,663
Unrestricted funds:						
General reserve	1,124	3,610	-	(629)	(2,031)	2,074
Total unrestricted funds	1,124	3,610	-	(629)	(2,031)	2,074
Total funds	**4,300**	**33,103**	**(20,311)**	**(4,355)**	**-**	**12,737**

Notes to the financial statements for the year ended 31 March 2021

13. STATEMENT OF FUNDS

a) For the year ended 31 March 2020

	At the start of the year £000	Income £000	Disaster response programmes £000	Resources expended £000	Transfers between funds £000	**At the end of the year £000**
Restricted funds:						
DEC People Fleeing Myanmar Appeal	395	(2)	-	(61)	(332)	**-**
DEC East Africa Crisis Appeal	495	1	-	(10)	(486)	**-**
DEC Yemen Crisis Appeal	283	-	-	(6)	(277)	**-**
DEC Nepal Earthquake Appeal	34	(34)	-	-	-	**-**
DEC Emergency Appeal	217	134	-	(1)	38	**388**
DEC Indonesia Tsunami Appeal	1,145	36	(464)	(43)	(245)	**429**
DEC Cyclone Idai Appeal	19,966	7,662	(26,080)	(1,365)	2,171	**2,354**
Humanitarian Emergency Fund (Scotland)	6	37	-	(38)	-	**5**
Humanitarian Emergency Fund (Wales)	7	20	-	(27)	-	**-**
Total restricted funds	22,548	7,854	(26,544)	(1,551)	869	**3,176**
Unrestricted funds:						
General reserve	855	2,034	-	(1,451)	(314)	**1,124**
Total unrestricted funds	855	2,034	-	(1,451)	(314)	**1,124**
Expendable endowment	555	-	-	-	(555)	**-**
Total funds	**23,958**	**9,888**	**(26,544)**	**(3,002)**	**-**	**4,300**

Restricted income funds All restricted income fund balances at year end are represented by cash balances, debtors and creditors.

The DEC Coronavirus Appeal was launched on 14 July 2020 and raised £31.1m (including gift aid) in this financial year. £18.9m was committed to member agencies in the year towards disaster response programmes. At the end of the financial year, funds held against appeals where programmatic activity had ended were transferred into this fund. Funds from the DEC Cyclone Idai Appeal (£765k), DEC People Fleeing Myanmar Appeal (£26k), DEC East Africa Crisis Appeal (£5k) and DEC Yemen Crisis Appeal (£8k) were transferred. The transfer was made following established practice of moving unspent appeal funds into the next DEC appeal.

The DEC Cyclone Idai Appeal was launched on 21 March 2019 and raised £19k (including gift aid) in this financial year. £1.5m was committed to member agencies in the year towards disaster response programmes. At the end of 2020/21 financial year, an amount of £765k was transferred into the DEC Coronavirus Appeal fund, with a remaining balance of £61k at the end of the year for expected future spend.

The DEC Indonesia Tsunami Appeal was launched on 4 October 2018. At the end of 2020/21 financial year, a remaining balance of £36k was held for expected future spend.

The DEC People Fleeing Myanmar Appeal was launched on 4 October 2017. At the end of the 2020/21 financial year, the balance on the fund of £26k was transferred into the DEC Coronavirus Appeal fund.

The DEC East Africa Crisis Appeal was launched on 15 March 2017. At the end of the 2020/21 financial year, the balance of funds of £5k was transferred into the DEC Coronavirus Appeal fund.

The DEC Yemen Crisis Appeal was launched on 13 December 2016 and concluded programmatic activity at the end of 2018. At the end of the 2020/21 financial year, the balance on the appeal of £8k was transferred into the DEC Coronavirus Appeal fund.

Notes to the financial statements for the year ended 31 March 2021

13. STATEMENT OF FUNDS (continued)

On the 27 March 2018 the DEC launched a way to give to outside of our high-profile appeals. The DEC Emergency Fund is an always-on donation platform that allows people to give whether or not an appeal has been launched. The DEC will work with its member charities to identify the most effective use of the Emergency Fund, allowing us to respond quickly to natural disasters, or enabling us to reach people affected by crises which aren't making headlines.

The fund is used to help people overcome by crises and in need of humanitarian assistance – such as food, clean water, medicine and shelter – in parts of the world where governments and other organisations cannot meet the needs of the affected population.

During the financial year, £230k (including gift aid) was received towards the DEC Emergency appeal. At the end of the 2020/21 financial year, the balance on the fund of £609k was transferred into the Coronavirus appeal fund and allocated to members as part of the Coronavirus reponse programme.

General reserve transfers Unrestricted income includes £2.0m of Gift aid income that was designated in the year towards DEC appeals. This is shown as a transfer between funds of £2.0m to the DEC Coronavirus Appeal, £6k to the DEC Cyclone Idai Appeal, £17k to the DEC Indonesia Tsunami Appeal and £8k to the DEC Emergency Fund.

