

Annual report 2023/24

REPORT OF THE TRUSTEES AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024



David North
FOUNDATION

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Welcome from the board of trustees

As we look back, it is hard to draw distinctions between one year ending and another beginning. The world appears to be in perpetual chaos. The years roll on, but war does not acknowledge time. We are living through possibly the most violent period since the Second World War, and organisations such as ours are in demand in a way we have never seen before. As with 2022/23, this year we have had to react to emerging crises. The humanitarian catastrophe in Palestine has been the most acute for our teams, whilst not forgetting the other countries in which we operate and the desperate situations in more than 110 conflicts globally.

In Palestine, we have been delivering Hostile Environment Surgical Training (HEST) courses as far back as 2017. However, we have had to react to the ever-changing situation to ensure surgical training continues. I want to thank our faculty from the bottom of my heart for their tireless dedication to Palestine. They have collectively trained 103 surgeons and anaesthetists preparing to deploy to Gaza, as well as going themselves to Gaza with international NGOs. This has often been at short notice, meaning time away from their regular work and their families.

This year has only served to reinforce that sustained and dedicated delivery of training in areas affected by conflict and catastrophe is critical. There is no neat beginning and end to our work. In Ukraine, we have deepened our commitment through the training of Ukrainian faculty: Ukrainian surgeons and anaesthetists living through the war every day. They understand the context and the requirements of their colleagues and their patients. Building a Ukrainian faculty who can and have been delivering HEST courses is fundamental to achieving our mission. Since Russia's full scale invasion in 2022 up until March 2024, we have trained 548 doctors in Ukraine. The burden of surgical need is only growing and will do so into the future.

The seeds of our foundation were planted in Syria, where we continue our work. We were devastated by the images and stories coming out of Syria in the aftermath of the earthquake in 2023. We accelerated our programme of teaching there, delivering a HEST course for 23 surgeons in May 2023. We are immensely proud of our in-country Syrian faculty members, who work every day to foster surgical excellence for a nation that has suffered so much.

In Libya, we not only trained a record 103 doctors in a single week but delivered a dedicated course for Obstetricians and Gynaecologists. In 2020, a maternal death occurred every two minutes. In a world with increasing violence, this number is almost certain to rise. We are dedicated to developing further this critical component of our delivery through courses, research and funding of local initiatives.

Closer to home, we are immensely excited about our developing relationship with the Royal College of Surgeons of Edinburgh (RCSEd). HEST-UK is a course that is fundamental to the development of faculty worldwide, with participation of surgeons from Ukraine and Libya. Through a shared vision of safe, skilled surgical care being available to all, RCSEd

plays a pivotal role in our future, and we are thankful to them for their dedication.

I want to thank our incredible outgoing CEO, Elly Nott. Elly co-founded the charity in 2015 alongside her husband, David. She is responsible for the vision, the values and the execution of so much of what we see today. Elly steps aside from her role as CEO to focus on her research in international development. Elly will be remaining with the Foundation as a Senior Adviser, primarily focusing on our global expansion, advocacy and strategic relationships.

Finally, we are nothing without people. Our global community of patients, doctors, donors, faculty, partners, trustees, employees and volunteers. Thank you for another remarkable year of action.



Programmes and development

Responding to a humanitarian crisis: Palestine

We have been deeply moved by the escalating conflict in Israel and Palestine. As events unfolded in October 2023, the Foundation took immediate action to support medical professionals on the ground, providing critical training to those treating catastrophic injuries in a region facing overwhelming humanitarian needs.

OUR ACTION IN RESPONSE TO THE ISRAEL-GAZA WAR

Our team was preparing for a surgical training mission in Gaza in early October 2023. However, the mission was abruptly paused as airspace was closed, and access to the region became impossible due to the rapid escalation of violence on 7 October 2023.

“The patients. The families. They’re all in my head.”

DAVID NOTT, CO-FOUNDER

Partnering with PalMed Europe and with the generous support of Bolton University, we rapidly delivered two surgical and anaesthesiology training courses to doctors outside Gaza. These healthcare professionals, many of whom would later travel to the region, were trained to handle the catastrophic injuries expected in a conflict zone. We upskilled 80 doctors from the UK, Germany, Ireland, Denmark, Norway, Sweden and Qatar.

“Together, we are organising this course to assist the people in the Gaza Strip.”

RIYADH AL MASHARQA,
PLASTIC SURGEON, PALMED



Members of our teaching faculty deployed to Gaza amidst widespread destruction, witnessing the unimaginable conditions civilians faced. In this critical moment, our Co-Founder, Professor David Nott, and our Medical Director, Dr Ammar Darwish, as well as our faculty member Dr Amer Shoaib joined missions to respond to the urgent medical needs on the ground.

“I’ve been part of over 45 global missions in conflict zones, with Syria, Aleppo, being one of the most challenging. This mission to Gaza was the most difficult mission that I’ve been through physically, mentally, even psychologically.”

**DR AMMAR DARWISH,
MEDICAL DIRECTOR**

Despite the overwhelming conditions, David Nott, Ammar Darwish, and Amer Shoaib provided essential trauma surgery and medical care, ensuring that those most in need were treated with expertise and compassion.

TRAINING KUWAITI DOCTORS FOR GAZA

We have been focused on preparing doctors outside of the region for the demands of surgery in conflict. In April 2024, the Foundation will partner with the Kuwait Red Crescent Society to

deliver HEST training for 36 Kuwaiti doctors, equipping them with the skills needed to perform trauma surgery in Gaza. This will be achieved with the support of the British Embassy in Kuwait.

This training will prepare the doctors for the unique challenges they would face, from managing mass casualty incidents to handling complex injuries with limited resources.

A CONTINUED COMMITMENT TO GAZA

As the conflict shows no signs of abating, we will continue to provide vital support to medical professionals in Palestine. We are actively preparing for future missions and expanding our network of partnerships to ensure that surgeons and anaesthetists in Gaza and the West Bank have the ongoing training, resources, and solidarity they need in this time of great crisis.



Dr Ammar Darwish, Medical Director

Deepening our support in Ukraine

We have been in the privileged position of guiding Ukraine's war doctors from the beginning of Russia's full-scale invasion in February 2022. During this reporting period, we have trained 223 more surgeons, anaesthetists and nurses from every major Ukrainian city, translated materials into Ukrainian and offered scholarship opportunities to develop specialist expertise in the UK.

Our strategic commitment to localisation has seen us train and develop local Ukrainian faculty during this reporting period. Following another successful HEST and HEST for Anaesthetists (HEST-A) course in Vinnytsia in March, we plan to invite 6 Ukrainian surgeons into the DNF faculty in June 2024. Under the guidance of Ukrainian American Head of Faculty for Ukraine, Dr Mike Samotowka, these new faculty members will play a central role in delivering future HEST courses in Ukraine.

Working in close partnership with the Ukrainian Ministry of Health, the World Health Organisation (WHO) in Ukraine, and our long-term local delivery partner, the Union of Medical Care and Relief Organisations (UOSSM), we are expanding our strategic role in building surgical capacity within Ukraine and across the region. This effort addresses the critical health landscape shaped by ongoing conflict and devastation. Surgeons, anaesthetists, and nurses in Ukraine possess specialised knowledge and experience that hold immense value for both local and global medical communities. By strengthening our collaborations with Ukrainian institutions, universities, and international partners who share our mission, we aim to broaden our impact and support sustainable healthcare solutions in Ukraine.

