



**NATIONAL
EMERGENCIES
TRUST**

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National Emergencies Trust Marking five years

**Annual Report & Accounts
2024 - 2025**

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Statement from the Chair, John Barradell



“ Across the UK, the conversation around resilience is changing, and rightly so. No longer is it enough to focus solely on the economic recovery from disasters. Increasingly, we are recognising that resilience must reach further: into our communities, our relationships, and our wellbeing. It must be a true whole society effort.

This principle was brought into sharp focus this year at the Insurance in a Changing World conference at The Conduit where the Trust was privileged to host a panel. Leaders from housing, heritage, climate and disaster response came together to reflect on the growing challenges we face - from flooding to food insecurity, and from energy disruption to the rising threat of global conflict. Among the strongest themes to emerge was the need for deeper cross-sector collaboration: not just to protect financial assets, but to support the human beings behind the headlines.

For the past five years this same belief has underpinned the National Emergencies Trust's work. Disaster recovery is not only about urgent financial support, though that is often essential. It's also about addressing trauma, enabling peer support, and empowering communities to rebuild with dignity and strength. It's why our approach continues to be shaped by the voices of survivors, through our Survivors Advisory Panel and research efforts like Stories After The Storms, which is uncovering the long-term psychosocial impacts of flooding across the UK.

Importantly, these insights are not just shaping our own work, they are informing broader strategic conversations thanks to the Trust's growing role within national resilience groups. We are there to bring the voice of UK charities and, critically, survivors, into the UK's preparedness, response and recovery planning.

It's why we work closely with Local Resilience Forums, the Voluntary and Community Sector Emergencies Partnership, the UK Resilience Forum and governments across the four nations. It's why we've delivered training to more than 600 police officers and 226 Family Liaison Officers this year. And it's why we continue to build our network of Appeal Partners and community foundations: so that when the worst happens, we can act swiftly and collectively.

When disaster struck in Southport last summer, we saw the power of these relationships in action. Working alongside the Community Foundation for Lancashire and Merseyside, government departments and local charities, we were able to support a compassionate, coordinated response that included both financial and emotional assistance. It's just one example of how a whole-of-society approach can work in practice.

As we mark our fifth year, we remain clear-eyed about the challenges ahead, but also heartened: by the growing momentum around collaboration, the elevation of survivor perspectives, and the shared ambition we see across sectors to strengthen both systems and communities. Resilience isn't just about returning to normal. It's about building back wiser, fairer and stronger, together.”

A handwritten signature in black ink, appearing to read 'John Barradell', with a long, sweeping horizontal line extending to the right.

John Barradell
Chair,
National Emergencies Trust

Statement from the CEO, Mhairi Sharp



In another year marked by uncertainty and challenge, the National Emergencies Trust's mission has remained steadfast: to ensure that survivors of UK disasters receive the vital support they need, when they need it most.

Sometimes that means mobilising national appeals. At other times, it means strengthening the sector's collective readiness by providing expertise in emergencies we don't activate for. At all times, it means listening to those affected, and acting on what we hear.

The devastating events in Southport last July served as a powerful reminder of the role we can play in localised disaster events. We were privileged to support our partners at the Community Foundation for Lancashire and Merseyside as they led the 'Southport Stronger Together' appeal, providing operational support, fundraising counsel, and mental health resources, while helping to convene a unified and survivor-informed response with government and the wider charitable sector.

Our work over the past year has focused heavily on building capacity where it counts. We've supported local community foundations through training and workshops, helped charities across the UK to develop disaster-ready frameworks, and grown our Appeal Partners Programme to bring more organisations into our network of readiness. We also launched a crypto-fundraising pilot to make supporting appeals more inclusive, keeping pace with changing donor behaviours.

Strengthening national resilience has been a key priority. As active participants in forums like the UK Resilience Forum, the Victims of Terrorism Unit, and the Cabinet Office VCS CEOs advisory group, we've advocated for survivor-informed approaches at the highest levels. We've supported the launch of the UK's new gov.uk/prepare platform, contributed to strategic developments at the UK Resilience Academy, and helped shape improved data-sharing protocols to ensure that charitable funds reach those affected more efficiently.

Above all, we've continued to elevate the voices of those with lived experience. The findings of our Bee The Difference report, led by young survivors of the Manchester Arena attack, have driven real change. From contributing to new Government measures under The Plan for Change, to helping shape the response in Southport, and even being shared with international leaders and the United Nations, their advocacy is creating impact across borders.

