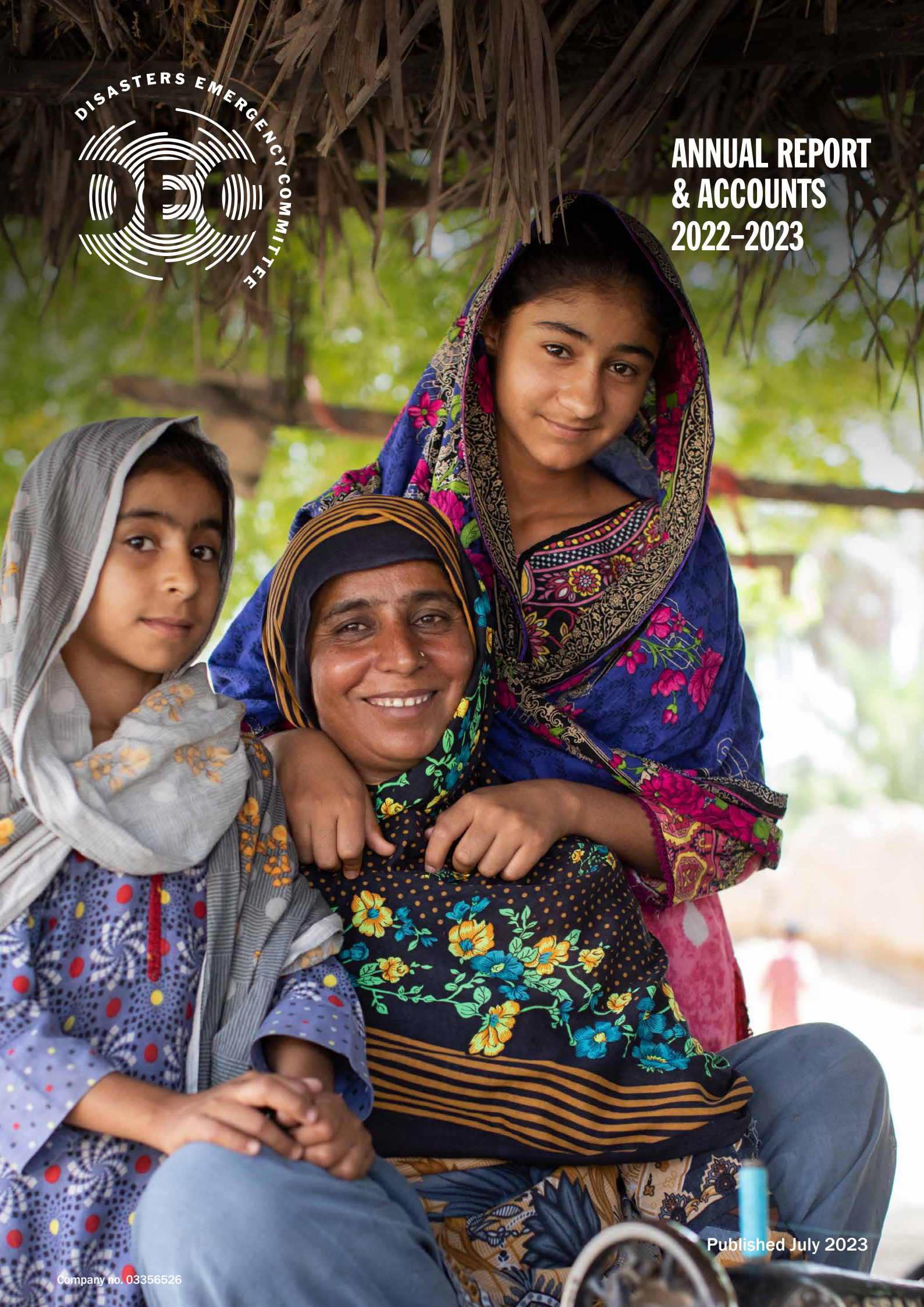




# ANNUAL REPORT & ACCOUNTS 2022-2023



Published July 2023





act:onaid



## CONTENTS

Chair's statement	01
About the DEC	02
Strategic report	04
Goal 1: Launch the right appeals at the right time	04
Goal 2: Maximise the money we make for each appeal	06
Goal 3: Increase the impact of the funds we raise for the people and communities affected by crises	12
Goal 4: Preserve and strengthen the public's willingness to donate to humanitarian crises overseas	21
Structure, governance and management	23
Independent auditor's report	28
Accounts	30



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 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 English  
Chair of Trustees  
18 July 2023



DEC Chair of Trustees, Sue English, 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.