HEST UK

As part of our ongoing support for Ukraine, we sponsored six Ukrainian surgeons to attend the Hostile Environment Surgical Training UK (HEST-UK) course in Edinburgh. This transformative week of intensive training comes at a crucial time, as skilled humanitarian surgeons are needed more than ever. The intention is that these surgeons will become part of our local Ukrainian faculty, leading the delivery of our training in Ukraine.

PACTS

We have also expanded support for Ukrainian doctors by sponsoring paediatric surgeon Dr Ershov and anaesthetist Dr Panasiuk to attend the Paediatric Advanced Cadaveric Trauma Surgery (PACTS) course. This training, incorporating immersive role-play across diverse surgical scenarios, is designed to simulate the high-stress environment of war zones.

“We wish to express our deepest thanks to the entire foundation. Through multiple courses, they have saved lives and limbs, PACTS will equip us with the skills to be more effective. Without their support, we would undoubtedly be prone to making several mistakes.”

DRS ERSHOV AND PANASIUK

Delivering impact to record numbers

Libya has faced political turmoil and unrest for the past 13 years with conflict persisting among armed groups. In February we brought essential surgical skills training to 103 doctors in Tripoli, Libya, the largest number trained in one mission, empowering them to save lives in a region often faced with critical trauma and surgical needs. **These doctors are now equipped to perform complex procedures with confidence.**

We partnered with the **Libyan Board of Medical Specialties** to deliver four surgical training courses in parallel. Over five intense days, our team of expert trainers delivered two trauma surgery courses, two anesthesia courses and a brand-new obstetrics and gynecology course.

During the week, we trained 103 doctors. Doctors we'd previously upskilled in Libya also joined our training faculty and led the teaching of several of our modules for the first time.

“Candidates travelled from all over Libya to participate in our surgical training. Their eagerness to learn and share their experiences was evident and they will now be equipped with the skills needed to deliver high quality care.”

DR MOEZ ZEITON, CONSULTANT
ORTHOPAEDIC SURGEON AND
OUR FACULTY LEAD FOR LIBYA

Delivering new products

Every two minutes, a woman loses her life to preventable causes related to pregnancy and childbirth. These staggering statistics stress the need for action. In humanitarian crises, where access to healthcare is severely limited, **maternal care becomes even more critical.**

In February 2024, the Foundation launched a new course in Obstetrics and Gynaecology. This course was developed by three key members of the faculty, Dr Pippa Letchworth, Dr Saladin Sawan and Dr Jemilat Gbadamosi.

The course covers a wide spectrum of topics in maternal and neonatal healthcare in crisis. Participants begin with trauma training before transitioning into obstetrics to understand the complexities of childbirth emergencies.

The first course was delivered in Tripoli Libya where 33 female obstetricians and gynaecologists, working in a variety of settings across the country attended the course.



Dr Moez Zeiton, Libya Faculty Lead

Our supporters

We are deeply grateful for the unwavering support of our donors and supporters. Thanks to their commitment to our shared course, we are able to deliver training when and where it is needed, supported by the highest quality simulation equipment.

Our supporters have produced and sold beautiful greetings cards for Christmas, organised picnics, garden parties and concerts which have raised thousands of pounds to support our work.

“I have smashed the target I never thought I would have reached in the first place – £5,540! I hope the Foundation are as happy as I am!”

**KATE RIBEIRO, DNF FUNDRAISER
WHO SWAM THE FIRST RELAY LEG
OF THE ENGLISH CHANNEL**

Our Friends of the David Nott Foundation (FDNFs) and Trainees of the David Nott Foundation (TDNFs) societies continue to contribute so much to our impact.

This year, we have welcomed a total of 28 FDNFs nationally and internationally, and 13 committee members into our TDNF.

These dedicated supporters not only help raise awareness and funds but also gain experience in the humanitarian sector.

Additionally, 11 volunteers from these groups assisted in our courses for Palestine in the UK, further enhancing our training programs.

Together, we are building a network of compassionate, skilled individuals dedicated to saving lives in conflict zones.

Focus

This year, we have continued to grow and thrive through meaningful networking, forging connections with like-minded resident doctors who share our passion for humanitarian surgery and global surgical education. We are deeply inspired by the stories of others and are committed to fostering a safe, inclusive, and supportive community. Our aim is to empower trainees with the understanding and education needed to excel in their future endeavours.

At the heart of our mission lies the desire to build sustainable, long-term relationships. We prioritise thoughtful preparation and steady progress over reactive measures, recognising that while urgent action is vital during crises, enduring impact stems from strategic, well-paced development. Together, we are shaping a future where global surgical care is collaborative, resilient, and prepared for the challenges ahead.

Corporate developments

People

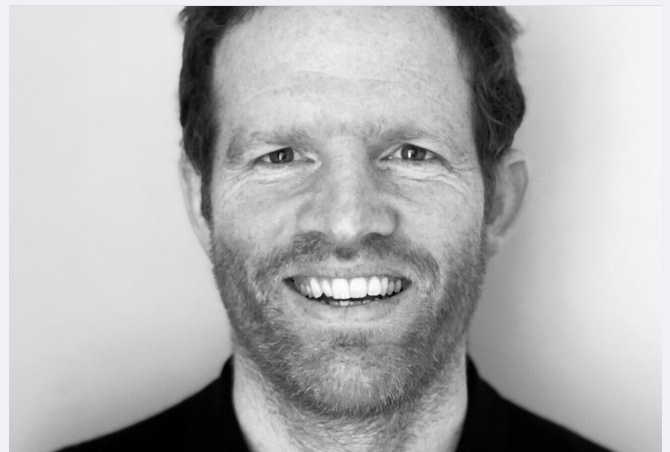
Our people are at the heart of everything we do. Every individual contributes to making our mission possible. Without our dedicated training faculty, we couldn't deliver the essential teaching. Without our office team, Board, and Co-Founders, we couldn't ensure their safe journey to and from their destinations. And without the support of our donors, volunteers, and champions, none of this could happen. It's truly all about people.

In the coming year, our priority is developing and nurturing our regional faculty. To do this, we will rely heavily on the dedication of our experienced, predominantly UK-based faculty members for guidance, mentoring and support. Developing international, regionally located faculty is a core part of achieving a sustainable mission.

The Foundation's office in Hammersmith, west London, provided a base for our team during this reporting period. However, as the global need rises for our work and logistics becomes ever more critical, we have reviewed our requirements and will be moving offices to 193 Hercules Road, London, SE1 7DL.

Given the strategic use of partner organisations, we are able to keep administrative and operational costs low relative to the sector. In addition, where possible, we will prefer employing new team members in the countries and regions we deliver our products.

With an outgoing CEO, the Board ensured continuity by making no changes to the Trustee board during the period under review. We have welcomed a new CEO, Dr James Gough, in July 2024.



Dr James Gough, Chief Executive

Finances

The Foundation remains immeasurably grateful to our committed donor base. Thanks to the generosity of our supporters, this financial year we have covered 10 courses in six locations, delivered five HEST courses, five HEST-A courses and undertaken other training activities, supported by the highest quality teaching materials and aids.

Our expertise continues to be sought out by several humanitarian organisations including the World Health Organisation (WHO), the United Nations agency responsible for global health.

By partnering with organisations that help offset our operational costs, we maximise the impact of our donors' contributions by keeping administrative expenses low. Rising travel, insurance, and training material costs have increased the expense of training doctors abroad, especially as we strive to make our programs more immersive and effective. Additionally, our HEST programme now covers expanded areas, including anaesthesia, obstetrics, and gynaecology.

Operating in high-risk regions like Ukraine brings several challenges, particularly with high insurance and travel expenses due to the heightened risks and extended travel times involved.



