

# UK ANNUAL REPORT AND FINANCIAL STATEMENTS

12 MONTHS TO 31 DECEMBER 2023



**Company Limited by Guarantee**

Company Registration No. 4476247 (England and Wales)

Charity Registration Number 1098106

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# A MESSAGE FROM THE CEO AND BOARD CHAIR

Dear Friends and Supporters,

Welcome to Relief International UK's 2023 Annual Report. In the pages that follow, you will learn more about the impact we had together in the past year. The stories enclosed are just a snapshot of the impact we have had on millions of lives. We hope that you are proud of the change you helped accomplish this year.

Sadly, 2023 was marked by some of the greatest humanitarian challenges in the past century. The re-emergence of civil conflict in Sudan has resulted in the largest internal displacement crisis in the world today, devastating earthquakes in Syria and Türkiye killed tens of thousands of people, and the ever-climbing death toll in the Occupied Palestinian Territory sent shockwaves around the world. Protracted conflict, climate emergencies and disasters persisted unrelentingly in the 15 countries where Relief International currently operates.

As of 1 December 2023, UN Office for Humanitarian Affairs reports that one in five children lives in a conflict zone or is forced to flee. The number of displaced people is at its highest level for a century, mainly due to conflict and climatic disasters. The prevalence of acute food insecurity affected 58 countries worldwide, exposing 258 million people to precarious living conditions. Public health emergencies came thick and fast, with cholera epidemics reported in 29 countries, endangering the lives of communities already facing many layers of complex crises. These figures stand as testament to the scale and gravity of the challenge, requiring urgent, bold, innovative action.

Our teams have risen admirably to the challenge. In 2023, Relief International provided over 11 million services, including over 7 million individual healthcare consultations. Our work enabled millions more to access essential water, sanitation and hygiene services, educational programs, and livelihood-improving opportunities. Rising to the challenge has also meant that we go where and when we are needed most. As we write this message in 2024, Craig has just returned from the Occupied Palestinian Territory, where we are proud to say that Relief International is now actively supporting communities in both Gaza and the West Bank, providing desperately needed essential services.

These results are only possible through the power of partnership. In a world of increasingly complex and interweaved crisis, we must respond in real time with the creative, collaborative mind-set necessary to make a tangible impact. No one organization alone has all the tools needed to solve the rising tide of challenges we come up against. However, partnership has enabled us to achieve collectively what we cannot achieve individually. This annual report, therefore, represents what we and our donors, supporters, and national and international partners, have achieved together.

Looking ahead to the future, Relief International remains steadfast in our resolve to navigate the complexities of global challenges with innovation, compassion, and a shared commitment to building a brighter, more resilient future for all. We extend profound gratitude to our dedicated supporters who stand shoulder to shoulder with us on our mission. Together, we are helping to foster health and wellbeing in communities most affected by conflict, climate change and crisis.

Together we are making a difference.

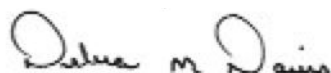
Thank you for your continued partnership in 2023 and beyond.

Take care,

Craig Redmond  
Chief Executive Officer



Debra Davis  
Board Chair



**Craig Redmond**  
CHIEF EXECUTIVE OFFICER



**Debra Davis**  
BOARD CHAIR,

# OBJECTIVES AND ACTIVITIES

## Our Mission

Relief International is an international non-profit organization that partners with communities impacted by conflict, climate change and disaster to save lives, build greater resilience and promote long-term health and wellbeing.

The pursuit of our mission is also underpinned by a set of six core capacities that define who we are and how we operate. These capacities are not only essential for achieving our mission but also reflect the values and principles that guide our actions. To successfully fulfil this mission, we recognize the significance of embodying these core capacities across our organization.

Our Core Capacities are:

1. **Safe:** We ensure that affected communities have access to safe and inclusive programming with an emphasis on protection.
2. **Truly Local:** We work alongside communities to build resilience. We do this through investment in local staff capacity and with leadership from local partners, organizations and institutions.
3. **Going The Distance:** We go above and beyond to ensure access to services in the hardest to reach areas amid crisis, displacement and systems failure.
4. **Conflict Sensitive:** We promote context appropriate and ethical programming in conflict zones and challenging political environments. Our work is underpinned by community acceptance and dynamic conflict analysis.
5. **Climate Smart:** We develop local capacity to prepare for and respond to climate shocks, with green, digital and off-grid solutions.
6. **Evidence Based:** We invest in learning and analysis. Sound evidence informs our actions, advocacy and drives our programmes quality, adaptation, and innovation.

We are guided by the humanitarian principles of humanity, neutrality, impartiality, and independence.

## Strategy

Health and wellbeing, our strategic positioning, are central to everything that we do. Philosophically, this is Relief International's guiding star. We believe that a resilient community is one that actively benefits from opportunities for greater health and wellbeing, and we at Relief International play a crucial role in pulling those threads together. We build greater resilience and promote long-term health and wellbeing through a combination of different sectoral approaches working in tandem and through effective use of our core capacities, which are key to how we achieve mission.

We aim to:

- Integrate Economic Opportunity, Education, Health and Nutrition, and WASH (water, sanitation and health) programming and embed climate change and conflict to build community resilience;
- Partner with stakeholders from the private, public, and civil society sectors to holistically build community resilience to climate change and conflict;
- Identify, test, and help scale up transformational ideas that can maximize communities in fragile settings' resilience to climate change and / or conflict.



## ACHIEVEMENTS AND PERFORMANCE

Relief International is a 60-year-old international NGO alliance that is the product of mergers and alliances between four organizations. Today, Relief International is comprised of Relief International, Inc., Relief International-France, Relief International-UK and Relief International-Europe, all of which are led by a single senior leadership team.

RI works in four key areas:

- **Health and Nutrition** – ensuring access to quality healthcare.

Our clinics provide life-saving maternal care, treatment for children combatting malnutrition, and action-oriented prevention programmes for communities threatened by outbreaks of disease.

- **Education** – we open doors to brighter futures through learning.

Our education programmes create safe, inclusive and quality-learning environments for all genders and backgrounds, teach vocational skills geared towards the job market, and build local capacity through teacher training.

- **Water Sanitation and Hygiene** – we connect communities to clean water and sanitation.

Our teams teach basic hygiene practices which go hand in hand with our programmes that restore access to clean, reliable water sources. Together these efforts are the building blocks of healthy lives and preventing disease.

- **Livelihoods** – we create income-generating pathways for marginalised groups.

Our programmes foster enterprises and create jobs, connect people to markets and empower families to purchase necessities through cash assistance programmes.



## OUR WORK IN THE FIELD

The following are examples of projects that RI-UK delivered in conjunction with the local communities with which we cooperate.

### AFGHANISTAN

#### Providing Critical Healthcare For Remote Communities



In Afghanistan, decades of conflict, recurring natural disasters and the collapse of infrastructure have made accessing healthcare very difficult, especially for remote communities. In the mountainous district of Shotol in Panjshir province, Relief International operates the only healthcare clinic serving over 12,000 people.

Resident Noor who lives a long distance from the clinic said, “We do not have transport, which is challenging, particularly during the winter when it snows.” However, thanks to the clinic’s ambulance service, Noor was able to access treatment when she started experiencing pain during her pregnancy. She is now mother to twin boys and is expecting her third baby.

The clinic’s health workers truly go above and beyond to help people living in remote communities. Health worker Hamza cycles to administer vaccines to families living in the mountains. At times when he can’t travel by bike due to snowfall, he walks to reach his patients.

Relief International operates more than 80 health facilities across Afghanistan, which provide life-saving interventions and enhance the overall health and wellbeing of remote communities.

# SOUTH SUDAN

## Providing Vital Health And Nutrition Support For Refugees



At the start of 2023, over three quarters of South Sudan's population were in need of humanitarian assistance and protection as a result of ongoing instability and a lack of food. The situation became even worse after the Sudanese conflict erupted in April with over 450,000 refugees and returnees crossing the border into South Sudan.

Many families walked for weeks in search of safety without enough food and water, and when they finally reached the Upper Nile State of Maban, they found densely packed refugee camps where there were not enough supplies to go around. Diseases such as malaria and measles were rife as a result of poor hygiene facilities and the impacts of climate change.

Relief International was the only organisation in the county providing critically needed health and nutrition services for people fleeing the conflict and existing refugees. Our teams on the ground worked around the clock to provide vital lifesaving primary health care and support for acutely malnourished children under five as well as pregnant and lactating women.

In 2023, Relief International provided primary healthcare and nutrition support to over 132,000 returnees and refugees in Maban.