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.



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.

Members of the community affected by monsoon rains wait inside a flood emergency camp organised by a DEC member charity in Sindh province, Pakistan.



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.



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 Şöpe Dirisü 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,



Nile Rodgers and Chic perform during a Concert for Ukraine at Resorts World Arena, Birmingham.

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.

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.

## 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.

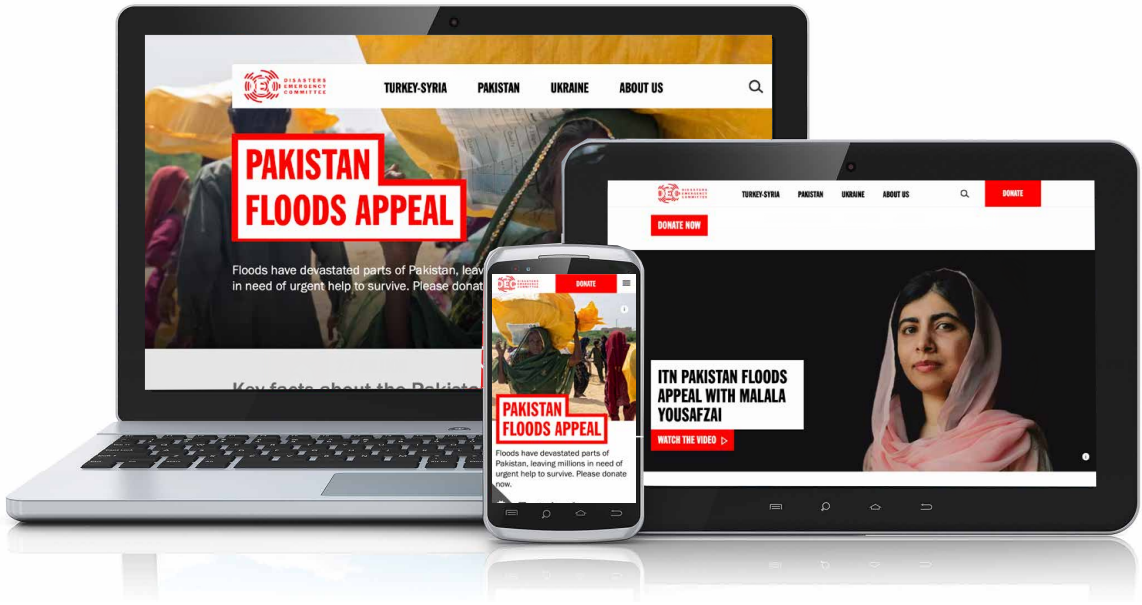
The appeal saw great support from comedians, many of whom were from - or had links to - Pakistani diaspora communities. A fundraising comedy event



Actor and presenter Adil Ray launched the Pakistan Floods Appeal on BBC.

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 English, 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
- Schrodgers 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



Distribution of food packs to 315 families in the Khak-e-Jabbar district of Kabul Province, Afghanistan.



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.

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.

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.



Cycle volunteer Viktoria\* delivers food to Larysa, an older resident of Kharkiv, Ukraine.



# 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

- 20% India
- 15% Syria
- 13% Rohingya Response
- 13% Yemen
- 11% Afghanistan
- 11% Somalia
- 10% South Sudan
- 7% DRC



### EXPENDITURE BY SECTOR

14 June 2020 - 31 July 2022

- 24% Water, sanitation & hygiene
- 24% Health
- 16% Cash assistance
- 15% Food
- 9% Livelihoods
- 6% Protection
- 6% Other



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.



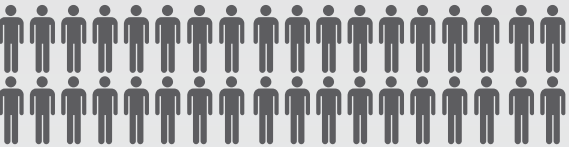
Shahinaz, an aid worker for a DEC member charity local partner, speaks to a resident of a camp for displaced people in Maaret Misrin, Syria.