Objectives and activities

Our vision

We believe safe, skilled, surgical care should be available to all.

Our mission

We provide world-leading surgical training to medical professionals in countries impacted by conflict and catastrophe to enable them to deliver safe, skilled surgical care.

Our purpose remains

The advancement of health and the saving of lives by funding and/or delivering or facilitating training (either alone or in partnership with other organisations) for surgeons and medical professionals, to enable them to address the needs of patients in conflict and catastrophe zones and other austere environments.

We are a humanitarian organisation dedicated to helping those who are injured in the many intractable conflicts raging across our world. The best way we can help is by leveraging the unparalleled experience of our Co-Founder, David Nott.

Based on David's thirty years of experience as a humanitarian surgeon, the Foundation has designed a surgical training programme which equips doctors with the knowledge they need to manage a vast array of injuries faced in conflict. Decision-making strategies are at the heart of the training, as doctors have difficult decisions to make in mass casualty settings, often with minimal resources and limited recourse to clinical investigations.

Reaching those in need, no matter the challenges

Dr Israar Ul-Haq joined our HEST-UK (Hostile Environment Surgical Training-UK) course in Bolton to improve his trauma surgery skills before entering the heart of Palestine's crisis – the Gaza Strip.

Dr Israar Ul-Haq is an urgent and pre-hospital care doctor. Volunteering his expertise, Dr Ul-Haq joined three separate missions to Gaza, working in Khan Younis and Deir al Balah after attending our course.

“The course impacted every aspect of my work in Gaza, such as understanding the local environment and the types of injuries we encountered. Whether it was performing chest drains, managing blast injuries, conducting debridement, or treating burns, the training equipped me with the necessary skills I needed.”

DR ISRAAR UL-HAQ

Our values



COMPASSION

When we bear witness to conflict and catastrophe, we are moved to act. We offer education, community and friendship to every medical professional we train, and we speak up about what we see.



EXCELLENCE

We arm doctors living and working in conflict and catastrophe with world-class surgical training. We do this by recruiting experienced Faculty trainers to deliver our courses using bespoke, cutting-edge teaching equipment and simulation.



RESILIENCE

Thanks to the commitment and resilience of our trainers, we empower skilled, resilient doctors in conflict and catastrophe to face any trauma injury and strengthen their own health systems.

Our legacy

By sharing knowledge instead of material resources, our impact endures long after our small team has left, with the potential to support generations. Committed to sustainable training, we focus on equipping in-country teams to reduce our UK-based footprint each time we return to a region.

THE NEED FOR OUR WORK

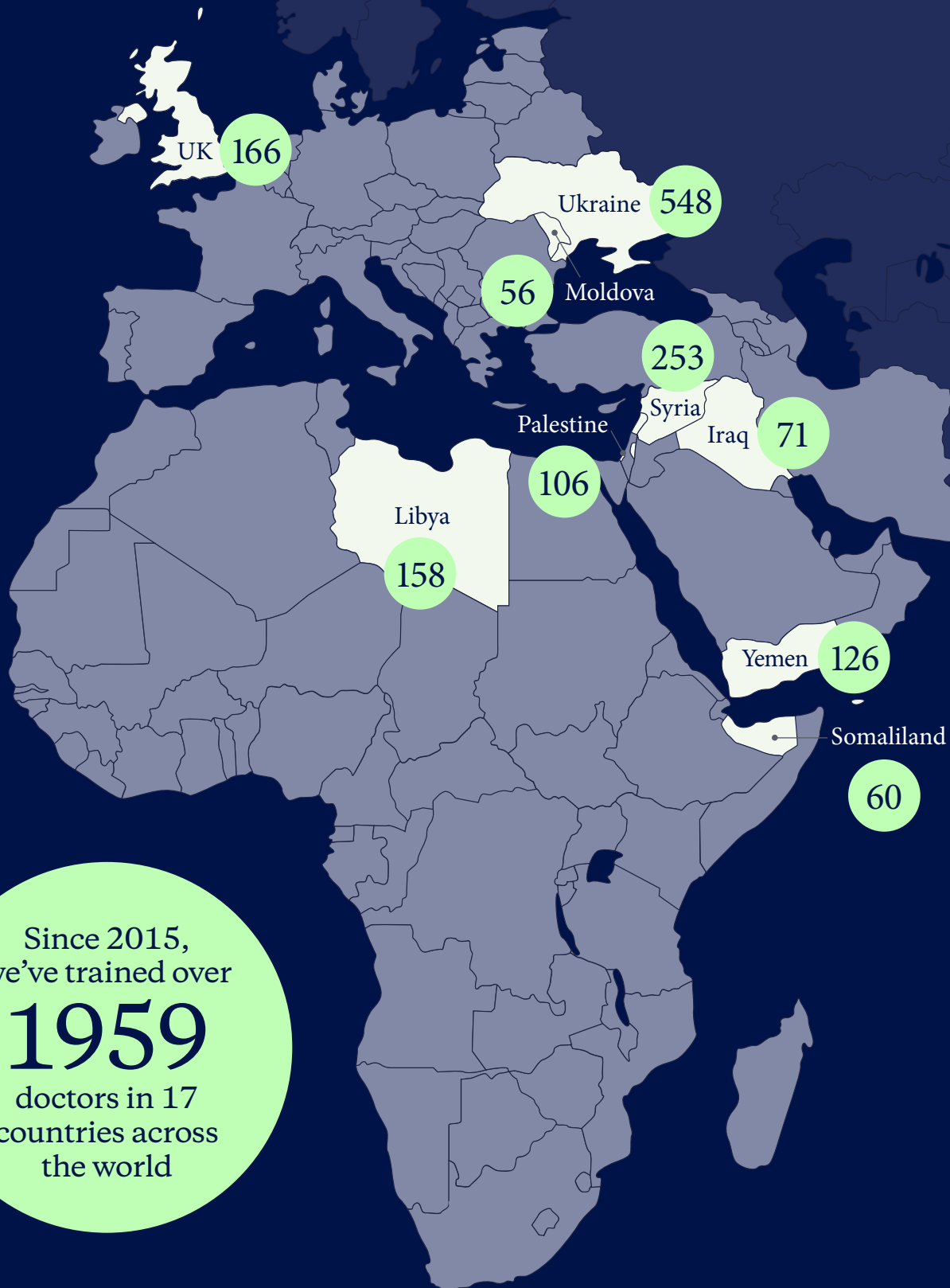
The global need for healthcare in conflict zones is more critical than ever. In May 2022, the number of people displaced by conflict, violence, and human rights abuses exceeded 100 million, according to UN Sustainable Development Goals. By the end of 2020, a quarter of the global population was living in conflict-affected countries.

Today, two billion people live in these areas, and 84 million were forcibly displaced last year alone. In 2024, it is estimated that 274 million people will require humanitarian assistance—amid growing threats like inequality, COVID-19, climate change, and cyber risks that continue to challenge peace.

While these figures are staggering, we are driven by our mission: to ensure that even amidst displacement, uncertainty, and fear, individuals have access to safe, skilled surgical care.



Achievement and performance



Since 2015,
we've trained over

1959

doctors in 17
countries across
the world

This year, we have continued to achieve significant milestones, reflecting our unwavering commitment to delivering life-saving surgical training and fostering the growth of local capacity in conflict-affected areas.



CONTINUED RESPONSE TO THE CONFLICT IN UKRAINE

Our local faculty have trained an additional 223 surgeons and anaesthetists in trauma surgery, bringing the total number of Ukrainian doctors trained to 548.