Our partnership with The King's Trust, launched in November, is another important step. It will ensure that young people affected by future disasters can access meaningful health, wellbeing and development support, addressing a long-standing gap in post-disaster care. Meanwhile, our Survivors Advisory Panel worked with us to publish media guidance designed to safeguard mental health and champion responsible reporting during crises, a long-overdue tool for both survivors and journalists.

Each of these milestones reflects a fundamental fact: that resilience comes not just from swift responses, but from strong relationships. It's through the generosity of our donors, the dedication of our partners, the commitment of our volunteers, and the lived wisdom of survivors that we've been able to make so much progress over our first five years - and why I'm optimistic about what we can achieve together in the year ahead.



A handwritten signature in black ink, appearing to read 'M. Sharp'.

Mhairi Sharp
Chief Executive Officer,
National Emergencies Trust



NATIONAL EMERGENCIES TRUST

Five years of the National Emergencies Trust

“Just four months after the National Emergencies Trust launched, the Coronavirus Appeal proved transformational. It raised £100 million in a matter of weeks, reached an estimated 13 million people, and forged partnerships that might otherwise have taken years to build. As we mark our fifth anniversary, the team can be incredibly proud that their progress since has been equally groundbreaking. The Trust has developed new partnerships and networks, changed legislation, launched pioneering research, and driven digital innovation - all so that future disaster survivors, and their loved ones, can be better served. **”**

Lord Richard Dannatt, Founding President



Trustees' Annual Report

About The National Emergencies Trust

When disaster strikes without warning, we're here to make sure no-one is left behind. Our work today improves outcomes when it matters most.

Our mission

We exist to improve the lives of UK disaster survivors and their loved ones. During disasters we act fast to activate a nationwide emergency appeal to raise funds for those affected. Outside appeals we collaborate with survivors and change-makers to strengthen UK support systems so that when disasters strike, those impacted will receive the best possible care.

Our vision

A world where emergency survivors and their loved ones receive the vital support they need, when they need it.

Our story

After the Grenfell Tower fire and the Manchester Arena attack in 2017, the Charity Commission for England and Wales proposed a new charity be created to improve the response to future disasters; from reducing fundraising fraud to getting support to people faster.

Launched in November 2019 by His Royal Highness Prince William The Prince of Wales, we are an independent UK charity dedicated to raising funds and creating change. Our first appeal, the Coronavirus Appeal, raised £100 million for those impacted by the Covid-19 pandemic, touching an estimated 13 million lives.

How we help

During emergency appeals

One trusted place to donate

By offering one trusted place to give when a national emergency arises, we're here to ensure public donations are shared out fast and fairly, and to minimise fraud.

A more compassionate approach

The aftermath of a national emergency can be a traumatic time. By providing a single point of contact for survivors to apply to for financial support, we can reduce the burden on them.

Outside emergency appeals

Support during local disasters

When a disaster doesn't meet our own activation criteria we offer expert advice and hands-on support to local organisations that are raising funds for those impacted.

Survivor-led change

Outside appeals we learn from survivors of past disasters and collaborate with policymakers, first responders, companies and charities to create positive change together.

How emergency appeal funds support survivors

When you donate to a National Emergencies Trust appeal, you help survivors in four ways:

1. For those who sustain injuries, donations support their physical rehabilitation and enable them to maintain their quality of life.
2. The trauma of emergencies can profoundly affect survivors. Donations help them to access mental health support in the short and longer-term.
3. Donations provide bereavement support to the families and loved ones of those who lose their lives during emergencies.
4. Donations can help those facing financial hardship to meet immediate needs, and to rebuild their lives and their livelihoods following an emergency.

We launch an appeal if:



The emergency has national significance, even if the impact is local - for example, a terrorist attack, major fire or natural disaster



The event or events create immediate and unmet need



There is reason to believe that a public appeal would be successful - for example, we can see the public is starting to donate via individual giving platforms



The Board of Trustees considers whether an appeal feels like the right thing to do

Our charitable objectives

- To support the physical and/or mental health and wellbeing of those affected by emergency incidents, including the victims, their families and dependents
- To support the financial needs of those affected by emergency incidents, including the victims, their families and dependents
- To support wider needs that may arise from emergency incidents providing that this:
 - Benefits the victims, their families and dependents; and/or
 - Relates to the charitable needs of people in the areas affected whose livelihoods, security or health are at risk; and/or
 - Benefits the public in an area affected by an emergency incident, including (without limitation) by supporting charities and other voluntary organisations in such an area.