# PLANS FOR THE FUTURE

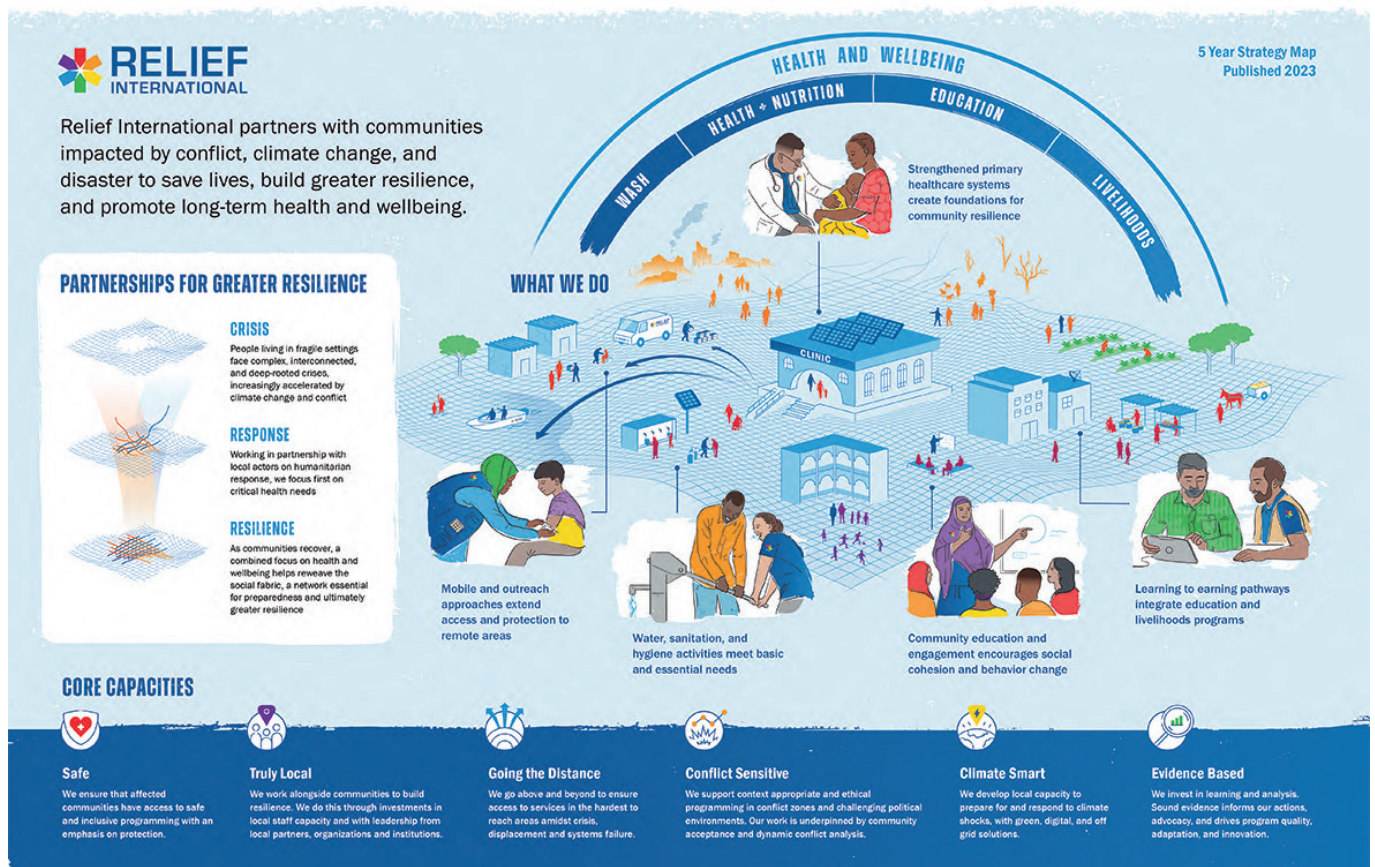
## Strategy

Relief International has undertaken strategic planning efforts in the past, but our strategy as it stood in 2022 lacked depth, cohesion with country strategies, and a clear narrative about our focus. In 2023, we aimed to develop a stronger vision and clarified strategy to align our organization, prioritize initiatives, make informed decisions, boost morale and momentum, and meet fundraising goals. While some aspects of our mission were solid, such as working with communities impacted by climate change and conflict, others needed refinement and alignment.

## Clarity and Activation Process

In January 2023, Relief International launched a Strategic Clarity and Activation process with the support of an external expert consultancy group, 'Future Work Design'. This initiative involved the formation of a staff Strategy Consultation Group and a smaller Strategy Working Group. From February to April, Strategic Clarity Listening sessions and Alignment Testing were completed. In May, June, and July, deeper exploration into areas of misalignment were conducted to inform the development of a 1-page visual strategy story.

## Relief International's 5 Year Strategy Map





The Strategy Map is a tool which enables us to paint a clear picture of the work Relief International does and why we do it. It is a visual representation of the foundation for resilience that Relief International aims to create by promoting long-term health and wellbeing. It shows that resilience occurs when multiple partners/actors come together – like the threads – to weave together the social fabric of a community. Particularly on the heels of an emergency when the social fabric has been torn, diverse partnerships are essential for response and resilience.

We build greater resilience and promote long-term health and wellbeing through a combination of different sectoral approaches working in tandem, visualized in the vignettes, and through effective use of our core capacities, which are key to how we achieve mission.

This strategy map will fulfil both a clarifying and unifying function within the organization, and help us to tell our story externally much more effectively.

## **2024 and beyond: Theory of Change and Core Capacities**

### **Our Core Capacities**

Looking ahead and following the launch of the strategy map, strategy governance groups will be formed to oversee the implementation of core capacities; including Truly Local, Safe, Conflict Sensitive, Climate Smart, Evidence based and Going the Distance. Each group will draft statements of purpose aimed at clarifying the vision and scope of their respective core capacities. These statements, targeted for approval in late 2024, will outline the context, importance, and alignment with Relief International's mission, as well as defining the scope, stakeholders, resources, roles, responsibilities, and potential concerns with mitigation strategies. Through these efforts, Relief International seeks to strengthen its core capacities and enhance its ability to address the complex challenges faced by communities affected by conflict, climate change, and disaster.

### **Theory of Change**

Relief International is also committed to developing a global Theory of Change that is intentionally broad and responsive to the evolving contexts in which we operate. However, we also recognize that humanitarian crises are dynamic, all contexts are different and can be influenced by a multitude of factors. As such, all countries will also be developing their own unique Theories of Change, ensuring that our strategies remain relevant and effective. They will have a toolkit to undertake this work, and it will be linked to the strategy process. In 2023, 4 countries were selected to begin piloting this in the coming year. The pilot countries are South Sudan, Pakistan, Lebanon and Yemen.

### **Organizational Impact & Measurement**

Relief International is committed to enhancing its analytical capabilities and harnessing the power of data to drive informed decision-making and improve performance at the agency level. With the goal of advancing our impact and effectiveness, we are exploring new technologies, including Artificial Intelligence (AI), to augment our data analysis capabilities. By leveraging AI and other cutting-edge tools, we aim to unlock insights, identify trends, and optimize resource allocation more efficiently. This strategic initiative underscores our dedication to innovation and excellence in delivering aid and support to communities affected by conflict, climate change, and disaster.

# FINANCIAL REVIEW

## Income

Income is received from international donors, mainly from UN organizations such as UNICEF, UNHCR, OCHA, UNFPA, WFP, WHO, UNDP and UNOPS with only a very small amount comes from non-institutional sources. Total income for the year ending December 31, 2023, decreased by 5% to \$68.3 million. Gifts in kind income fell by 8% to \$18.2 million, while income from charitable activities dropped by 4% to \$50.2 million. This decline was primarily due to reduced activities in South Sudan caused by the conflict during the year.

## Expenditure

At the close of the fiscal year, expenditure on charitable activities saw a reduction in value from \$72.3 million to \$69.9 million, mirroring the decline in income. Expenditure surpassed revenue by \$1.7m, primarily due to spending GIK grants received in the previous year. The main area of programmatic increase was in economic opportunity grants (see Note 4) which more than doubled in the year. With minimal private donations, the charity incurred only \$30,980 in fundraising costs.

## Balance Sheet and Cashflow

As of December 31, 2023, the charity's total reserves amounted to \$812,800, compared to \$2,529,127 in 2022 – the reduction being due to lower GIK levels at the year end. Within this balance, \$537,430 was unrestricted, while \$275,370 was restricted (of which \$178,644 was GIK). Bank balances rose in the year to a healthy \$5.2m due to improved debt collection, increases in accrued income and changes to balances with Alliance companies.

## Reserves Policy

RI-UK holds financial reserves to be applied to future activities in the following categories:

- Unrestricted – available to be applied, at the discretion of the trustees, for the furtherance of any of RI-UK's charitable purposes.
- Restricted – to be applied to the specific purpose(s) intended by the donor.

Each year the trustees consider the appropriate level of unrestricted reserves. They review RI-UK's requirements and consider a sustained fall in income to be a reasonable basis for setting a minimum level. It is the intention of the trustees to hold sufficient reserves to enable expenditure to be reduced in a managed fashion, should the need arise, avoiding the need to halt work abruptly. The trustees have agreed that free reserves should normally be within a range of 3-6 months of non-project operational expenditure.