EXPANSION OF LOCAL TEACHING FACULTY

We expanded our non-UK teaching faculty to include 2 Ukrainian, 3 Libyan, and 18 Syrian trainers.

A landmark milestone was achieved with a Syrian Hostile Environment Surgical Training (HEST) course entirely led and delivered by local faculty—a testament to our commitment to localisation and sustainable knowledge transfer.



LANDMARK COURSES IN LIBYA

Our largest-scale course to date was delivered in Libya, where 103 doctors received intensive training over five days, including an additional day dedicated to laparoscopic surgery in obstetrics and gynaecology.

INSPIRING THE NEXT GENERATION OF HUMANITARIAN SURGEONS

The Friends of the David Nott Foundation student societies continue to expand, with 28 societies now active across Europe, the US, and Sub-Saharan Africa, engaging and inspiring future humanitarian surgeons.

Growth in our Trainees of the David Nott Foundation (TDNF) network has strengthened our community of alumni and future medical leaders.

NEW STRATEGIC PARTNERSHIPS

We developed a partnership with WHO-Ukraine to further align efforts in response to the ongoing conflict.



EXPLORING NEW FRONTIERS

A needs assessment reconnaissance mission to Addis Ababa, Ethiopia, was completed in January, paving the way for future training opportunities in partnership with the Ethiopian Ministry of Health and local NGOs.

Public benefit

TRUSTEES CONTINUE TO HAVE REGARD TO THE GUIDANCE ISSUED BY THE CHARITY COMMISSION ON PUBLIC BENEFIT. THE FOUNDATION PROVIDES MEDICAL EDUCATION, TRAINING AND EXPERTISE. IT DOES SO WITH THE FOLLOWING PRINCIPAL PRODUCTS.

Hostile Environment surgical training (HEST)

The HEST course is unique to the Foundation. A five-day course which covers all surgical specialisms, it equips doctors with the surgical skills and decision-making abilities to be able to address a variety of injuries they may face in conflict and disaster zones.

Since the Foundation began operations in 2015, thousands of doctors in over 17 countries have been taught life-saving surgical skills that have in many circumstances literally made the difference between life and death.

Following a needs assessment with a partner organisation, the HEST course is delivered to communities where it is needed most, sometimes to conflict frontlines like Ukraine. We are hugely appreciative of the partners with whom we work. Their local knowledge and operational capability, comprising logistics, risk analysis, security and transport, means we are able keep our

operations team to a minimum and manage our expenditure. Our partners are also able, through their networks, to help identify the doctors who would benefit most from the teaching, making sure we train those who will make the greatest impact.

Cadaveric teaching is not practical or locally acceptable in many settings. To make HEST as realistic as possible, the Foundation has designed and commissioned several prosthetic organs and vessels in addition to our life-size, whole-body simulator model, Heston. The practical sessions support the lectures, videos and discussions, creating a highly interactive and engaging programme.

We are excited by the ongoing development of our second whole-body simulator, 'Heston 2'. Due to the nature of this innovation, we do not expect it to be complete until 2026. Heston 2 will enable us to deliver courses concurrently. The average cost to train a surgeon on a HEST course has increased from the 2022-23 period. This is largely due to increased cost of air travel, insurance and the core training items that are essential to the running of the course, including prosthetic hearts, kidneys, bowel sections, veins and arteries.

HEST-A

The HEST-A (Hostile Environment Surgical Training for Anaesthetists) Course is now well established and a vital component of our delivery. In Ukraine, we have already established the beginnings of a local faculty, enabling us to work with local and international partners to plan well into the future. We would like to thank Dr Rachel Craven and Dr Ian Nesbitt for their dedication to the Foundation and their life-saving work.

In conflict, anaesthetics becomes as much an art as a science. Whether it is giving drugs and blood to patients through their bones when vessels are severely damaged, or continuing to treat patients amid ongoing crises, the course prepares the participants for any eventuality.



Dr Ian Nesbitt, Faculty Lead for Anaesthesia

TRAINING FOCUS: MOLDOVA



In December 2023, we delivered 2 back-to-back Hostile Environment Surgical Training-Anaesthesia (HEST-A) courses in Chişinău, Moldova. This training was delivered in partnership with the WHO Regional Office for Europe, which brought together 30 healthcare professionals from Moldova to address the urgent challenges posed by the war in Ukraine. The training spanned six days, with the first three days conducted in English and the subsequent three days in Moldovan.

The three-day course equipped participants with essential skills in trauma anaesthesia and surgical care for conflict environments. This training strengthened cross-border healthcare capacity and ensured those on the frontlines were better prepared to save lives in the most challenging conditions.

HEST-OG

War often prevents expectant mothers from receiving the care they deserve in their most vulnerable hour. They face the threat of death or serious complications while giving birth in fear at home, or in damaged or under-staffed hospitals.

That's why we developed the Hostile Environment Surgical Training course with a focus on obstetrics and gynaecology (HEST-O&G). Delivered by our faculty of obstetrics trainers, the course focusses on helping doctors give mothers and their babies the best possible care, despite challenging circumstances.

We use world-class birthing simulators and infant and gynaecology models to allow doctors to practice challenging births and repairs they may face in an emergency with limited resources.



In March 2024, we trialled the delivery of this course in Libya, with great success. Thanks goes to our Faculty Lead, Dr Pippa Letchworth, who has pioneered the course development, alongside Dr Saladin Sawan and Dr Jemilat Gbadamosi. In a world where a woman dies every two minutes from pregnancy or childbirth, we are dedicated to the future expansion of this training.

TRAINING FOCUS: CERVICAL CANCER IN SYRIA



In efforts to tackle gynaecological care in Syria, our faculty member Dr Saladin Sawan trained 41 Syrian doctors to screen and treat women with cervical cancer. This training aimed to address the growing need for reproductive healthcare. Over the course of the training, doctors gained vital skills in early detection and treatment of cervical cancer, empowering them to offer life-saving care to women in some of the most underserved areas. This initiative is part of our ongoing commitment to improving maternal health and strengthening local healthcare systems in Syria.

“We used operations as teaching opportunities for local doctors – residents were assisting me and watching over my shoulder. We trained anywhere between three and seven obstetrics and gynaecology residents per day. Some doctors followed me, but I made it my goal to visit as many hospitals as I could to deliver training to those who could not travel.”

DR SALADIN SAWA, FACULTY MEMBER

TRAIN THE TRAINERS

Training of trainers is a crucial pillar of our wider localisation strategy: building a team of local faculty trainers from countries where we have a presence.

As of this reporting period, we have developed and trained 1 Palestinian and 18 Syrian surgeons. By building a local teaching faculty, these trainers can then deliver courses mostly independently from our wider, mainly UK-based, faculty. An associated goal is that, in due course, the local faculty members will also teach on future HEST courses worldwide, wherever our training is needed.

We are committed to our faculty's continuous learning and development and so continue to offer guidance and support to assist in their personal and professional growth.



TRAINING FOCUS: SYRIA-TURKEY EARTHQUAKE

When word spread that specialist surgical teams from DNF and Action for Humanity would be visiting, an astonishing 2,000 people sought care at Aqrabat Hospital in northwest Syria after the devastating earthquake that took place on 6 February 2023.

Action for Humanity's team, which led the mission's surgical arm, treated 300 patients in the clinic and performed over 60 surgeries within a week. Meanwhile, in rooms above the operating theatres, the DNF team trained 23 Syrian doctors in critical skills to handle complex traumatic injuries resulting from both the ongoing conflict and recent earthquakes. Additionally, nine Syrian surgeons were trained to become David Nott Foundation trainers, building a legacy of knowledgeable and skilled medical professionals in Syria. The course, taught in Arabic by a faculty of Syrian and British Syrian surgeons, underscores our commitment to localising our impact.