Our values



Trusted to support people in their time of greatest need



Agile so survivors and their loved-ones receive support as soon as they need it



Compassionate towards the needs of survivors, our people and our partners



Transparent in the way we share information and make decisions



Innovative to create the best outcomes and minimise costs



Collaborative with partners and the sector, learning and sharing to make a meaningful difference

How we work

Led by lived experience

In order to ensure equitable allocation of funding and that we listen and respond to the needs of individuals and communities affected by disasters, the National Emergencies Trust draws on the valuable lived experiences of two key advisory groups:

Survivors Advisory Panel members have first hand experience of emergencies. They help to shape our strategy, inform our governance and processes, and more.

Equity Advisory Panel members help to guide the way we plan for emergencies, scrutinise allocation strategies, feed into how we fund and fundraise; and contribute to our Equity, Diversity and Inclusion (EDI) Action Plan.

We are extremely grateful to our volunteer advisory group members. With their unique lived expertise, we can create the best possible outcomes for future survivors and loved ones.

Royal Patron

HRH, Prince William, The Prince of Wales became the charity's Royal Patron in April 2020, supporting the £100 million Coronavirus Appeal which touched 13 million lives.

HRH Prince William, The Prince of Wales's willingness to act fast to help us to raise awareness of our emergency appeals means the public knows we are here as a trusted place to donate to, and survivors and their loved ones know we're here to offer the support they need.

As we mark our fifth year, HRH Prince William, The Prince of Wales has recorded a special video message to reflect on the charity's journey and express his gratitude to everyone involved, including those who have donated to it over the past five years.

We would like to echo this with a huge thank you of our own. The work we do would not be possible without the amazing people and organisations who have so generously given their time, money, ideas and enthusiasm to help us improve the lives of those affected by UK disasters.



[You can view the video here.](#)



Now more than ever I am grateful the National Emergencies Trust is here. It has shown what's possible when we come together to create change.

HRH, Prince William, The Prince of Wales



Our Patrons make our vital work possible

Our agile 'pop-up' emergency response model allows us to keep our team lean and our core charity costs low. But this approach also means we rely heavily on the incredible fundraising, strategic, and operational support of our amazing Patrons.

Beyond their vital funding which enables us to continue our work between emergency appeals. Over the past year alone, our Patrons have helped us in a diverse range of ways. They have hosted events with our survivor communities, put forward expert speakers, joined crisis exercises, contributed to our survivor-led research projects and offered valuable meeting spaces.

We are proud to call the following organisations our Patrons and would like to extend our heartfelt thanks for their time, passion and valuable contributions over the last year.



Christopher
Laing Foundation



Welcome Break

Improving outcomes for disaster survivors

Explore how we are addressing the issues that survivors face and contributing to a more resilient UK

Building capacity during local disasters

By offering support during disasters we don't activate for, we can transfer vital knowledge and skills to the communities responding. It's one way we can help to level-up the response to future local disasters. Meanwhile, because every disaster is different, there are always new and valuable learnings that strengthen our own team's approach.

Support for the Southport response

On 29 July 2024 an attack at the Hart Space Dance Studio in Southport claimed the lives of three young girls, injured ten others, and deeply impacted the local community.

In the aftermath of the attack, a number of high profile local appeals were launched to support those affected and contribute to community recovery. The Trust convened local and national government, and the charitable sector, to help ensure an effective and compassionate approach.

We coordinated a roundtable with the Charity Commission, Fundraising Regulator, giving platforms and responding charities. It offered a valuable chance to share progress, insights and learnings, and take a joined-up approach.

When you see national level working, but delivering locally through the communities that charities serve, it really does make a big difference. And that for me, is what is great to see from the National Emergencies Trust.

David Holdsworth, CEO, Charity Commission for England and Wales

The value the National Emergencies Trust added to our Southport response was their ability to convene both public and charitable sectors; the fundraising platforms and major donors.

Rae Brooke, CEO, Community Foundation Lancashire and Merseyside

Our team also provided round-the-clock fundraising and operations support to our partner, the Community Foundation for Lancashire and Merseyside (CFLM), which was leading the 'Southport Stronger Together' appeal.

Initially we helped the team establish its fundraising infrastructure and communication materials, and provided live intelligence-sharing as the situation evolved. Latterly, we offered counsel on fund distribution, and liaised with a number of government departments to ensure that those accepting a charitable gift would continue to receive any pre-existing benefits from the State.