As at 31 December 2023, RI-UK held unrestricted general funds of \$537,430(2022: \$507,795) which represented 2 months (2022: 2 months) of future non-project central expenditure (budgeted at \$3.1m in 2024). RI-UK intends to increase its reserve ratio to within the 3–6-month target through maximizing indirect income from donors and tighter cost control.

## Going Concern

We have set out in this report a review of RI-UK's financial performance, the reserves position and principal risks and uncertainties. One of the fundamental uncertainties is whether income flows from donors will continue for the foreseeable future. In fact, our donors remain committed to funding projects in fragile settings and the pipeline for future projects remains strong at the time of signing this report.

RI-UK has undertaken a scenario-planning exercise of income and planned expenditure including financial and cashflow projections to forecast how various outcomes might affect RI-UK and the other Alliance entities' operations in 2024 and beyond. This exercise takes into account the risk of decreased income from various sources and the ability of RI to implement its activities across the globe. The results of the scenario planning have been used as a basis from which to formulate a model for strategic planning.

We have conducted detailed cashflow and net asset forecasts into the second half of 2025 and are confident, based on 2024 income and current pipeline, that in the next 15 months we will not see critical cashflow difficulties and should experience a rebuilding of unrestricted reserves. This view is supported by the improvements we have made in both financial controls and Awards Management and in our continued strong global risk assurance function. These matters combined mean that we remain confident that the operational and financial risks faced by our operating teams in fragile settings are well managed.

The trustees recognise that the charity's continuation as a going concern is underpinned by the mutually supportive relationship with RI-USA and RI-France. The RI entities support each other to deliver effective programmes through the commitment of their respective human and financial resources in support of their shared mission of partnering with people in vulnerable communities to achieve relief from poverty. The trustees have no reason to doubt that this relationship will continue and are committed to furthering the collaboration between the organizations. RI-UK is consequently well placed to manage the business risks it faces.

We will continue to monitor the situation and manage our finances accordingly. The results of the scenario planning together with the support from the Alliance, and a continuation to shift to a more adaptable unrestricted cost structure, indicates that RI-UK has sufficient resources to continue in operational existence for the foreseeable future.

The trustees therefore have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future being at least twelve months from the date of approval of these financial statements and are not aware of any other material uncertainties, which may adversely affect the organization. Accordingly, the financial statements continue to be prepared on the going concern basis.



# STRUCTURE, GOVERNANCE & MANAGEMENT

Relief International-UK (RI-UK) is a charity registered in England and Wales (registration number 1098106) and a company limited by guarantee (registration number 4476247). The charity was established under Memorandum and Articles of Association, as amended on 21 April 2003, that establishes the objects and powers of the charitable company.

## Organizational Structure

Relief International-UK is part of a worldwide Alliance - Relief International. Relief International is a global team of humanitarians that partners with communities impacted by conflict, climate change, and disaster to save lives, build greater resilience and promote long-term health and wellbeing. In addition to RI-UK, Relief International consists of Relief International, Inc. (RI-US), a charitable nonprofit organization incorporated in the State of Delaware, USA; Relief International-France, formerly known as MRCA/Relief International-France, (RI-France), a nonprofit association incorporated in France; and Relief International-Europe (RI-Europe), an international non-profit association incorporated in Belgium. Together, the RI Alliance members share the same mission, core capacities and values.

The four independent legal entities that comprise Relief International are parties to an Amended and Restated Corporate Alliance Agreement that establishes governance and operating rules and explains the relationship between the legal entities. Pursuant to the Alliance Agreement, in order to achieve efficiencies, minimize overhead costs, and limit duplication of roles and responsibilities, RI-UK, RI-US, RI-France and RI-Europe have agreed to share operational, back-office and front office resources and operate under a one-team concept under a global senior leadership team and single chief executive officer. Notwithstanding the enhanced collaboration among the four Relief International entities, the control and responsibility for the business and operations of Relief International-UK is with its Trustees, who are also directors of RI-UK for the purposes of company law.

RI-UK coordinates its activities closely with UK and other European governments, multilateral agencies and other international and national NGOs to share best practices and maximize collaboration to make a positive impact in the lives of the communities it serves.

RI-UK's Board of Trustees manages the charity and meet at least on a quarterly basis. The Trustees also participate in joint Committees of Relief International that meet at least on a quarterly basis.

The Committees include:

- Governance & Nominating Committee – Governance function ensures all Trustees have the skills and competencies to perform at the highest level; and supports Trustees in fulfilling their responsibilities to identify persons for election as Trustees; Nominating function provides support to Trustees in fulfilling their responsibilities to identify, vet, and put forward for consideration candidates to serve as Trustees.
- Finance Committee – Review and advice on management accounts, forecasts, and budgets; oversee treasury management; oversee financial procedures and controls; and oversee the effectiveness of management in addressing the risks relevant to finance.
- Audit and Risk Committee – Assist the Board in its oversight of the integrity of RI's financial reporting; monitor the effectiveness and objectivity of internal and external auditors; and provide oversight of RI's risk management function.
- Fundraising Committee – Understand RI's private donor (philanthropy) context; review the fundraising strategy and annual plan; advise staff on communications plan as it supports the purposes of the fundraising strategy and annual plan; and access Trustees'/Directors'/Members' engagement and networks for Relief International.

- Strategy & Programs Committee – Oversee development of strategy and implementation of programs (in May 2023 it was agreed that this Committee would be disbanded).
- Executive Committee – Oversee Committee activity; acts as a liaison to the CEO, provide counsel, feedback, and support as needed; resolve urgent and sensitive issues with the CEO when needed between meetings of the full Board; establish an executive search process for a CEO as needed; and receive updates on HR matters worldwide.

The CEO is appointed by the Trustees to manage the day-to-day operations of the organization and has delegated authority, within terms of delegation approved by the Trustees, for all operational matters including strategy implementation, programmatic and fiduciary oversight, and the management of key risks. The CEO is supported by a Senior Leadership Team (SLT across key functions who, as leadership personnel themselves, are responsible for the management of staff across departments and countries of operation.

### **Trustee Induction and Training**

Upon appointment to the RI-UK Board, Trustees are given an induction and are provided with the organization's key policies, including code of conduct and conflict of interest guidance. Trustees also receive a comprehensive briefing about the organization's structure, strategic priorities, and their roles and responsibilities as Trustees and directors, including access to online orientation and training. Steps are taken to ensure that all Trustees are kept abreast of charity regulations with appropriate updates. The Trustees, who served the charity during the period and up to the date this report was approved and their meeting attendance, can be seen on page 12.

### **Trustee Interests**

None of the Trustees has any beneficial interest in the company. All of the Trustees are Members of the company and guarantee to contribute £10 in the event of a winding up. The collaboration among the Relief International alliance entities extends to the governance level, and all current Trustees of RI-UK are also directors of RI-US, members of RI-France, and members and directors of RI-Europe. In making decisions about RI-UK, they are required to consider what is in the best interests of the company rather than RI-US, RI-France, RI-Europe or the Relief International alliance as whole, although in most cases these interests are seen to be aligned. No Trustee had any beneficial interest in any contract that RI-UK has with third parties. Trustees are asked to complete a conflict of interest form annually and to keep the form updated.

## Trustee attendance record

Trustee Name	Committee Membership	Board		Committees	
		Total	Attended	Total	Attended
Debra Davis (Chair)	ARC, EC, FC	5	4	14	13
Radha Sekar (Treasurer) <i>(appointed 9 September 2023)</i>	EC, FC	2	2	3	2
Eric Achtmann <i>(appointed 9 September 2023 and resigned 3 February 2024)</i>	EC	2	1	2	2
Beverly Morris Armstrong	ARC, FC	5	5	9	9
Amanda Barnes <i>(resigned 9 September 2023)</i>	ARC, S	3	1	5	2
Daniel Bader	FND, EC	5	5	9	8
Stéphane Crescitz	EC, FC, G&N	5	5	5	5
Dana Freyer	FND, EC, G&N	5	5	13	13
Ellen Frost <i>(resigned 31 May 2023)</i>	G&N, S	1	1	4	4
John Gage	FC, S	5	4	6	4
Julia Guth	FND, G&N	5	5	6	4
Steve Hansch	ARC, FND, EC, FC, G&N, S	5	5	22	19
Edwin Davisson Hardman Jr.	EC, FC, S	5	5	6	6
Faisel Khan	FND	5	2	4	2
Annie Kim	ARC	5	5	5	5
Christopher Kinder <i>(appointed 8 December 2023)</i>	ARC	1	1	0	0
Paul Levengood	ARC, FND, EC, FC, G&N, S	5	5	22	22
Cyril Payen <i>(appointed 8 December 2023)</i>	FND	1	1	0	0
Giorgi Pkhakadze <i>(appointed 8 December 2023)</i>	FND	1	1	0	0
Philippe Oberlin	ARC, S	5	5	4	2

### Key

ARC	Audit & Risk
FC	Finance
FND	Fundraising
G&N	Governance & Nominating
EC	Executive
S	Strategy & Programming



## PRINCIPLE RISKS AND UNCERTAINTIES

Risk management is at the heart of how RI approaches its work in fragile settings. Amongst the many dynamic operational challenges the role of risk management at RI is to identify potential risks as early as possible in order to assess their impact on our work and to take any necessary mitigating actions. Risks are managed at project, country, regional and Global Support Office (GSO) levels with a risk register being available for each Country Office and an over-arching Global Risk Register available at the GSO. The Senior Leadership Team (SLT) considers current and emerging risks during its meetings and implements and monitors the necessary mitigation strategies. The Board, through the Audit and Risk Committee (ARC) provides the necessary oversight on the risk management process.