## 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

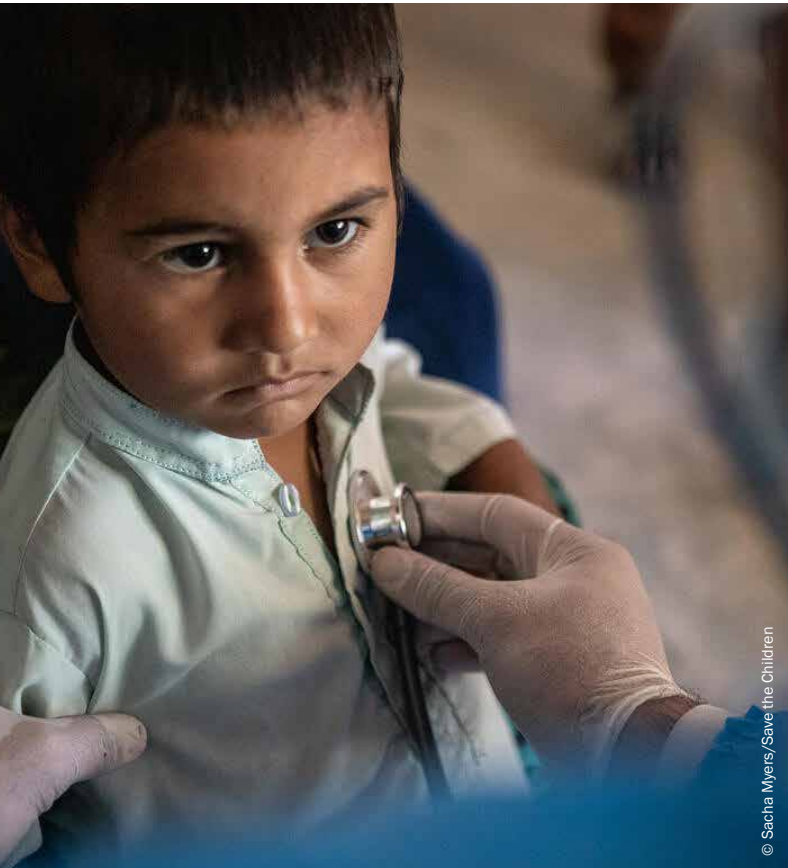


# AFGHANISTAN CRISIS APPEAL

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.

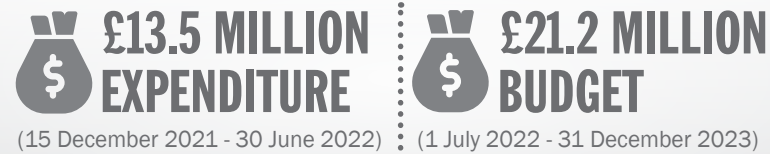
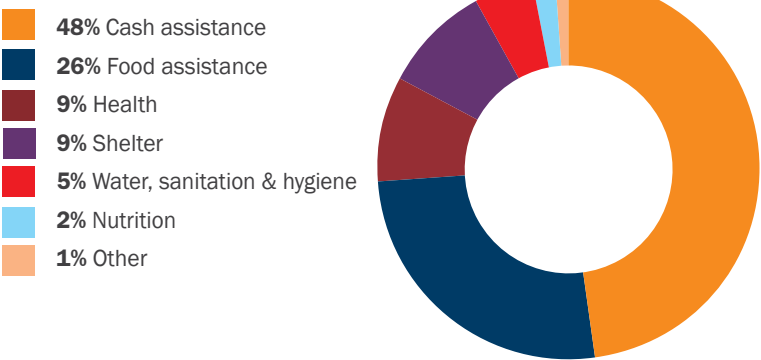
Political tensions, security concerns, poor infrastructure and cultural constraints mean carrying out humanitarian aid work in Afghanistan remains extremely challenging. Despite this, DEC members have been largely successful in achieving programme objectives. The DEC has flexible, appropriate strategies 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