Designated funds Gift aid tax recoverable on donations to the DEC appeals, although unrestricted, is designated to the relief work respectively in those crisis-affected countries for which DEC appeals are launched. Income accrued for gift aid for these appeals has already been transferred from the designated fund to the restricted fund for the DEC Coronavirus Appeal, DEC Cyclone Idai Appeal, DEC Indonesia Tsunami Appealand DEC Emergency Appeal as there is a presumption that this money will be utilised against these appeal responses.

Expendable endowment DEC received a legacy of £1.7m during the 2010/11 financial year which established an expendable endowment by a trustee declaration of trust to be spent over 10 years. During the 2019/20 financial year it was decided to fully expense this fund, given the financial situation of the charity and the ending of the endowment. Therefore in 2019/20 the outstanding funds of £555k were transferred into general reserves.

14. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £000	2020 £000
Net income for the reporting period (as per the statement of financial activities)	8,437	(19,658)
Depreciation charges	76	94
Interest from current asset investments	(15)	(109)
(Increase)/decrease in debtors	(3,937)	12,764
Increase/(decrease) in creditors	(3,899)	(9,746)
Net cash provided by/(used in) operating activities	**662**	**(16,655)**

Notes to the financial statements for the year ended 31 March 2021

15. STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 March 2020

	Note	Unrestricted funds £000	Endowment funds £000	Restricted funds £000	2020 Total £000
Income from:					
Donations and legacies		1,056	-	-	**1,056**
Charitable activities					
DEC People Fleeing Myanmar Appeal		-	-	(2)	**(2)**
DEC East Africa Crisis Appeal		-	-	1	**1**
DEC Yemen Crisis Appeal		(4)	-	-	**(4)**
DEC Nepal Earthquake Appeal		-	-	(34)	**(34)**
DEC Indonesian Tsunami Appeal		(245)	-	36	**(209)**
DEC Cyclone Idai		1,080	-	7,662	**8,742**
DEC Emergency Fund		38	-	134	**172**
Humanitarian Emergency Fund (Scotland)		-	-	37	**37**
Humanitarian Emergency Fund (Wales)		-	-	20	**20**
Cash investments		109	-	-	**109**
Total income		2,034	-	7,854	**9,888**
Expenditure on:					
Raising funds	2	1,053	-	1,393	**2,446**
Charitable activities					
Indonesian Tsunami response programmes	3	103	-	464	**567**
Cyclone Idai response programmes		104	-	26,080	**26,184**
Humanitarian Emergency Fund (Scotland)		-	-	38	**38**
Humanitarian Emergency Fund (Wales)		-	-	27	**27**
Lesson learning and accountability		191	-	93	**284**
Total expenditure		1,451	-	28,095	**29,546**
			-		
Net income for the year		583	-	(20,241)	**(19,658)**
Transfers between funds	14	(314)	(555)	869	
Net movement in funds		269	(555)	(19,372)	**(19,658)**
Reconciliation of funds					
Total funds brought forward	14	855	555	22,548	**23,958**
Total funds carried forward	**14**	**1,124**	**-**	**3,176**	**4,300**

Notes to the financial statements for the year ended 31 March 2021

16. RELATED PARTY TRANSACTIONS

The charity trustees disclosed on page 34 include executives of all member agencies. The material transactions are disclosed in note 3. The member agencies made donations of £1,000k (2020: £1,000k) in the year to the charity. In addition, £88,000 (2020: £22,000) was collected in the year by member charities on behalf of the charity. Being £7,000 (2020: £22,000) Cyclone Idai Appeal and £81,000 (2020: £nil) Coronavirus Appeal.

The Humanitarian Memorial Appeal (HMA) is an initiative to establish a lasting memorial to humanitarian workers, including those killed or injured in the course of helping others. HMA is an unconstituted body run by a steering group comprising 11 individuals, including DEC's CEO, Saleh Saeed. DEC is supporting HMA with the provision of a bank account and during the financial year the bank balance stood at £364k (2020: £364k). Under the terms of the agreement with HMA, DEC has no responsibility for the management and control of HMA. The activities of HMA are not reflected in these accounts.

17. TAXATION

The Disasters Emergency Committee is a registered charity and as such is potentially exempt from taxation of its income and gains to the extent that they fall within the charity exemptions in the Corporation Taxes Act 2010 or section 256 Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.

18. POST BALANCE SHEET EVENT

On 5th July 2021, the lease held in relation to DEC's headquarters at Tavis House, 1-6 Tavistock Square, London (as reflected in Note 11) was surrendered early with a view to the DEC leaving the building before 31st December 2021. Fixed assets relating to leasehold improvements will be disposed of on moving property, with no material loss expected.



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BOARD OF TRUSTEES

ROLES OF THE BOARD COMMITTEES

Membership and Accountability Committee – Responsible for developing accountability policy and monitoring member agencies and DEC performance against it, and overseeing DEC activity to promote learning and accountability. The committee is also responsible for ensuring our membership criteria are appropriate; making decisions on action with non-performing members and recruitment of independent trustees.