In 2023, RI-US successfully completed an Administrative Agreement (AA) with the United States Agency for International Development (USAID). The AA was entered into in May 2021 due to concerns regarding RI's internal controls. It is a mark of how well the Alliance has responded to improving our compliance and controls that the agreement was ended six months earlier than scheduled.

In 2023, RI reviewed its strategy and launched a new strategy map that better describes strategy implementation. The aim was to re-articulate a stronger vision and strategy to support organizational alignment, prioritization, decision-making, morale, momentum, and fundraising goals. The ability to identify, assess, and manage risks to the achievement of our strategic goals in the strategy is an important element of our governance and will be fundamental to the implementation of our new strategy.

The principal risks faced by Relief International, and the control and mitigation strategies employed are as follows:

	Principal Risk	Control and Mitigation
1	Mission failure Failure to reach the communities we are dedicated to serving with quality programs and services in a manner consistent with humanitarian principles and RI values.	<ul style="list-style-type: none"> <li>- Work to achieve departmental objectives and priorities for 2023, mindful of strategy and including operational or workforce planning.</li> <li>- Incorporate new strategy elements in RI's emergency preparedness, responses and disaster risk reduction work</li> <li>- CEO's lead on a strategic framework with indicators, targets, and internal and external communication strategy.</li> <li>- Strengthen RI's emergency preparedness &amp; response</li> </ul>
2	Revenue generation failures A loss of 25% or more in revenue over <2 years, without necessary levels of unrestricted funding to fill gaps, renders RI unable to fulfill its mission. This could result from inability to raise the target of unrestricted funding.	<ul style="list-style-type: none"> <li>- New Strategic Partnership Director role to increase engagement with donors at local and international level</li> <li>- Implement Fundraising Consultant's recommendations at Board level</li> <li>- Onboard major donors to the board and use their networks to generate new fundraising leads.</li> <li>- Organize end of year fundraising appeal</li> <li>- Undertake donor scoping surveys to understand shifts in donor strategies</li> </ul>
3	Financial Management failures Inability to properly steward financial resources results in losses of assets Inability to manage transactions due to lack of banking options	<ul style="list-style-type: none"> <li>- Improvements to Finance, particularly with respect to foreign exchange, accounts payable and receivable, and program audits.</li> <li>- Implement new Finance Manual (including Common Cost Allocation Policy)</li> <li>- Identify, mitigate and manage risks as detailed in the Finance risk register</li> <li>- Modernize the treasury functions</li> </ul>
4	Major internal misconduct Fraud (by RI or against RI) Prohibited party payment or other sanctions violation Serious misconduct by CEO/SMT or CDs Non-disclosure of any of these, or of other matters covered under certifications and assurances	<ul style="list-style-type: none"> <li>- Ensure Ethics and Compliance activities align with best practice for effective Ethics and Compliance programs.</li> <li>- Map and ensuring sanctions compliance for US, OFAC, EU, UN, FCDO, CDC etc.</li> <li>- Undertake Enhanced Due Diligence for high-risk Country Offices.</li> <li>- Staff signing up to a Code of Conduct</li> <li>- CECO reporting to Audit and Risk Committee.</li> </ul>
5	Major or multi-country operational downsizing/closure Largest country of operation 2+ other countries in one year	<ul style="list-style-type: none"> <li>- Enhanced Go No Go process</li> <li>- Donor scoping surveys to understand shifts in donor strategies</li> <li>- Build up RI's capacity to win large, multi-year awards</li> </ul>
6.	Program Quality/Implementation Failures Failure to deliver programs within contractually agreed upon parameters and timelines Failure to deliver high quality and evidence-based programming	<ul style="list-style-type: none"> <li>- Continue to build Monitoring, Evaluation, Accountability and Learning (MEAL) systems across RI to adhere to MEAL global standards and support project quality.</li> <li>- Supporting technical design process at proposal development and other stages of the life cycle to ensure technical program quality</li> <li>- Build up RI's capacity to win large, multi-year awards, with a focus on integration of RI strategy and developing a strong evidence base of programmatic impact.</li> <li>- Build field programs' technical quality implementation capacity in core sectors, RI strategy elements, and MEAL.</li> <li>- Continue management of legacy programs and look for opportunities to leverage legacy programs.</li> </ul>
7.	Conflict and disaster Natural (pandemic, climate disaster) Conflict in-country(ies) and/or geo-political events	<ul style="list-style-type: none"> <li>- Respond to new emergencies using new strategy elements</li> <li>- Strengthen RI's emergency preparedness and response including increasing the capacity of the humanitarian response team</li> <li>- Build on RI's Disaster Risk Reduction work</li> </ul>

## PUBLIC BENEFIT

The trustees have given due consideration to Section 17 of the Charities Act 2011 and the Charity Commission's guidance on the operation of the Public Benefit requirement and are satisfied that RIUK is in full compliance with its public benefit obligations.

The trustees believe that RI-UK benefits the public through the achievement of its goals and objectives, specifically by:

- Relieving need through providing timely and appropriate humanitarian aid to vulnerable survivors of conflict and disasters;
- Preserving and protecting health and advancing education in parts of the world affected by natural or man-made disasters
- Contributing to the UK's agenda for international development and in particular the achievement of the Sustainable Development Goals, and;
- Contributing to raising awareness about global humanitarian and development issues amongst the UK general public.

RI-UK is a signatory to the ICRC Principles of Conduct and the NGO personnel in disaster response programmes and subscribes to the Sphere Project's Minimum Standards in Disaster Relief. It is also guided by the Core Humanitarian Standard on quality and accountability which sets out the essential elements of principled, accountable, and high-quality humanitarian action.

## POLICIES

### Grants

The vast majority of our income is derived from government and transnational organisation grants. These tend to be for one-to-three-year periods. There is a formal approval process that is followed before a grant is approved internally. Once programs are underway, they are systematically monitored throughout their implementation period. Major programs are subject to a final evaluation process, and most are subject to detailed donor audits. Monies advanced to our delivery partners in the field are also subject to monitoring and evaluation according to specific performance measures agreed in advance.



Our ability to deliver programs around the world depends on the skills, capability and motivation of our staff. RI-UK's projects are delivered in conjunction with RI-US and RI-France staff and so this section looks at the Alliance as a whole. Total employee numbers are in excess of 2,500 with an additional 4,300 day workers supplementing our headcount. Over 97% of Relief International staff are locally recruited and drawn from the communities, which we work for – a proportion unparalleled in our sector. Country Offices are supported by small Regional (RSO) and Global (GSO) support offices. Total staff of all Alliance partners are as follows

Region	CO National	CO International	RSO National and International	Indirect	Total
Africa/Asia	1,509	41	25	1,727	3,302
Middle East	848	36	23	2,562	3,469
Total	2,357	77	48	4,289	6,771

Most RI-UK staff work for the Global Support Office (GSO) which supports all three Alliance entities to deliver programs across the world. Total GSO numbers in 2023 were:

GSO Location	
USA	33
UK	24
FRANCE	4
Other (International + National)	15
GSO Total	76

At the end of 2023, Relief International had a fully staffed senior leadership team (SLT), with three posts filled over the course of the year, two of which were filled by women of colour.

## Retention and Turnover

Following high turnover rates in 2022 (attributed to post-Covid factors), in 2023, turnover reduced significantly down from 60% in to 4.3%. There were a total for four resignation across the whole of GSO in 2023, three of which occurred in December.

The high levels of staff retention can be attributed to a strong sense of optimism following the strategic clarification and activism process, greater visibility and communication from the SLT, and the significant progress in the area of building organizational infrastructure and systems improvement. There are high levels of engagement across the organization generally, as evidenced by the engagement survey conducted in April 2023 which resulted in an overall employee engagement score of 86.2% against the sector benchmark of 74.5%. For those areas of operation where engagement was below benchmark there are action plans in place to address underlying issues.

## UK Staff

During 2023 the average number of Global Support Office staff (all entities) was 71 (2022: 66). The average number of people employed by RI in the UK was 21 (2022: 18) which is approximately 30% of the total. Four out of ten SLT members are employed by the UK entity.