The Trust's new Mental Health Advisory Panel provided guidance and resources to CFLM and wider local service providers to help inform the mental health care for those affected.

Strengthening UK resilience and readiness

We are proud to be an active member of multiple national resilience agencies and steering groups. As well as offering a convening voice from the UK charity sector, we're there to advocate for survivors within the UK's preparedness, response and recovery systems - and provide survivor-informed training for front-line responders.

Connecting to create change at a strategic level

Since the Trust first launched in November 2019, 'making friends before we need them' has been a central pillar of our work. Having broad networks and strong relationships is vital in a crisis - it means we can all move faster for those affected because we know one another's strengths.

We participate in a wide variety of groups at a strategic level: the UK Resilience Forum, Cabinet Office VCS CEOs advisory group, Home Office Victims of Terrorism Unit, National Exercising Program, UK Resilience Academy, Local Resilience Forums, Voluntary and Community Sector Emergencies Partnership (VCSEP) and more.

We put the survivor voice at the heart of this work: providing policymakers, other charities and the wider response community with vital insights from their lived experience. It's an approach that aims to ensure survivors' complex needs remain front and centre in all future responses.

Importantly this connection-building is not just about being ready for what's around the corner - but how we might create positive change today. Offering a valued voice to UK resilience-building discussions means we can ensure survivors' past experiences can help to shape future plans. In the last year a range of positive actions have arisen from these conversations:

- We formed an enhanced partnership with the London Resilience Forum, securing our position within the London Resilience Framework.
- We established an excellent partnership at a national level with UK Disaster Victim Identification to ensure swift access to intelligence following a major incident.
- We improved links to both the Counter Terrorism National Family Liaison Executive Board and the National Family Liaison Coordinator for non-counter terrorism incidents, ensuring better interoperability during national and local emergencies.
- We developed an agreement with the National Casualty Bureau to assist in data gathering, as well as signposting the Trust's appeals during an emergency to help with our distribution of funds to those affected.
- We contributed to the Cabinet Office's plans for the UK Resilience Academy and assisted with its launch in April 2025.
- We presented to 250 delegates at the Local Resilience Forum Chairs Conference.
- We have advised on the recommendation from the Grenfell Enquiry for Category 1 responders and the Voluntary and Community Sector to formally work together following an emergency.

Highlighting whole society collaboration at the Insurance In A Changing World conference.

Panellists Catherine Thomas (Clarion Housing Group), Sharon Pickford (National Trust), Heather Shepherd MBE (Flooded People UK) and David Mazzuca (National Centre for Disaster Preparedness, Columbia Climate School) discussed the benefits of collaboration beyond the borders of the insurance sector. Read more [here](#)



Launch of the Government resilience website, gov.uk/prepare

In May 2024 the Deputy Prime Minister launched the 'Prepare' website. Part of its wider work to build resilience across the whole of society, it provides simple and effective steps people can take to be more prepared for UK emergencies. The National Emergencies Trust participated in the Government's collaborative working group to develop the community section. As well as information on volunteering, and advice for community groups, it provides signposts to where the public can donate to those affected by disasters. For national emergencies, visitors are directed to the National Emergencies Trust website.

Training for front-line responders

On a monthly basis the Trust delivers training to Police Forces across the four nations, ensuring they are aware of the support we provide for both local and national emergencies. In the last year, this work has reached more than 600 police officers.

In November 2024, this training was provided to Senior Investigating Officers at Strategic Command level. Meanwhile, our Development Director, Julia Wellby, presented the work of the Trust to 270 operational officers attending the National Family Liaison Conference in Birmingham. In the last year alone, the Trust has presented to more than 226 Family Liaison Officers (FLO) across the UK FLO network, including within SO15, at eight dedicated training events across the UK.

Strengthening the charity sector's response

We also offer training and insights to our partners and peers in the charity sector who play such a valuable role on the front-line of disasters. In the last year we have provided disaster response workshops to community foundations in Scotland, Northamptonshire, Durham and London.

We hosted our annual charity partner day in the autumn, bringing together 28 organisations, including British Red Cross, Age UK, VCSEP, The Ubele Initiative, Victim Support and grassroots charities, as well as the Cabinet Office to hear survivors' perspectives - and workshop priorities for future responses.

Launched in 2023, our own Appeal Partners Programme has gone from strength to strength. In the last year, insurer Ecclesiastical, Tesco and Sky have joined a whole host of other companies committed to providing vital support during future disasters.