Aqrabat Hospital, located in a vulnerable region in Northwest Syria, serves a population of approximately 4 million people, most of whom depend on humanitarian aid. Many of these residents—around 2.6 million—have been repeatedly displaced by the conflict from areas like Ghouta, Dara'a, Homs, and Aleppo. Challenges in the region include food and fuel shortages, health crises such as a cholera outbreak, and economic strain from the recent earthquakes that further burdened healthcare systems. Many doctors trained have reported renewed confidence and feeling better prepared to save more lives and limbs in war.

Grants and awards

The Foundation awards grants to Faculty members and other training bodies to deliver training or conduct research that aligns with the Foundation's aims and values. Grants may be given to individuals, private organisations and other charities and a policy covers the different parameters for making these awards.

To enhance our support for medical professionals, we don't just deliver surgical training. We fund scholarships for doctors and nurses who wish to take on additional training, education and research. We also fund educational initiatives of groups of medical students and trainee doctors who work in conflict and catastrophe. This global community of the Friends of the David Nott Foundation and the Trainees of the David Nott Foundation is pivotal to our global reach and long-term ambitions.

During this reporting period, we funded a PhD at King's College London, focused on the evacuation of patients in conflict. It is an honour to be able to support research which will contribute to better health systems and outcomes for patients.

Betty Boothroyd Scholarship

The Rt Hon. the Baroness Betty Boothroyd OM was our founding Patron who generously supported the Foundation. To honour her memory and commitment to our mission, we have launched the Betty

Boothroyd Scholarship Fund, supporting doctors to further their training, education and research. We are excited to be granting our first award of this scholarship in the next reporting period.

Funding for Paediatric Trauma Training

In November 2023, we funded two Ukrainian surgeons to attend the Paediatric Advanced Cadaveric Trauma Surgery (PACTS) course, which provides hands-on training in complex trauma care for children affected by conflict. We plan to support this initiative annually, equipping more surgeons with essential skills to treat young patients in war zones.

Funding for the HEST-UK Course

Through a new partnership with Royal College of Surgeons of Edinburgh, we will fund and deliver our Frontline Surgical UK (HEST-UK) course. We will enable seven doctors—six from Ukraine and one from Libya—to receive training in surgical skills for high-risk environments. This course equips doctors with the expertise needed to provide life-saving care in conflict zones. We are committed to continuing this support annually, helping more doctors from crisis-affected regions. We would like to thank Royal College of Surgeons Edinburgh for their partnership and look forward to an impactful future together.

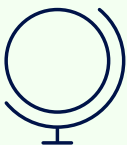
Future plans

STATEMENT OF INTENT

There will be a continuation in 2024-25 of our shifts towards a more holistic, programmatic focus that reflects more fully the variety of supportive activities and training the Foundation runs to further surgical education in areas affected by conflict. Building on the progress from the past year, we will:



Develop our suite of product offerings across all courses, operative missions, published material to be adaptable and appropriate for the rapidly changing environments we work in.



Expand local faculty and in-country teams in Ukraine, Syria, and Palestine to empower leadership and deliver locally led HEST courses. This ensures training remains relevant, sustainable, and impactful.



Offer scholarships to pioneering healthcare researchers working in conflict and catastrophe, creating new knowledge to further our mission.



Invest in our growing global community of both the Trainees and the Friends of the David Nott Foundation by supporting their fundraising, conferences, training initiatives and expansion.



Continue to develop our training offer for surgical nurses, refining the material and delivering pilot courses overseas.



Further our long-term partnership with the Royal College of Surgeons of Edinburgh to deliver a cadaveric course in the UK to train overseas DNF faculty members in Syria and Ukraine.



Due to the global rise in conflict and the need for our products and services, look to diversify and expand our sources of funding to meet that demand.



Begin to expand our reach into areas of the world plagued by forgotten or ignored crises.

Financial review

FINANCIAL POSITION

This was the eighth full year of operations for the Foundation.

We are incredibly grateful to our loyal supporter base, which allows us to focus solely on our impact: delivering high quality training in areas that need it most; and planning the year ahead with confidence. The Foundation raised £1,956k income in the period to 31 March 2024, increased from £1,392k the previous year. David and faculty trainers delivered public engagement events through presentations and talks online and in person. David’s book War Doctor and Desert Island Discs continued to stimulate interest in the work of the Foundation.

We remain immeasurably grateful for the ongoing substantial support of the Syncona Foundation and were delighted to be awarded a transformative three-year grant from the Oak Foundation in January 2024, starting in April 2025. Such generous, multi-year commitments enable us to plan for the future with confidence and focus institutional efforts on delivering our mission.

AS OF 31 MARCH 2024, THE VALUE OF THE FOUNDATION’S INVESTMENT WAS AS FOLLOWS:

COIF charities investment fund accumulation units	£862k
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EXPENDITURE

2023/24	£1,316k
2022/23	£1,612k

FUNDRAISING POLICY

We are delighted that our income in 2023/24 is 40% higher than the previous financial year. 31% (£613k) of this income figure represents the very generous legacy from Baroness Boothroyd, which is being invested to provide an income for years to come for our scholarship program.

Our principal objective in fundraising for the year was to consolidate our existing donor base, whilst exploring the potential for longer-term engagement with corporate donors and grant-giving bodies.

We elect to manage our own fundraising and do not solicit for donations through professional fundraisers, telemarketing, or other commercial participants. We take our responsibility to protect vulnerable people seriously, ensuring strict donation policy procedures and practices are in place, as is a safeguarding policy.

The Foundation has ensured its privacy notice complies with data protection laws, GDPR, and has a proactive complaint handling procedure that is published on our website. It has not received any complaints to date.

RESERVES

The reserve allows the DNF to look forward with certainty and develop long-term programme strategy underpinned by sustainable strategic partnerships and a forward plan of training missions. Alongside greater resilience, it also gives us more flexibility to respond quickly to fast developing events as we did in Ukraine. There are plans to build on these developments and continue to increase the intensity of programmatic activity in the years ahead. To support this we will expand our teaching team and invest new equipment and teaching aids as needed.

Total reserves of DNF at the 31 March 2024 were £2,626k. This is calculated as the total funds of the charity less restricted funds and less fixed assets held for charity use. The reserve has accrued in the year in review due to:

- The huge generosity of our donors, this has been our best year on record since 2015, demonstrating the compelling nature of our mission and activities to our donors.
- Our successful strategic use of operational partners to share costs, enabling us to keep administrative and operational costs low.
- An example of this is our delivery of two HEST missions with the World Health Organisation in Ukraine and Moldova, where 95% of the costs were met.

INVESTMENT POLICY AND OBJECTIVES

The reserve is managed responsibly by the Trustees. The Foundation has developed a formal investment policy to seek to protect cash assets against inflation and grow capital in real terms. The Foundation's investment objective is to achieve an average annual total return of inflation of CPI plus 4% over a rolling five-year period. Investments are managed by a third party on a discretionary basis reporting to the Board at regular intervals. The Foundation's investments are well diversified, cost effective, and offer at least monthly

liquidity. The portfolio performance for the year was 12% which exceeded our objective. The Foundation's ethical policy is applied to these investments regarding companies involved in the manufacture of controversial weapons, strategic military weapons, non-military firearms, tobacco, pornography, and online gambling. The Foundation also prefers investment partners who integrate Environmental, Social and Governance factors into the investment process and engage in active ownership to improve company performance and change behavior.