## Remuneration

Relief International's remuneration approach is to leverage a combination of factors in the employment market as well as internal equity considerations. Factors of supply and demand of skills, experience and education, and external benchmarking surveys, are used when determining compensation levels. Remuneration for key management personnel is agreed by the remuneration Committee of the Board.

In 2023, a new Job Evaluation Framework was developed and is currently being used to re-evaluate all roles across the organization for consistency. The evaluation framework consists not only of 9 grades, but also 4 job families, to allow RI to recognise different labour markets and career paths of different 'groups' of jobs. The framework ensures roles are evaluated based on role requirements and not the abilities or characteristics of the post holder, and enables transparent, consistent and fair decisions about salary, whilst taking account of the variable contexts within which RI operates.

Relief International's country salary scales, aligned to the framework, were benchmarking in all RI countries against market data from other comparable international NGOs to ensure our salaries are not only internally fair but also externally competitive. The new scales and newly drafted Pay policy will be launched later in 2024.

## Diversity

It is our policy to respect the diversity of all employees, treating all equally regardless of gender, sexual orientation, disability, race, caste, culture, nationality, ethnic origin, religious belief, or age. Building on the training and initiatives to increase the inclusivity of our hiring practices, which were rolled out in 2022, in 2023 RI has focused heavily on increasing equity across our organization, with an emphasis on our national staff working in country programmes. This is partially through the implementation of transparent policies and frameworks - such as the job evaluation framework, recruitment SOP, pay policy and internal mobility policy -, which ensure equity and fairness in eligibility, process application and decision-making.

In addition, a review of the benefits paid to national staff globally is underway, aimed at ensuring all RI employees, regardless of location, can enjoy an equitable and generous set of benefits.

The new HR Information System is currently being implemented and will allow us to collect diversity statistics and metrics, which in turn will enable us to monitor diversity in terms of headcount, recruitment, pay and progression. This will help us identify and address bias to ensure greater inclusion and equal opportunity.

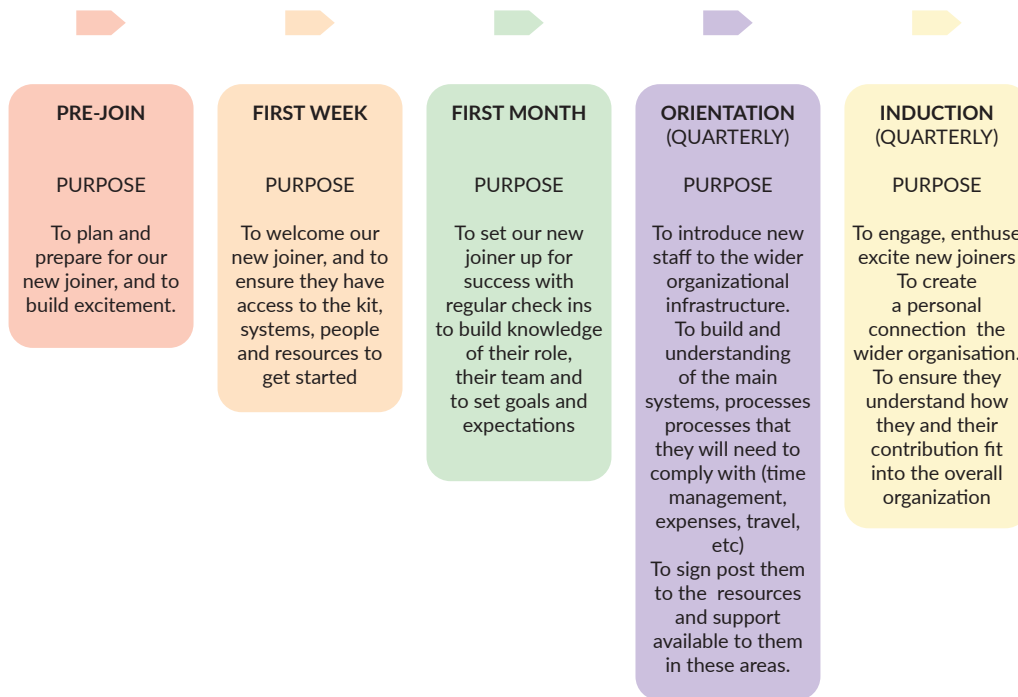
## Learning and Development

We are committed to increasing the skills and competencies of our staff and RI provides a plethora of training through the RI Academy (RI's learning management system), as well as opportunities for staff to attend formal external trainings. We continuously assess staff training needs through the RI performance management system and recommend content for staff from within the RI Academy and through external sources such as WHO, Humanitarian Leadership Academy (Kayaconnect.org) and eCornell University.

As part of our ethics & compliance commitments, all staff are required to complete mandatory orientation training on our key policies, and UK staff have attained 100% compliance rates across this training in 2023.

As in the previous year, in 2023 we rolled out a global refresher training on ethics and compliance, called Ethics Moments. This was a manager led, discussion-based training aimed at bringing ethical concerns and behavior to life in individuals' roles. Starting with the SMT and cascading down from there, this training was successfully rolled out globally, to all 6500 RI staff, in a 75-day period with exceptionally positive feedback.

2023 also saw the development, piloting and launch of an in-depth and multi-stage new joiner journey, recognizing that the introduction to an organization has a huge impact on an individual's motivation, performance and commitment. Intended to run quarterly through 2024 and beyond, there have been high levels of engagement across the organization and excellent feedback from participants.



## Staff Wellbeing

All RI staff around the world have access to in-country psychological support and counselling. In the UK this is provided through an external Employee Assistance Program. Staff also have access to a private medical insurance policy with BUPA.

## Future development

The GSO HR team in 2023 was a high-performing, stable and confident team, leading HR initiatives globally including the shift away from transactional to strategic HR management.

A comprehensive, user-friendly and affordable HRIS (Human Resource Information System) has been secured and is in the process of being rolled out. The HRIS will consolidate activity previously carried out by four other pieces of software into a single system, as well as bringing best practice data management and reporting functionality, and the automation of labor intensive and error-prone manual processes.

We hope to conclude the global job evaluation process and global benefits review and to introduce a calendar-based annual performance review and pay award process. We will continue to create an HR policy framework with associated tools, which will increase fairness, efficiency and trust with plans to introduce 4 more policies this year. Two major initiatives to increase organizational resilience and ability to withstand external shocks and unplanned events will be developed and rolled out in 2024 – critical role succession planning and an internal surge programme.

# SAFEGUARDING

We continue to be committed to promoting the safety and wellbeing of the programme participants, staff, volunteers and partners involved in our efforts at delivering humanitarian aid and development assistance.

The Safeguarding Standards developed in 2020 continue to provide the framework within which the overarching approach to safeguarding practice is developing. It is an iterative process; we are learning in all areas of our work as we follow our own and the international standards of best safeguarding practice within the sector. The RI Safeguarding Standards consist of six core standards that are interlinked:

1. **Safeguarding Culture:** RI's values, beliefs and codes of practice are conducive to an organizational culture that is committed to preventing harm and abuse.
2. **Governance and Accountability:** RI's safeguarding policies and procedures are in place and roles and responsibilities for safeguarding are assigned.
3. **Safe People:** All staff are safely recruited and trained in safeguarding.
4. **Safe Programmes:** Potential safeguarding risks in programmes and projects are identified and addressed, including with our partners.
5. **Safe Reporting and Response:** A comprehensive complaints mechanism is in place, and safeguarding reports and concerns are investigated.
6. **Safe Communication and Media:** Safeguarding measures are incorporated into all communications and media activity.

The Safeguarding Standards Framework continues to inform safeguarding activity at country level.

Relief International partners with communities impacted by conflict, climate change, and disaster. Working in these challenging settings, we know that safeguarding incidents are likely to occur. In 2023, RI invested in safeguarding training and awareness-raising for direct and indirect staff, volunteers, and participants. This investment in our "speak up" culture has been accompanied by a slight increase in the number of safeguarding incidents. RI will continue to embed safeguarding practices in the work we do, conduct robust investigations, reporting, and disciplinary processes where safeguarding incidents do occur, and encourage the prompt reporting of misconduct through safe and appropriate reporting channels.

The safeguarding function continues to sit within the Ethics and Compliance Department (E&C). The E&C Department has strengthened RI's investigative processes and invested in training for safeguarding focal points, thus increasing the in-country capacity to conduct investigations locally. In 2023, the GSL continued to work closely with Safeguarding Focal Points in Country Offices (CO), supporting them with expert consultation and assisting capacity building.

The Audit and Risk Committee of the RI Boards of Directors provides oversight to the E&C Department, including the Safeguarding function. The Safeguarding function also benefits from dedicated support from a Trustee with safeguarding oversight responsibility. The safeguarding culture in RI remains underpinned by the internationally recognized principle of 'do no harm' with a survivor led and increasingly trauma informed approach. The Safeguarding function continues to mature, and RI is firmly set on safeguarding being an integral part of how we operate throughout the organisation.