Chair: Andy Green
Members 2021: Mike Adamson, Peter Barron, Rose Caldwell, Jean-Michel Grand, Jane Hanson, Nigel Harris, Sue Inglish, Chris Roles, Charles Stewart-Smith, Richard Tait

Audit, Finance and Risk Committee – Responsible for reviewing draft financial statements and considering the external auditor's management letter. The committee is also responsible for advising trustees on the appointment of external auditors; reviewing external audit plans; reviewing the effectiveness of the internal control and risk management systems and monitoring the implementation of audit recommendations.

Chair: Jane Hanson
Members 2021: John Good, Andy Green, Naser Haghamed, Danny Harvey, Tufail Hussain, Laurie Lee, Girish Menon, Amanda Khozi Mukwashi, Kevin Watkins

Remuneration Committee – Responsible for reviewing DEC remuneration policy and practice on an annual basis for recommendation to the full Board.

Chair: Andy Green
Members 2021: Rose Caldwell, Jane Hanson, Sue Inglish, Chris Roles

BOARD OF TRUSTEES

INDEPENDENT TRUSTEES

Sue Inglish
Chair of Trustees, Independent Trustee

Andy Green, CBE
Vice Chair, Independent Trustee

Jane Hanson
Honorary Treasurer, Independent Trustee

Peter Barron
(appointed 24/03/2021)
Independent Trustee

Baroness Helene Hayman
(resigned 15/07/2020)
Independent Trustee

Tanya Steele
(appointed 15/07/2020)
Independent Trustee

Charles Stewart-Smith
Independent Trustee

Richard Tait, CBE
(resigned 24/03/2021)
Independent Trustee

MEMBER TRUSTEES

Jean-Michel Grand
Action Against Hunger UK – Executive Director

Girish Menon
ActionAid UK – Chief Executive
(resigned 15/12/2020)

John Good
ActionAid UK – Interim Chief Executive
(appointed 16/12/2020, resigned 17/05/2021)

Frances Longley
ActionAid UK – Chief Executive
(appointed 17/05/2021)

Chris Roles
Age International – Director

Mike Adamson
British Red Cross – Chief Executive

Christine Allen Dench
CAFOD – Director

Laurie Lee
CARE International UK – Chief Executive

Amanda Khozi Mukwashi
Christian Aid – Chief Executive

Danny Harvey
Concern Worldwide (UK) – Executive Director

Naser Haghamed
Islamic Relief Worldwide – Chief Executive
(resigned 31/01/2021)

Tufail Hussain
Islamic Relief Worldwide –
Interim Chief Executive
(appointed 01/02/2021, resigned 17/05/2021)

Waseem Ahmad
Islamic Relief Worldwide – Chief Executive
(appointed 17/05/2021)

Dr Danny Sriskandarajah
Oxfam GB - Chief Executive

Rose Caldwell
Plan International UK – Chief Executive

Kevin Watkins
Save the Children UK – Chief Executive

Nigel Harris
Tearfund – Chief Executive

Mark Sheard
World Vision UK – Chief Executive

DEC SECRETARIAT

KEY MANAGEMENT

Saleh Saeed
Chief Executive

Nicola Peckett
Director of Communications

Nick Waring
Director of Finance and Resources

Simon Beresford
Director of Fundraising and Marketing

Madara Hettiarachchi
Director of Programmes and Accountability

On behalf of the Trustees and members, the Chair would like to thank the executive team and staff for all the excellent work and their achievements and dedication shown during the year.

IN ADDITION TO KEY MANAGEMENT, STAFF WHO SERVED DURING THE YEAR

Sonja Ashbury, Adam Bailey, Katy Bobin, Priya Changela, Hayley Collins, Barney Guiton, Ash Hiden, Sarah Maynard, Hannah McCarthy, Emily McDonnell-Thomas, Huw Owen, Sarah Sansom, Adeola Soyege, Eamon Sutherland, Bethan Sweeting, Abdul-Malik Tarafdar, Pete Teverson, Owen Thomas, Melissa Varney, Adrian Walker, Casia Wiliam.

VOLUNTEERS AND OTHER SUPPORT

We were also greatly assisted by a number of volunteers both during and outside of our appeals to whom we are extremely grateful. We are grateful for all the support of our Rapid Response Network, some of whom provide services either free or at reduced costs. During the year Sidley Austin LLP provided pro-bono legal support which has been appreciated and beneficial to the DEC.

REGISTERED OFFICE

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London
WC1H 9NA

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108–114 Golden Lane
London EC1Y 0TL

BANKERS

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1 Churchill Place
London E14 5HP

Cazenove Capital Management,
12 Moorgate
London EC2R 6DA

SOLICITORS

Bates Wells & Braithwaite London LLP
10 Queen Street Place
London EC4R 1BE

Sidley Austin LLP
Woolgate Exchange
25 Basinghall Street
London EC2V 5HA

DEC MEMBER CHARITIES

ACTION AGAINST HUNGER

actionaid

age International

British Red Cross

CAFOD
Catholic Agency for Overseas Development

care

christian aid

CONCERN worldwide

ISLAMIC RELIEF

OXFAM

PLAN INTERNATIONAL

Save the Children

tearfund

World Vision

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