OPERATING RESERVE POLICY

Operating reserve refers to ring fenced cash set aside by the Board of Trustees as a form of working capital to guarantee the stability of the programmes, employment, and ongoing operations of the organisation. As is best practice, this provides an internal source of funds for unforeseen situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses.

Operating Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap and, if the funds are used, it is the intention of the Foundation to replenish the reserve within a reasonably short period of time.

The Operating Reserve in 2023/24 was set for four months of average budgeted operating costs, a relatively conservative provision for an organisation of this kind. The calculation of average monthly operating costs includes all recurring, predictable expenses such as programme related expenses, salaries and occupancy, but excludes depreciation, in-kind, and other non-cash expenses. Four months of budgeted operating costs equates to £615,160.

The amount of the Operating Reserve Fund will be calculated each year after approval of the annual budget, reported to the Board of Trustees, and included in the regular financial reports.

We are also bound by and will comply with the Fundraising Regulator's Code of Fundraising Practice.

Governance and management

GOVERNING DOCUMENT

The charity is controlled by its governing document (the Constitution dated 9 June 2015) and is registered as a charitable incorporated organisation. The Constitution was amended on 2 July 2021 to protect the role of our Co-Founders, David and Elly Nott, in determining the strategic direction of the charity despite not being Trustees or management themselves.

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

Appointments to the Foundation are made following an appraisal of current needs, in terms of expertise, by the Board in conjunction with the Co-Founders.

ORGANISATION

The Board of Trustees, which must have at least three members, administers the charity. The board normally meets at least quarterly but also informally on a very regular basis.

REMUNERATION POLICY

All trustees give of their time freely and in a voluntary capacity and no trustee received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in notes 16 and 25 respectively to the accounts. Compensation levels for all Foundation

employees is reviewed annually and normally increased in accordance with average earnings. The trustees also endeavour to benchmark roles against pay levels in other similar organisations.

TRUSTEE INDUCTION AND TRAINING

New trustees undergo an orientation period to brief them on their legal obligations under charity law and the Charity Commission guidance on public benefit, and inform them of the content of the Constitution, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction period they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate undertaking their role.

VOLUNTEERS

We are immensely grateful to volunteers who undertake challenge events and fundraising activities to support our work. Our Friends of the David Nott Foundation student societies and Trainees of the David Nott Foundation group are a vibrant community who conduct activities such as bake sales, quizzes and online workshops. We estimate a cumulative total of their efforts being 30 hours for the financial year.

RISK MANAGEMENT

The trustees have a risk management strategy which comprises: An annual review of the principal risks and uncertainties that the charity faces. The establishment of policies, systems, and procedures to mitigate those risks identified in the annual review. The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise. This work has identified that overseas work and travel to conflict and disaster areas is an area of major risk. Key mitigants to these risks are security assessments, security procedures, security training and insurance.

Legal and administrative details

REGISTERED CHARITY NAME

The David Nott Foundation

CHARITY REGISTRATION NUMBER

1162537

PRINCIPAL OFFICE

193 Hercules Road, London, SE1 7DL

TRUSTEES

Mr G J Hodgkin (Chair)
Ms C Hughes
Mr R R Hoare
Mr S J Armitage
Ms K E L Kingstone

CHIEF EXECUTIVE

Dr James Gough, Chief Executive
(from July 2024)

Elly Nott, former Chief Executive
(to March 2024)

AUDITORS

Shipleys LLP Chartered Accountants
& Statutory Auditor 10 Orange Street,
Haymarket London WC2H 7DQ

BANKERS

The Co-operative Bank Business Direct
PO Box 250 Skelmersdale WN8 6WT

INVESTMENT MANAGERS

CCLA Investment Management Limited
Senator House 85 Queen Victoria Street
London EC4V 4ET

Trustees' responsibility statement

THE TRUSTEES ARE RESPONSIBLE FOR PREPARING THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS IN ACCORDANCE WITH 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and accounting 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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report was approved on 20 December 2024 and signed on behalf of the trustees by:



Ms C Hughes, Trustee

Independent Auditor's report to the Trustees

Year ended 31 March 2024

OPINION

We have audited the financial statements of The David Nott Foundation ('the charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources 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 Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the David Nott Foundation's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The extent to which the audit was considered capable of detecting irregularities including fraud

- We obtained an understanding of the charity's activities, controls and laws and regulations and assessed the susceptibility of the charity's financial statements to material misstatement from irregularities, including fraud.

- We determined that the laws and regulations that are most significant to the charity are the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Charities Act 2011 and the charity's governing document.
- Based on this understanding we designed our audit procedures to detecting irregularities, including fraud. Testing undertaken included making enquiries on the management and those charged with governance; journal entry testing; review of bank letters, investments reports, trustee board minutes and the governing document; review of transactions for any undisclosed related party transactions; reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations. These procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for

one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shipleys LLP Chartered Accountants & Statutory Auditor

10 Orange Street
Haymarket
London
WC2H 7DQ

Shipleys LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

20 December 2024

Statement of Financial Activities

YEAR ENDED 31 MARCH 2024

		2024		2023	
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	1,572,155	186,785	1,758,940	1,243,636
Income from charitable activities	6	153,724	-	153,724	136,755
Investment income	7	43,379	-	43,379	11,340
Total income		1,769,258	186,785	1,956,043	1,391,731
Expenditure on:					
Raising funds	8	(57,564)	-	(57,564)	(64,933)
Charitable activities	9	(1,192,666)	(65,742)	(1,258,408)	(1,547,305)
Total expenditure		(1,250,230)	(65,742)	(1,315,972)	(1,612,238)
Net income / (expenditure) before net gains / (losses) on investments		519,028	121,043	640,071	(220,507)
Net gains / (losses) on investments	13	92,285	-	92,285	(6,925)
Net income / (expenditure) and net movement in funds		611,313	121,043	732,356	(227,432)
Reconciliation of funds					
Total funds brought forward		2,153,429	81,877	2,235,306	2,462,738
Total funds carried forward		2,764,742	202,920	2,967,662	2,235,306

Balance sheet

31 MARCH 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	17		187,152		229,251
Investments	18		861,763		769,478
			1,048,915		998,729
Current assets					
Debtors	19	702,067		138,069	
Cash at bank and in hand		1,239,483		1,192,287	
		1,941,550		1,330,356	
Creditors: amounts falling due within one year	20	(22,803)		(93,779)	
Net current assets			1,918,747		1,236,577
Total assets less current liabilities			2,967,662		2,235,306
Net assets			2,967,662		2,235,306
Funds of the charity					
Unrestricted funds	22		2,764,742		2,153,429
Restricted funds	23		202,920		81,877
Total charity funds			2,967,662		2,235,306

These financial statements were approved by the board of trustees on 20 December 2024 and are signed on behalf of the board by:



Ms C Hughes, Trustee

Statement of Cash Flows

YEAR ENDED 31 MARCH 2024

		2024	2023
	Note	£	£
Cash flows from operating activities			
Net income / (expenditure)		732,356	(227,432)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		59,709	61,633
Loss on disposal of fixed assets		6,182	7,865
Net gains on investments		(92,285)	6,925
Dividends and interest from investments		(43,379)	(11,340)
<i>Changes in:</i>			
Trade and other debtors		(563,998)	(54,943)
Trade and other creditors		(70,976)	26,980
Cash generated from / (used in) operations		27,609	(190,312)
Net cash from / (used in) operating activities		27,609	(190,312)
Cash flows from investing activities			
Dividends and interest from investments		43,379	11,340
Purchase of tangible assets		(23,792)	(106,381)
Net cash from / (used in) investing activities		19,587	(95,041)
Net increase / (decrease) in cash and cash equivalents	27	47,196	(285,353)
Cash and cash equivalents at beginning of year		1,192,287	1,477,640
Cash and cash equivalents at end of year		1,239,483	1,192,287

Notes to the Financial Statements

YEAR ENDED 31 MARCH 2024

1. GENERAL INFORMATION

The charity is a Charitable Incorporation Organisation, registered in England and Wales. The address of the principal office is David Nott Foundation, 193 Hercules Road, London, SE1 7DL. The objectives of the charity are set out on page 12.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The David Nott Foundation meets the definition of a public benefit entity under FRS 102.