## Safety and Security

In 2023, RI expanded its operation to two new countries; Chad in order to ensure RI's access to Sudan's Darfur region for supply delivery, and the occupied Palestine territory (oPt). Several Relief International (RI) country offices - especially Afghanistan, Lebanon, Myanmar, oPt, South Sudan, Sudan, Syria, and Yemen-- experienced high safety and security risks. Our teams faced significant challenges with high levels of security and safety related incidents, resulting in increasingly violent and challenging operational contexts. RI teams, with support from security and access teams, have been actively managing increased and diverse risk increases through the development and use of dynamic mitigation tools. Our aim is to ensure our programs continue to be delivered and our teams, our beneficiaries and our partners are provided with resources, capacity and the support they need in the most challenging environments. In 2023, RI has been successful in navigating and managing ongoing security issues in our operational areas.

### Team, Systems and Capacity

RI's objective in the areas of safety, security and access is to ensure the focus is on monitoring and preparedness, proactive planning and prevention, and ensuring we have required capacity to respond at all levels. In this reporting period, we have been actively engaged in the process of updating our security policies, tools and templates. We prioritized trainings and refresher courses for regional and country teams, focusing on security and medical training as a core element of duty of care and risk mitigation.

The process of internal capacity building has been a priority in 2023 with a number of training of trainers delivered, to expand our capacity for in house regular and high quality trainings for all of our countries. Hostile environment awareness training (HEAT) continued to be offered to staff as a requirement for high-risk countries.

Our Security Incident Management (SIM) continues to be managed by regional and global security teams as well as the incident team, based on the severity of the incident. RI is constantly working on improving the use of the security incident system at the field and country levels. Our aim is to ensure improved security culture for security incident reporting. RI delivers regular training on SIM and the processes for the incident management cycle.

# FUNDRAISING

The vast majority of our funding comes from international donors, but we do have an aim to increase funding from private donations. We are registered with the Fundraising Regulator and are committed to the Code of Fundraising Practice. We ensure that all fundraising activity is compliant with the Code and monitor this regularly. We do not routinely use agencies or fundraising partners, but we do undertake checks on all new suppliers to ensure they are financially viable and meet our ethical criteria prior to working with them. We listen to our supporters and endeavor to build long-term relationships with them. During 2023, we did not receive any complaints about our fundraising activity.



# STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company at the year end and of its incoming resources and application of resources for the year. In preparing those financial statements, the Trustees are required to:

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

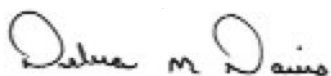
The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and ensuring that assets are properly applied in accordance with charity law, hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Each of the trustees confirms that:

- So far as the trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustee has taken all steps that he / she ought to have taken as a trustee in order to make himself / herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are aware of the Charity Governance Code published in 2017 which sets out principles and recommended practice within the sector. The trustees are committed to maintaining high standards of governance in accordance with the principles of the code.

This Annual Report, which incorporates the Strategic Report, was approved by the Board of Trustees and signed on its behalf by:



Debra M Davis, Chair of the Board of Relief International-UK  
September 20, 2024

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RELIEF INTERNATIONAL-UK

## Opinion

We have audited the financial statements of Relief International-UK ('the charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement 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 December 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 trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

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

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our 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 returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 23 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 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), employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation. We also considered compliance with local legislation for the charity's overseas operating segments.


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, internal audit and the Trustees 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, review of overseas office audit reports, review of donor audit reports, 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.



Jayne Rowe  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
London  
September 27, 2024

# STATEMENT OF FINANCIAL ACTIVITIES

Relief International-UK

Statement of Financial Activities for the year ended 31 December 2023

(incorporating an income and expenditure account)

	Notes	Unrestricted Funds \$	Restricted Funds \$	2023 Total Funds \$	2022 Total Funds \$
<b>Incoming from</b>					
Donations and gifts in kind	3	-	18,153,856	18,153,856	19,780,489
Charitable activities	2	3,041,522	47,154,992	50,196,514	52,298,024
<b>Total income</b>		3,041,522	65,308,848	<b>68,350,370</b>	<b>72,078,513</b>
<b>Expenditure on charitable activities</b>	4	2,935,023	67,054,810	69,989,832	72,342,209
<b>Total expenditure</b>		2,935,023	67,054,810	<b>69,989,832</b>	<b>72,342,209</b>
Foreign exchange losses (gains)	7	76,864	-	76,864	178,603
<b>Net income/movement in funds</b>		29,635	(1,745,962)	<b>(1,716,327)</b>	<b>(442,299)</b>
<b>Reconciliation of funds</b>					
Funds balance at 1 January		507,795	2,021,331	2,529,127	2,971,425
<b>Funds balance at 31 December</b>		<b>537,430</b>	<b>275,370</b>	<b>812,800</b>	<b>2,529,127</b>

The statement of financial activities also complies with the requirement for an income and expenditure account under the Companies Act 2006.

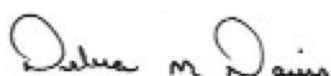
The notes on pages 30 to 40 form part of those financial statements. There are no recognized gains or losses in the current or preceding year other than as shown in the statement of financial activities.

# BALANCE SHEET

Relief International-UK – Company No. 4476247  
Balance sheet as at 31 December 2023

	Notes	2023 \$	2022 \$
<b>Current assets</b>			
Debtors	9	11,599,346	13,041,487
Cash at bank and in hand		5,201,679	573,477
Stock		178,644	2,021,331
		16,979,669	15,636,295
<b>Liabilities</b>			
Creditors	10	(16,166,869)	(13,107,168)
Net current assets		812,800	2,529,127
<b>Total net assets/liabilities</b>		<b>812,800</b>	<b>2,529,127</b>
<b>The funds of the charity</b>			
Restricted funds	11,12	275,370	2,021,332
Unrestricted funds	13,14	537,430	507,795
<b>Total charity funds</b>		<b>812,800</b>	<b>2,529,127</b>

Notes 1 to 17 form a part of these financial statements. The financial statements were approved on the authority of the Board and signed on its behalf by:



Debra M Davis, Chair of the Relief International-UK Board of Trustees  
20 September 2024

# CASH FLOW STATEMENT

	Notes	2023 \$	2022 \$
<b>Cash flows from operating activities</b>			
Net cash provided by (used in) operating activities	(a)	4,628,202	(1,420,886)
Cash and cash equivalents in the reporting period	(b)	4,628,202	(1,420,886)
Cash and cash equivalents at the beginning of the reporting period		573,477	1,994,363
Cash and cash equivalents at the end of the reporting period		5,201,679	573,477

## Notes to the cash flow statement for the year to 31 December 2023

### Reconciliation of cash flows from operating activities

	Notes (a)	2023 \$	2022 \$
Net income for the reporting period (as per the statement of financial activities)		(1,716,327)	(442,299)
<b>Adjustments for:</b>			
(Increase)/decrease in debtors		1,442,141	(2,010,561)
(Increase)/decrease in stock		1,842,687	(32,147)
Increase/(decrease) in creditors		3,059,701	1,064,121
<b>Net cash provided by (used in) operating activities</b>		4,628,202	(1,420,886)
<b>Analysis of cash and cash equivalents</b>	(b)	2023 \$	2022 \$
<b>Total cash and cash equivalents</b>		5,201,679	573,477

# NOTES TO THE FINANCIAL STATEMENTS

Relief International-UK (RI-UK) is an international humanitarian and development non-governmental organisation (NGO) with its headquarters in London. RI-UK was incorporated as a company limited by guarantee in England and Wales on July 2, 2002 and registered as a charitable organisation with the Charity Commission on June 19, 2003. The charity is a company limited by guarantee and is an independent and non-profit making humanitarian agency that is non-discriminatory in its practices. The registered company number is 4476247 and charity number is 1098106.

The Trustees of Relief International-UK have taken due regard to the Charity Commission's guidance on public benefit.

## 1. Accounting policies

### 1.1 Basis of preparation

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), with FRS 102 and with the requirements of the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

### Going Concern

While our revenue base of many short-term (12 months or less) humanitarian grants implies that there are significant uncertainties with respect to income and cash flow, we have processes in place for monitoring and managing unfolding conditions and adjusting accordingly. Our donors remain committed to funding projects in fragile settings.

We have undertaken a scenario-planning exercise of income and planned expenditure including financial and cashflow projections to forecast how various outcomes might affect RI-UK and the Alliances' operations in 2024-25. This exercise takes into account the risk of decreased income from various sources and the ability of RI to implement its activities across the globe. The results of the scenario planning have been used as a basis from which to formulate a model for strategic planning.