# UKRAINE HUMANITARIAN APPEAL

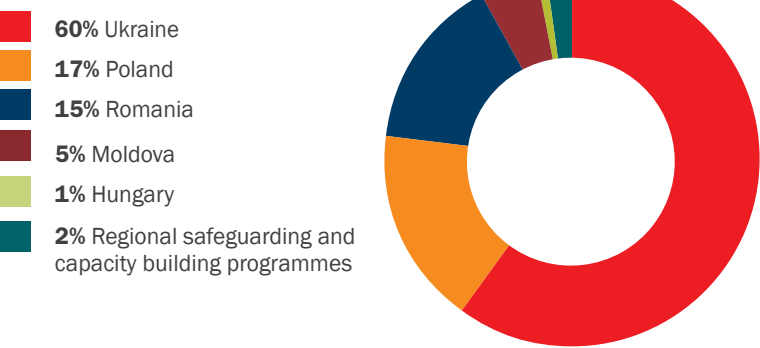
The DEC's Ukraine Humanitarian Appeal launched on 3 March 2022, a week after conflict erupted in Ukraine triggering the biggest refugee crisis in Europe since the Second World War. Thousands of civilians have been killed or injured and millions have been forced from their homes. UN OCHA estimates nearly 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.

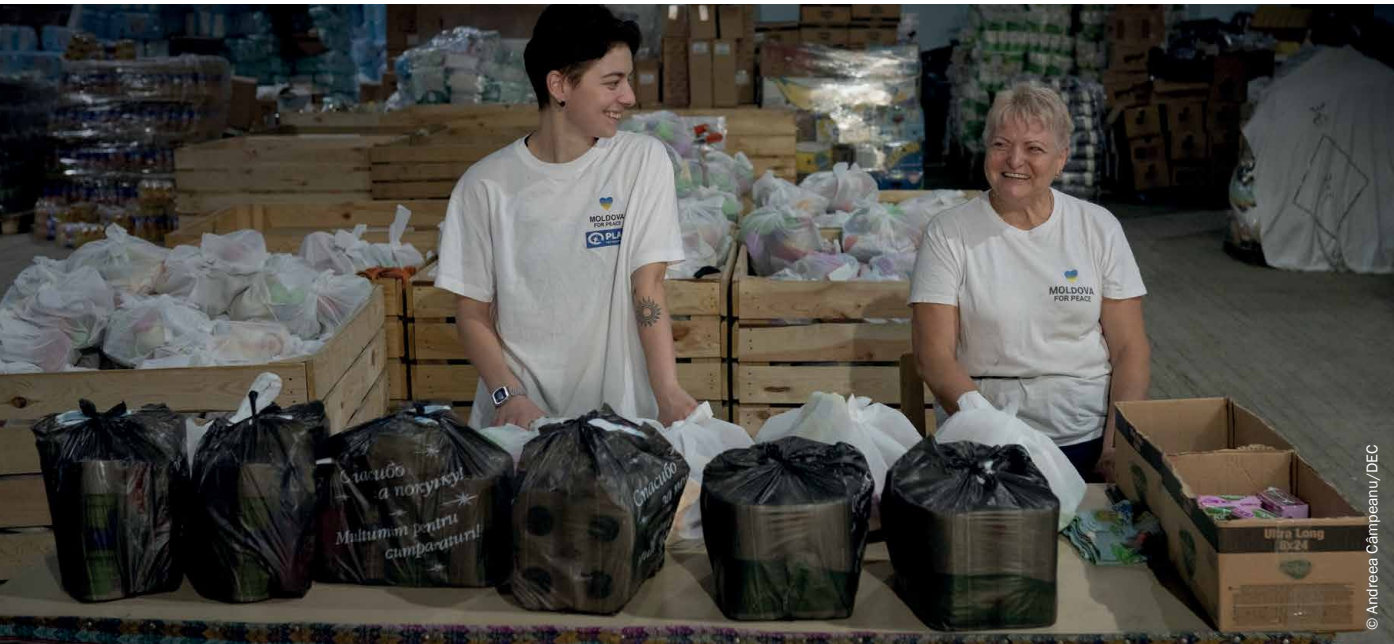
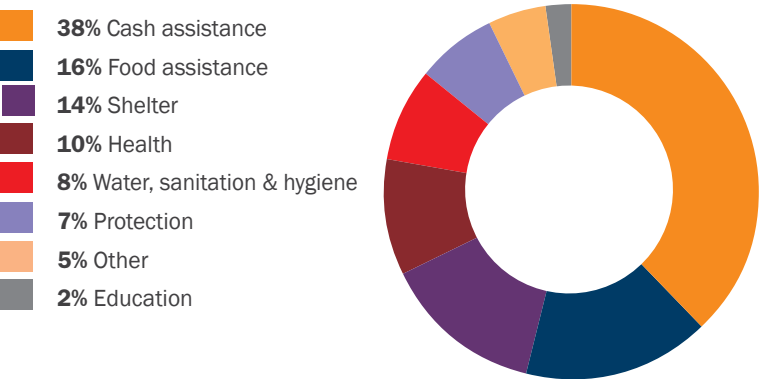
## TWELVE MONTH EXPENDITURE BY COUNTRY

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.