The functional currency of the charity is considered to be pounds sterling because that is the currency of the primary economic environment in which the charity operates. The financial statements are also presented in pounds sterling.

The amounts in the financial statements are prepared to the nearest £, unless otherwise stated.

Going concern

The financial statements of the charity have been prepared on the going concern basis.

The charity's overseas programme expanded considerably, especially in the second half of the reporting year with four missions to Ukraine, one to Moldova, one to Libya, and two in the UK, focused on preparing medical professionals for missions in Gaza. Staff and faculty members also combined to conduct preparedness activities in Ethiopia, widely reported as being sufficiently fragile to warrant future attention.

Teaching faculty membership expanded five-fold over the reporting period, necessitating creation of a new induction course and the development of a hierarchy to manage its outputs. Partnerships remained static over the year, albeit institutional funding was sourced and received from the World Health Organisation's Ukraine office in return for delivering a programme that, by 2026, would localise impact.

We expanded the number of Friends organisations within British and overseas universities and assisted the Trainees of the David Nott Foundation to develop the next generation of humanitarian medical professionals.

We expanded our training offer to incorporate a distinct course in obstetrics and gynaecology, and further embedded the anaesthesiological course created the preceding year. We also launched a project to create a hostile environment course for nurses, which will be delivered in the next financial year, but which saw a great deal of development in 2023/2024. Time was expended developing a strategic partnership with the Royal College of Surgeons in Edinburgh to deliver a five-day cadaveric course twice in the forthcoming financial year.

There are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. They are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from legacies is recognised when entitlement has passed to the charity, it is probable and the amount can be reliably measured. Receipt is probable when there has been grant of probate, the executors have established that there are sufficient assets to pay the legacy and any conditions attached to the legacy are within the control of the charity or have been met.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. In accordance with the Charities SORP (FRS 102), the contribution of volunteers is not recognised in the accounts.

Income from charitable activities relates to course fees and is recognised when the course takes place.

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is recognised on an accruals basis and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff, premises, finance and governance costs. These costs have been allocated between expenditure on raising funds and expenditure on charitable activities on the basis of an estimate of the proportion of time spent by staff on those activities.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

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

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awarded that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to the grant is outside of the control of the charity. Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of that asset as follows:

Teaching equipment	25% reducing balance
Computer equipment	25% reducing balance
Office equipment	25% reducing balance

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year-end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Financial instruments

The charity only 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 their settlement value unless otherwise stated in the accounting policies.

Debtors

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

Cash at bank and in hand

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

Creditors and provision

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

Operating lease commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Differences between contributions payable in the year and the contributions actually paid are shown either in accruals or prepayments on the balance sheet.

Judgements and estimates

There are no judgements or key sources of estimation uncertainty that would have a significant effect on the carrying amounts of assets and liabilities recognised in the financial statements.

4. TAXATION

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objectives.

5. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Donations	937,822	186,785	1,124,607
Legacy	620,333	-	620,333
Gift in Kind	14,000	-	14,000
	1,572,155	186,785	1,758,940
	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations	1,112,538	131,098	1,243,636

During the year, the charity received donated services relating to legal services. The value of these services to the charity is estimated at £14,000 (2023: £nil). The estimated value of these services is recognised within income as a donation with an equivalent expense through the Statement of Financial Activities.

6. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Course fees	153,724	153,724	136,755	136,755

7. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Deposit account interest	43,379	43,379	11,340	11,340

8. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Cost of raising funds	40,366	40,366	45,683	45,683
Support costs	17,198	17,198	19,250	19,250
	57,564	57,564	64,933	64,933

9. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Hostile Environment Surgical Training (HEST)	914,542	65,742	980,284
Other training projects	278,124	-	278,124
	1,192,666	65,742	1,258,408

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Hostile Environment Surgical Training (HEST)	1,127,869	140,096	1,267,965
Other training projects	279,340	-	279,340
	1,407,209	140,096	1,547,305

ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Grant funding of activities	Direct costs	Support costs	Total funds 2024
	£	£	£	£
Hostile Environment Surgical Training (HEST)	-	830,650	149,634	980,284
Other training projects	25,426	170,289	82,409	278,124
	25,426	1,000,939	232,043	1,258,408

	Grant funding of activities	Direct costs	Support costs	Total funds 2023
	£	£	£	£
Hostile Environment Surgical Training (HEST)	-	1,145,400	122,565	1,267,965
Other training projects	15,620	199,288	64,432	279,340
	15,620	1,344,688	186,997	1,547,305

10. ANALYSIS OF SUPPORT COSTS

	Fundraising	HEST	Other projects	Total 2024
	£	£	£	£
Premises costs	6,570	57,163	31,482	95,215
IT costs	681	5,927	3,264	9,872
Insurance	1,609	14,000	7,710	23,319
Depreciation	350	3,042	1,675	5,067
Bank charges	92	793	438	1,323
Governance costs	7,896	68,709	37,840	114,445
	17,198	149,634	82,409	249,241

Support costs are allocated to the activities of the charity based on the estimated time spent on those activities by the charity's employees.

	Fundraising	HEST	Other projects	Total 2023
	£	£	£	£
Premises costs	6,941	44,194	23,232	74,367
IT costs	663	4,223	2,220	7,106
Insurance	1,475	9,393	4,938	15,806
Depreciation	423	2,696	1,418	4,537
Bank charges	141	899	472	1,512
Governance costs	9,607	61,160	32,152	102,919
	19,250	122,565	64,432	206,247

11. GOVERNANCE

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Accountancy	4,226	4,226	6,250	6,250
Audit	8,634	8,634	8,340	8,340
Staff costs	70,167	70,167	67,267	67,267
Legal and professional fees	31,418	31,418	21,062	21,062
	114,445	114,445	102,919	102,919

12. ANALYSIS OF GRANTS

	2024	2023
	£	£
Scholarships	25,426	15,620
Total grants	25,426	15,620

13. NET GAINS / (LOSSES) ON INVESTMENTS

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Gains/(losses) on listed investments	92,285	92,285	(6,925)	(6,925)

14. NET INCOME

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Auditor's fee:		
• audit fee	8,634	8,340
• accountancy	1,452	3,736
• corporation tax	840	1,170
• payroll	1,934	1,344
Depreciation of tangible fixed assets	59,709	61,633
Operating lease expense – land and building	83,469	63,245

15. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	255,351	229,129
Social security costs	23,544	16,916
Employer contributions to pension plans	5,578	4,835
	284,473	250,880

Pension costs are allocated to activities on the basis of time spent by each employee and are wholly allocated to unrestricted funds.