We have conducted detailed cashflow and net asset forecasts for 2024 and 2025 and are confident, based on 2023 income and current pipeline, we will not see cashflow difficulties in this time period and will experience a gradual rebuilding of unrestricted reserves. This view is supported by the improvements we have made in financial controls and Awards Management and in our establishment of a global Ethics & Compliance team which incorporates our strong global risk assurance function. These matters combined mean that we remain confident that the operational and financial risks faced by our operating teams in fragile settings are well managed.

The financial statements have been prepared on a going concern basis. It should be noted that the operations of the charity continue to be underpinned by the mutually supportive relationship with RIUS and the other organisations in the RI alliance. The Trustees have no reason to doubt that this support will continue to be available. The RI alliance continues to implement high performing programs that meet the needs of the communities we serve and that comply with donor requirements.

We will continue to monitor the situation and manage our finances accordingly. The results of the scenario planning together with the support from the Alliance, and a continuation to shift to a more adaptable unrestricted cost structure, indicates that RI-UK has sufficient resources to continue in operational existence for the foreseeable future.



The charity does not face material uncertainties itself but both RI-US and MRCA-RI France do face potential penalties from their respective governments into the serious incident reported late in 2020. Trustees believe that it is likely these potential liabilities can be settled out of court without materially affecting RI-UK financially.

The trustees therefore have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future being at least twelve months from the date of approval of these financial statements, and are not aware of any other material uncertainties which may adversely affect the organization. Accordingly, the financial statements continue to be prepared on the going concern basis.

## **1.2 Functional currency**

The functional currency of RI-UK is considered to be US Dollars because that is the currency of the primary economic environment in which the charity operates. Nearly all grants are received in US Dollars and in some countries in which the charity operates the dollar is the effective currency.

## **1.3 Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is legally entitled to the income and the amount can be measured with reasonable probability. Due to the fragile nature of the areas that we work programmatic income is only recognised when the underlying expenditure has been incurred.

Donations comprise of gifts from individuals, corporations, and charitable trusts and is included in full in the statement of financial activities when receivable.

Gifts in kind are shown as incoming resources and accounted as grants in kind. The value of gifts in kind from institutional donors is pre-determined by the donor according to grant agreements, typically based on market prices for the relevant goods. An amount equal to the value of distributions to beneficiaries is included as in-kind expenditure in the statement of financial activities.

Income and expenses for donated goods, facilities and services are booked at the time of receipt using the lower of either the donor given or market value.

Grants receivable from government and other agencies are included as income arising from activities in furtherance of the charity's objectives where granted for specific projects and services or as donations where money is given with flexibility of use.

Where grants are received in arrears based on projects expenditure incurred, income where reasonably probable, is accrued according to the terms of the contractual funding agreement.

For grant income received in advance where the amount of income exceeds the level of expenditure for the year, the income is shown as deferred income as conditions for use of the funds have not been met at the balance sheet date.

## **1.4 Liabilities**

Liabilities are recognised with the Charity has an obligation (legal or otherwise unavoidable) to make payment to a third party.

## **1.5 Resources expended and the basis of apportioning costs**

- Expenditure is accounted for on an accruals basis and comprises the following:
- Expenditure on raising funds include all expenditure incurred by the charity to raise funds for its charitable activities;
- Charitable expenditure includes those costs incurred by the organization to deliver activities and services to its beneficiaries worldwide. These comprise both the costs incurred at the country level overseas and those costs necessary to support these activities, such as the costs of RI-UK staff directly responsible for supporting international projects;
- Support costs include the expenditure incurred for HQ office functions. Costs are shared between RI-UK and RI-US on a percentage basis that is deemed appropriate for the level of activity and resources used. This includes finance, human resources, operations and other compliance and administrative support costs.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

The majority of costs are directly attributable to specific charitable activities and staff costs are apportioned to the costs classified above on the basis of time spent. Other costs not directly attributable are allocated on the basis of budgeted apportioned costs as per contractual agreements with donors.

## **1.6 Tangible fixed assets and depreciation**

Assets for use at RI-UK headquarters are capitalised at a value above \$750 and stated at cost minus depreciation. Depreciation is provided at rates calculated to write off the cost over its expected useful life:

Plant and machinery - 25% reducing balance  
Fixtures, fittings and equipment - 25% reducing balance

Assets for use in overseas operational projects purchased using restricted grant funds are not capitalised but expended in the period of acquisition.

## **1.7 Foreign currency**

Assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated at the rate of exchange at the date of the transaction. All exchange differences are accounted for in the statement of financial activities.

## **1.8 Accumulated funds**

Unrestricted funds comprise accumulated surpluses and deficits from general funds and include those monies which may be used towards meeting the charitable objectives of the charity and applied at the discretion of the Trustees.

## **1.9 Pension scheme**

RI-UK operates a defined contribution scheme for its employees. Contributions to the scheme are charged to the SOFA when incurred.

## **1.10 Critical accounting judgements and key sources of estimation uncertainty policy**

In order to prepare the accounts trustees and management have made judgements and estimates. The most significant of these are:

- Revenue recognition: The charity receives a range of income streams and the approach to accounting for them is covered in Note 1.3 above.
- Provisions and accruals: Provisions such as bad debts, possible disallowed expenditure and accruals for expenditure require assumptions and estimation techniques. There are based on experience, knowledge of management and evidence of past experience.
- Cost allocation: The allocation of support costs requires a judgement as to what the most appropriate cost drivers are to apply.
- Gifts in Kind: Non cash gifts are valued at their estimated market value at the time the goods or services are received.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

## **1.11 Financial instruments**

Relief International has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and the charity's debtors excluding prepayments and accrued income.

## 2. Incoming resources from charitable activities

	Unrestricted Funds \$	Restricted Funds \$	2023 Total \$	2022 Total \$
Economic opportunity	399,925	6,668,480	7,068,405	3,506,035
Education	69,421	991,727	1,061,148	1,251,611
Health	1,386,938	22,361,447	23,748,385	26,823,951
Multi-Sectoral	1,037,298	11,880,659	12,917,957	14,151,998
WASH	10,547	150,668	161,215	515,084
Other	137,393	5,102,011	5,239,404	6,049,345
<b>Total</b>	<b>3,041,522</b>	<b>47,154,992</b>	<b>50,196,514</b>	<b>52,298,024</b>

## 3. Income From Donated goods, facilities and services

	Unrestricted Funds \$	Restricted Funds \$	2023 Total \$	2022 Total \$
Health	-	740,209	740,209	1,470,778
Multi-Sectoral	-	1,652,894	1,652,894	683,142
WASH	-	-	-	10,288
Other	-	15,760,753	15,760,753	17,616,281
<b>Total</b>	<b>-</b>	<b>18,153,856</b>	<b>18,153,856</b>	<b>19,780,489</b>

\*The high level of 'Other' such donations relate mainly to Gifts in Kind

## 4. Expenditure on Charitable activities

	Project Costs \$	Support Costs \$	2023 Total \$	2022 Total \$
Economic opportunity	7,708,716	328,343	8,037,059	3,490,992
Education	991,727	44,394	1,036,121	1,211,438
Health	23,183,472	1,021,635	24,205,107	28,174,440
Multi-Sectoral	13,654,165	601,667	14,255,832	14,473,686
WASH	150,668	6,648	157,316	505,835
Other	21,462,449	835,949	22,298,397	24,485,818
<b>Total</b>	<b>67,151,197</b>	<b>2,838,636</b>	<b>69,989,832</b>	<b>72,342,209</b>

	Project Costs \$	Support Costs \$	2023 Total \$	2022 Total \$
Staff costs	20,268,782	1,879,294	22,148,076	23,646,253
Project costs	46,882,415	959,342	47,841,757	48,695,956
<b>Total</b>	<b>67,151,197</b>	<b>2,838,636</b>	<b>69,989,833</b>	<b>72,342,209</b>

Support costs are overhead expenses and governance costs required to administer project activities. These costs are allocated against the activities based on percentages of revenue generated by sector and whether the costs are directly related to the sector.

## 5. Trustees

None of the Trustees or any persons connected with them received any remuneration or expenses through RI-UK during the year.

## 6. Governance costs

	2023 Total \$	2022 Total \$
Audit costs 2021		23,460
Audit costs 2022	25,648	65,000
Audit costs 2023	65,000	-
<b>Total</b>	<b>90,648</b>	<b>88,460</b>

## 7. Net expenditure for the year

	2023 Total \$	2022 Total \$
Net incoming resources are stated after charging:		
Auditor's remuneration	90,648	88,460
Foreign exchange losses/(gains)	76,864	178,603

## 8. Employee and Staff Costs

	2023 Total \$	2022 Total \$
UK staff wages and salaries	1,776,935	1,079,805
UK staff social security costs	226,185	145,154
UK staff pension contribution costs	68,119	37,056
<b>Total UK support staff costs on behalf of RI-UK</b>	<b>2,071,239</b>	<b>1,262,015</b>
RI Staff Working on RI-UK projects worldwide	20,268,781	22,082,332

RI-UK collaborates closely with the other alliance members to deliver RI's work.