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.



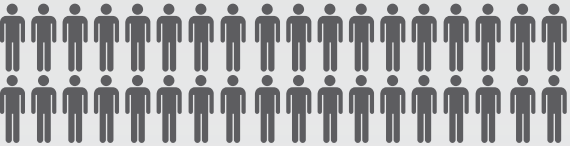
Members of the community affected by excessive monsoon rains wait inside a flood emergency camp organised by a DEC member charity in Sindh province, Pakistan.

## 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 Nurdagi, Turkey.

### SIX MONTH BUDGETED EXPENDITURE BY SECTOR

9 February 2023 - 31 July 2023

- 31% Cash assistance
- 22% Water, sanitation & hygiene
- 13% Shelter
- 13% Food assistance
- 10% Health
- 6% Other
- 5% Protection



**£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.



# 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 Inghish 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 English  
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](http://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 English  
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 initiatives 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.



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 activities

	Unrestricted	Restricted			2023 Total £'000	2022 Total £'000
	Gift Aid £'000	Appeal donations £'000	FCDO UK Aid Match £'000	Total Restricted £'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
<b>Total other income</b>	<b>26</b>	<b>-</b>	<b>26</b>	<b>69</b>

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 initiative 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
<b>Total expenditure</b>	<b>247,988</b>	<b>13,262</b>	<b>1,180</b>	<b>262,430</b>	<b>180,420</b>

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
<b>Total expenditure</b>	<b>172,217</b>	<b>7,920</b>	<b>283</b>	<b>180,420</b>

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:		
<b>Nature of cost</b>	<b>Allocation basis</b>	
Staff	Estimate of where staff spend their time	32996
Premises, utilities and other overheads	Actual and estimated usage	851187
<b>Total allocated support costs</b>		<b>1,180283</b>

**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
<b>Total</b>	<b>1,442</b>	<b>5,000</b>	<b>140,000</b>	<b>28,000</b>	<b>70,000</b>	<b>244,442</b>	<b>172,217</b>



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	Income	Disaster response programmes	Collective Initiatives Projects	Resources expended	Transfers between funds	At the end of the year
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Restricted funds:</b>							
DEC Turkey-Syria Earthquake Appeal	-	91,513	(70,000)	-	(3,095)	(1,506)	<b>16,912</b>
DEC Pakistan Floods Appeal	-	34,165	(28,000)	-	(1,973)	1,271	<b>5,463</b>
DEC Ukraine Humanitarian Appeal	90,391	67,929	(140,000)	-	(3,271)	(8,786)	<b>6,263</b>
DEC Afghanistan Crisis Appeal	2,018	3,810	(5,000)	-	(137)	1,263	<b>1,954</b>
DEC Coronavirus Appeal	1,677	11	(1,442)	-	(24)	(222)	-
DEC Emergency Appeal	-	274	-	-	-	-	<b>274</b>
Humanitarian Emergency Fund (Scotland)	9	23	-	-	(22)	-	<b>10</b>
Humanitarian Emergency Fund (Wales)	-	20	-	-	(20)	-	-
<b>Restricted designated funds:</b>							
DEC Turkey-Syria Earthquake Appeal	-	-	-	-	-	5,000	<b>5,000</b>
DEC Ukraine Humanitarian Appeal	-	-	-	(6,612)	-	10,000	<b>3,388</b>
<b>Total restricted funds</b>	94,095	197,745	(244,442)	(6,612)	(8,542)	7,020	<b>39,264</b>
<b>Unrestricted funds:</b>							
Operational reserves	2,700	-	-	-	-	1,300	<b>4,000</b>
Designated reserves	1,000	-	-	-	-	-	<b>1,000</b>
General reserves	8,813	17,953	-	-	(2,834)	(8,320)	<b>15,612</b>
<b>Total unrestricted funds</b>	12,513	17,953	-	-	(2,834)	(7,020)	<b>20,612</b>
<b>Total funds</b>	<b>106,608</b>	<b>215,698</b>	<b>(244,442)</b>	<b>(6,612)</b>	<b>(11,376)</b>	-	<b>59,876</b>