The average head count of employees during the year was 5 (2023: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Charitable activities	4.5	4.3
Fundraising	0.6	0.5
	5.1	4.8

No employee received employee benefits of more than £60,000 during the year (2023: none). Pension contributions of £nil (2023: £nil) were paid on behalf of higher paid employees during the year. The number of higher paid employees accruing benefits under defined contribution pension schemes were nil (2023: nil).

16. TRUSTEE REMUNERATION AND EXPENSES

The trustees have not received any remuneration during the year (2023: £nil). No out of pocket expenses were reimbursed to trustees during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

17. TANGIBLE FIXED ASSETS

	Teaching equipment	Computer equipment	Office equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	549,118	27,224	2,224	578,566
Additions	16,276	7,326	190	23,792
Disposals	(11,066)	(10,749)	(1,161)	(22,976)
At 31 March 2024	554,328	23,801	1,253	579,382
Depreciation				
At 1 April 2023	337,050	11,423	842	349,315
Charge for the year	54,642	4,705	362	59,709
Depreciation on disposals	(7,535)	(8,547)	(712)	(16,794)
At 31 March 2024	384,157	7,581	492	392,230
Carrying amount				
At 31 March 2024	170,171	16,220	761	187,152
At 31 March 2023	212,068	15,801	1,382	229,251

18. INVESTMENTS

	2024	2023
	£	£
Fair value		
At 1 April 2023	769,478	776,403
Net gain / (loss) on revaluation	92,285	(6,925)
At 31 March 2024	861,763	769,478
Historical cost	570,000	570,000
Analysis of investments at 31 March 2024:		
UK listed investments	861,763	769,478

All investments are carried at their fair value. Holdings in investment funds, unit trusts and open-ended investment companies are at the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The following investments were material in the context of the investment portfolio:

COIF Charities Investment Fund - £861,763 (2023: £769,478).

The main form of financial risk faced by the charity is the volatility in investment markets due to wider economic conditions and variability of investment returns. This risk is mitigated by obtaining advice from a financial expert on the charity's investment portfolio.

19. DEBTORS

	2024	2023
	£	£
Trade debtors	9,683	14,881
Prepayments and accrued income	675,783	113,388
Other debtors	16,601	9,800
	702,067	138,069

Included in accrued income is a legacy receivable of £620,333 (2023: £nil). This legacy includes a further residuary gift of which the value is uncertain and has not been accrued but is unlikely to exceed £77,000.

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,876	66,387
Accruals and deferred income	16,927	12,302
Social security and other taxes	682	9,729
Other creditors	3,318	5,361
	22,803	93,779

21. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,578 (2023: £4,835).

22. UNRESTRICTED FUNDS

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	1,953,951	1,769,258	(1,250,230)	–	2,472,979
Unrealised gain on investment	199,478	–	–	92,285	291,763
	2,153,429	1,769,258	(1,250,230)	92,285	2,764,742

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	2,165,460	1,260,633	(1,472,142)	–	1,953,951
Unrealised gain on investment	206,403	–	–	(6,925)	199,478
	2,371,863	1,260,633	(1,472,142)	(6,925)	2,153,429

The unrealised gain on investment is the difference between the historical cost of the investment and the fair value recognised in these financial statements.

23. RESTRICTED FUNDS

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
Simulator	65,065	150,000	(16,267)	–	198,798
Digital project	4,122	–	–	–	4,122
Ukraine	–	11,000	(11,000)	–	–
Gaza	–	20,000	(20,000)	–	–
UK HEST	5,000	–	(5,000)	–	–
Syria-Turkey Earthquake	7,690	5,785	(13,475)	–	–
	81,877	186,785	(65,742)	–	202,920

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 2023
	£	£	£	£	£
Simulator	86,753	–	(21,688)	–	65,065
Digital project	4,122	–	–	–	4,122
Ukraine	–	116,408	(116,408)	–	–
Obstetrics training	–	2,000	(2,000)	–	–
UK HEST	–	5,000	–	–	5,000
Syria-Turkey Earthquake	–	7,690	–	–	7,690
	90,875	131,098	(140,096)	–	81,877

Restricted funds can only be used for particular restricted purposes within the objects of the charity as specified by the donor or when funds are raised for particular restricted purposes:

SIMULATOR

Open Society Institute grant for teaching materials for war surgery training. A further donation of £150,000 was received from the Syncona Foundation for a second full body simulator.

DIGITAL PROJECT

Vodafone Foundation grant to support the costs used for the development and ongoing support of the charity's learning platform for sharing videos and information related to the work of the charity.

UKRAINE

Funds donated by a number of organisations and individuals to support work by the Foundation to train Ukrainian surgeons.

GAZA

CHK Foundation funding to support work by the Foundation to support surgeons who are working in Gaza to attend the specialist training course in the UK, or to attend a locally delivered HEST course.

UK HEST

Funds donated to support a UK based HEST programme.

SYRIA-TURKEY EARTHQUAKE

Funds donated by a number of organisations and individuals to support work by the Foundation to train Syrian and Turkish surgeons in the recent earthquake zone.

OBSTETRICS TRAINING

Funds donated to support Obstetrics training in war and disaster zones.

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	138,354	48,798	187,152
Investments	861,763	–	861,763
Current assets	1,787,428	154,122	1,941,550
Creditors less than 1 year	(22,803)	–	(22,803)
Net assets	2,764,742	202,920	2,967,662

	Unrestricted funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	164,186	65,065	229,251
Investments	769,478	–	769,478
Current assets	1,313,544	16,812	1,330,356
Creditors less than 1 year	(93,779)	–	(93,779)
Net assets	2,153,429	81,877	2,225,306

25. RELATED PARTY TRANSACTIONS

The key management personnel of the charity comprise the trustees, the chief executive, the chief operating officer, and the head of communications & engagement. The total employee benefits of the key management personnel of the charity was £162,753 (2023: £123,217).

There were no other related party transactions for the years ended 31 March 2024 or 31 March 2023.

26. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2024, the charity had total minimum lease payments under non-cancellable operating leases as set out below:

	Land and buildings	
	2024	2023
	£	£
Operating leases which expire:		
Within 1 year	49,544	11,760

27. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Net cash			
Cash at bank and in hand	1,192,287	47,196	1,239,483

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Net cash			
Cash at bank and in hand	1,477,640	(285,353)	1,192,287

28. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted Funds	Total Funds 2023
	£	£	£
Income and endowments			
Donations and legacies	1,112,538	131,098	1,243,636
Income from charitable activities	136,755	–	136,755
Investment income	11,340	–	11,340
Total income	1,260,633	131,098	1,391,731
Expenditure on:			
Raising funds	(64,933)	–	(64,933)
Charitable activities	(1,407,209)	(140,096)	(1,547,305)
Total expenditure	(1,472,142)	(140,096)	(1,612,238)
Net expenditure before net losses on investments	(211,509)	(8,998)	(220,507)
Net losses on investments	(6,925)	–	(6,925)
Net expenditure and net movement in funds	(218,434)	(8,998)	(227,432)
Reconciliation of funds			
Total funds brought forward	2,371,863	90,875	2,462,738
Total funds carried forward	2,153,429	81,877	2,235,306

“I am so proud of everything the David Nott Foundation has achieved in our first nine years of operations. It feels like yesterday that I began this journey at David and I’s kitchen table. I had absolute clarity on the need for safe, skilled surgical care and how we could contribute to making it a reality. Since then, the scale of the need and complexity of the challenges have only increased but in 2025 we will mark ten years of making a difference and look ahead to the decades to come, filled with that same purpose, energy and determination.”

ELEANOR NOTT, CO-FOUNDER AND SENIOR ADVISER

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David Nott
FOUNDATION