The organisations do not establish separate field offices, but rather support field operations and administration in each country by contributing financial and technical assistance to emergency response, early recovery, and longer-term poverty-reduction programming across a wide range of sectors, including education, economic opportunity, health and nutrition, and water and sanitation. By combining support to one field office in each country of operation and sharing the use of key support staff and systems across the organisations, RI avoids duplication, ensures that each organization's costs are minimised, and is able to operate in a unified manner to effectively manage and monitor overseas activities.

## 8. Employee and staff costs continued

The CEO is supported by a senior management team (SMT who are together the Key Management Personnel (KMP and work across key functions and are responsible for the management of staff across departments and countries of operation for RI.

The staff costs note above includes the salaries of individuals who are employed directly by RI-UK as well as a proportion of the salaries of the KMP employed by RI-US.

Total remuneration paid to KMP whether through RI-UK or RI-US was \$470,628 (2022 - \$443, 129).

These costs are not included within the staff costs note above and are included as direct project costs (see note 4).

<b>The average number of UK employed staff was:</b>	<b>2023</b>	<b>2022</b>
	24	18

Total RI staff worldwide for information was 2,603 in 2023 (2022: 2,744)

There were 10 employees based in the UK whose annual emoluments were £60,000 or more in 2023 (2022: 5).

<b>Emolument</b>	<b>2023</b>	<b>2022</b>
£60k - £70k	2	1
£70k - £80k	1	0
£80k - £90k	2	2
£90k - £100k	2	1
£100k - £110k	1	0
£130k - £140k	1	0
£150k - £160k	1	0

RI-UK covers the full or partial salaries of RI staff employed to work on RI-UK projects worldwide.

Following a restructure, £3,858 was paid in termination costs in the year.



## 9. Debtors

	2023 \$	2022 \$
Accrued income - Grants receivable	5,753,150	6,128,091
Amounts due from RI-US	5,846,196	6,913,396
	<b>11,599,346</b>	<b>13,041,487</b>

## 10. Creditors: Amounts falling due within one year

	2023 \$	2022 \$
Deferred income	9,457,085	8,894,724
Accrued expenses	3,774,171	3,347,369
Amounts due to RI-France	2,434,097	245,903
Due to donors	269,762	269,595
Other creditors	231,754	349,577
	<b>16,166,869</b>	<b>13,107,168</b>

	Opening Balance \$	Receipts \$	Released \$	Closing Balance \$
Deferred income	8,894,724	4,336,532	3,774,171	9,457,085

## 11. Restricted funds

	At January 2023 \$	Income \$	Expenditure \$	At December 2023 \$
Economic opportunity	244,618	6,668,480	7,706,894	(793,796)
Education	9,318	991,727	1,047,819	(46,774)
Health	106,271	23,101,656	23,184,332	23,596
Multi-Sectoral	141,972	13,533,553	13,566,906	108,619
WASH	4,947	150,668	150,668	4,946
Other	1,514,205	20,862,764	21,398,190	<b>978,778</b>
Total	<b>2,021,331</b>	<b>65,308,848</b>	<b>67,054,810</b>	<b>275,370</b>

The programme income funds include restricted funds unexpended at the year- end held to be applied for specific purposes. This includes donation in kind of \$18,153,856.

## 12. Analysis of Prior Year Restricted funds

	At 1 January 2022 \$	Incoming Resources \$	Outgoing Resources \$	At December 2022 \$
Economic opportunity	281,220	3,359,167	3,395,769	244,618
Education	-	1,167,212	1,157,894	9,318
Health	179,175	27,049,370	27,122,274	106,271
Multi-Sectoral	78,463	13,963,417	13,899,908	141,972
WASH	411	491,675	487,139	4,946
Other	1,449,915	23,242,510	23,178,220	1,514,205
<b>Total</b>	<b>1,989,184</b>	<b>69,273,351</b>	<b>69,241,204</b>	<b>2,021,331</b>

## 13. Analysis of net assets between funds

	Unrestricted Funds \$	Restricted Funds \$	2023 Total \$	2022 Total \$
Current assets	537,430	16,442,239	16,979,669	15,636,295
Creditors: amounts falling due within one year	-	(16,166,869)	(16,166,869)	(13,107,168)
<b>Total net assets</b>	<b>537,430</b>	<b>275,370</b>	<b>812,800</b>	<b>2,529,127</b>

## 14. Analysis of Prior Year net assets between funds

	Unrestricted Funds \$	Restricted Funds \$	2023 Total \$	2022 Total \$
Current assets	982,241	14,654,054	15,636,295	15,014,480
Creditors: amounts falling due within one year	-	(13,107,168)	(13,107,168)	(12,043,047)
<b>Total net assets</b>	<b>982,241</b>	<b>1,546,886</b>	<b>2,529,127</b>	<b>2,971,433</b>

## 15. 2022 Statement of Financial Activities

Income and Expenditure	Unrestricted Funds \$	Restricted Funds \$	2022 Total \$
<b>Incoming from</b>			
Donations and gifts in kind	-	19,780,489	19,780,489
Charitable activities	2,805,162	49,492,862	52,298,024
<b>Total incoming resources</b>	<b>2,805,162</b>	<b>69,273,351</b>	<b>72,078,513</b>
<b>Expenditure on</b>			
Charitable activities	3,066,187	69,276,022	72,342,209
Foreign exchange losses/(gains)	213,421	(34,818)	178,603
<b>Total incoming resources</b>	<b>3,279,608</b>	<b>69,241,204</b>	<b>72,520,812</b>
<b>Net income/movement in funds</b>	<b>(474,446)</b>	<b>32,147</b>	<b>(442,299)</b>
<b>Funds balance at 1 January 2021</b>	<b>982,241</b>	<b>1,989,184</b>	<b>2,971,425</b>
<b>Funds balance at 31 December 2022</b>	<b>507,795</b>	<b>2,021,331</b>	<b>2,529,127</b>

## 16. Related parties

RI-France, RI-UK and RI-US are related parties. They collaborate closely to deliver relief, rehabilitation and development activities by contributing financial, technical, managerial and administrative assistance to country offices across Africa, Asia and the Middle East. RI-France, RI-UK and RI-US routinely advance monies to country offices on each other's behalf to fulfil project activities in anticipation of payments from donors. The amounts advanced to country offices from one organization on behalf of the other fluctuates during the year depending on the timing of actual donor receipts. At the end of 2023, the amount due from RI-US was \$5,846,196 (2022: \$6,913,396) and the amount due to RI-France is \$2,434,097 (2022:\$245,903).

## 17. Subsequent Events

In March 2023, the charity issued a guarantee on behalf of RI-France to one of RI-France's main funders. The charity has agreed to guarantee certain obligations of RI-France with respect to advances received.

The total values of the RI-France advances was \$15.9 million, however the guarantee would only be called on should RI-France already spend these funds and then be unable to deliver the project, or if there was a cause for any clawback of funds spent on the project and RI-France could not repay such funds.

The spend to date on the projects is not materially different to budget, and given the controls in place around project spending, the Trustees consider the risk of RI-UK being called on as guarantor in either case to be very low.

# REFERENCE AND ADMINISTRATIVE DETAILS

## Board of Trustees

### Chair

Debra Davis

Paul Kugler Levengood to September 2023

### Other Trustees

Eric Achtmann (Vice Chair) – appointed September 2023, resigned February 2024

Radha Sekar (Treasurer) appointed September 2023

Dana Freyer

Beverly Morris Armstrong

Amanda Barnes - resigned September 2023

Daniel Bader

Stéphane Crescitz

Ellen Frost – resigned May 2023

John Gage

Julia Guth

Steven Hansch

Edwin Davisson Hardman, Jr.

Faisel Khan

Annie Kim

Paul Kugler Levengood

Christopher Kinder – appointed December 2023

Cyril Payen – appointed December 2023

Giorgi Pkhakadze – appointed December 2023

### Executive Officer

Craig Redmond, Chief Executive Officer

### Other Officers

Martin Clemmey, Chief Financial Officer

Andrea Gosselin, Chief of Staff and Co-Chief Development & Communications

Officer Najia Hyder, Chief Program Officer

Valerie Docher, Director of Relief International-France

Sanjni Shah, Chief HR Officer

Katrina Campbell, Chief Ethics and Compliance Officer

Valerie Rowles, Regional Director Middle East

Mark Atterton, Regional Director Asia / Africa

Josie Coxon, Co-Chief Development & Communications Officer

Delenia McIver, General Counsel

### Registered Details

Charity Number 1098106

Company Number 4476247

### Registered Office

35 - 41 Lower Marsh

London

SE1 7RL, UK

### Auditors

Crowe UK LLP

55 Ludgate Hill

London

EC4M 7JW, UK

### Solicitors

Bates Wells

10 Queen Street Place

London EC4R 1BE, UK

### Bankers

Barclays Corporate

Level 27, 1 Churchill Place

London

E14 5HP, UK