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	Income	Disaster response programmes	Resources expended	Transfers between funds	At the end of the year
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Restricted funds:</b>						
DEC Ukraine Humanitarian Appeal	-	206,019	(120,000)	(4,374)	8,746	<b>90,391</b>
DEC Afghanistan Crisis Appeal	-	32,828	(30,000)	(1,795)	985	<b>2,018</b>
DEC Coronavirus Appeal	10,566	13,568	(22,450)	(1,135)	1,128	<b>1,677</b>
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)	-	<b>9</b>
Humanitarian Emergency Fund (Wales)	-	20	-	(20)	-	-
<b>Total restricted funds</b>	10,663	252,471	(172,217)	(7,418)	10,596	<b>94,095</b>
<b>Unrestricted funds:</b>						
Operational reserves	2,074	21,820	-	(785)	(20,409)	<b>2,700</b>
Designated reserves	-	-	-	-	1,000	<b>1,000</b>
General reserves	-	-	-	-	8,813	<b>8,813</b>
<b>Total unrestricted funds</b>	2,074	21,820	-	(785)	(10,596)	<b>12,513</b>
<b>Total funds</b>	<b>12,737</b>	<b>274,291</b>	<b>(172,217)</b>	<b>(8,203)</b>	-	<b>106,608</b>



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 dona-tion 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
<b>Income from:</b>				
Donations and legacies		1,439	1,348	<b>2,787</b>
Charitable activities				
DEC Ukraine Humanitarian Appeal		17,486	204,921	<b>222,407</b>
DEC Afghanistan Crisis Appeal		1,905	32,762	<b>34,667</b>
DEC Coronavirus Appeal		895	13,378	<b>14,273</b>
DEC Emergency Fund		-	-	-
Humanitarian Emergency Fund (Scotland)		-	36	<b>36</b>
Humanitarian Emergency Fund (Wales)		-	20	<b>20</b>
Cash investments		26	6	<b>32</b>
Other Income		69	-	<b>69</b>
<b>Total income</b>		<b>21,820</b>	<b>252,471</b>	<b>274,291</b>
<b>Expenditure on:</b>				
Raising funds		468	7,371	<b>7,839</b>
Charitable activities	3			
Ukraine humanitarian response programmes		13	120,000	<b>120,013</b>
Afghanistan response programmes		33	30,000	<b>30,033</b>
Coronavirus response programmes		111	22,450	<b>22,561</b>
Previous DEC programmes		-	(233)	<b>(233)</b>
Humanitarian Emergency Fund (Scotland)		-	27	<b>27</b>
Humanitarian Emergency Fund (Wales)		-	20	<b>20</b>
Lesson learning and accountability		160	-	<b>160</b>
<b>Total expenditure</b>		<b>785</b>	<b>179,635</b>	<b>180,420</b>
<b>Net income/(expenditure) for the year</b>		<b>21,035</b>	<b>72,836</b>	<b>93,871</b>
Transfers between funds	14	(10,596)	10,596	-
<b>Net movement in funds</b>		<b>10,439</b>	<b>83,432</b>	<b>93,871</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	14	2,074	10,663	<b>12,737</b>
<b>Total funds carried forward</b>	<b>14</b>	<b>12,513</b>	<b>94,095</b>	<b>106,608</b>

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 English, 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 English, 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 English  
*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 English**  
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)

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

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

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 Johnny, 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 Evershed 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

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

Eversheds Sutherland (International) LLP  
One Wood Street  
London EC2V 7WS

Sidley Austin LLP  
Woolgate Exchange  
25 Basinghall Street  
London EC2V 5HA





## DEC MEMBER CHARITIES



act:onaid

Age International



**CAFOD**  
Catholic Agency for  
Overseas Development



**CONCERN**  
worldwide



**OXFAM**



**Save the  
Children**

**tearfund**

World Vision

### DISASTERS EMERGENCY COMMITTEE

17-21 Wenlock Road,  
London, N1 7GT

Tel: 020 7387 0200  
[www.dec.org.uk](http://www.dec.org.uk)

Registered Charity No. 1062638  
Company no. 03356526