The Appeal Partners Programme brings together organisations that share the Trust's commitment to supporting communities in urgent need. During UK disasters, members leverage their expertise, networks, and resources to maximise the reach and impact of the Trust's nationwide fundraising appeals. Find out more about the Programme [here](#).

Embracing new ways to donate

This year, we've taken important steps to diversify how we fundraise, ensuring that in future disasters, everyone who wants to help can do so in a way that suits them. As part of this commitment to an inclusive donation experience, we're exploring emerging technologies and platforms that reflect how people give today.

With cryptocurrency use continuing to grow and digital assets playing a more prominent role in global philanthropy, we began scoping how crypto could support future emergency appeals. Thanks to funding from the GSR Foundation, we undertook a research project to explore this opportunity in more detail, including with our Community Foundation partners.

Building on these insights, we launched our first dedicated crypto-fundraising webpage and campaign, making it easier for those who wish to donate in cryptocurrency to support emergency responses quickly and securely.

By embracing innovation in fundraising, we're helping to create a more accessible, adaptable, and future-ready response to national emergencies.



This partnership reflects our shared commitment to supporting communities through times of urgent need. We hope an emergency situation doesn't arise but when it does we clearly want to play our part and share our risk management expertise with the National Emergencies Trust to play our part in strengthening the resilience of communities across the UK.

Sarah Pearson, Head of Enterprise Risk at Ecclesiastical



Creating change with and for UK survivors

Since our initial consultation with survivors in 2019, we have been committed to listening to their experiences and turning their insights into action. Through our Survivors Advisory Panel and ongoing listening events, their lived experiences not only continue to guide and inform our own work, but shape the UK's disaster response policies and systems for the better.

Improving support for children and young people

Bee The Difference

History has shown that the unique needs of children and young people impacted by disasters are too often overlooked and underserved for a range of reasons. In 2023 our **Bee The Difference** report with Lancaster University and young survivors of the Manchester Arena attack highlighted six ways to provide better support for young people affected by future emergencies.

The response to the report has been phenomenal. Its findings have influenced **The Plan for Change**, a series of new measures to improve support for those affected by terrorism, introduced by the Government in March 2025. They have also helped two other national charities to shape their policies for supporting young people affected by trauma.

The Bee The Difference research team continues to be invited to share the findings from the report at engagements globally. In the last year they have presented at the *Counter Terrorism Preparedness Network meeting in London with delegates from around the world*; attended the United Nations International Conference on Victims of Terrorism in Spain; and travelled to Norway to share findings with the Norwegian Prime Minister and commemorate the 2011 attacks.

In the aftermath of the devastating attack in Southport in July 2024, the Department for Education invited members of the Bee The Difference research team to share their lived experiences to help inform the support offered to the children, families and communities affected.



“

I understand that an update on the review of support was long awaited and am grateful for the contribution you made through your brilliant work leading the Bee The Difference research. I am personally inspired by your dedication in advocating for the needs of young survivors and the team will continue to keep you involved and updated as the review progresses.

Dan Jarvis MBE MP, Security Minister
Letter to Dr Cath Hill, Lead Researcher,
Bee The Difference

”

We're grateful to the team at Uber for offering complimentary ride credits to the Trust team. Their incredible support has helped members of the Survivors Advisory Panel to participate in key events such as the UN International Conference on Victims of Terrorism, our fifth anniversary event in London, and more.



The King's Trust becomes a national partner

In November 2024 we were delighted to announce a new partnership with the King's Trust (formerly Prince's Trust) to address the pressing gap in support for children and young people affected by UK disasters.

The partnership means a dedicated package of health and wellbeing support can be offered to 16-30 year olds during future emergencies via the King's Trust's 'Team and Explore' programmes. Together these encompass one-to-one support for individuals with complex needs, as well as structured volunteering programmes, across the four nations.

The partnership responds to findings from the Bee The Difference research, highlighting the need to make a wider range of mental health support services available to children and young people after disasters.



For those in education or starting their careers, it is crucial that support is available as soon as possible so that their life changes are not disproportionately affected. Partnering with the National Emergencies Trust enables us to strengthen our support to young people, ensuring they have the confidence and skills they need to continue on their pathway to work and ultimately to have stable and fulfilling lives.

Jonathan Townsend,
UK Chief Executive of The King's Trust



Championing responsible media reporting and safeguarding survivors

The mental health impacts of media intrusion and irresponsible reporting was a key theme of our original Survivor Consultation in 2019 and has continued to be a point of discussion. This year we collaborated with members of the Survivors Advisory Panel to create two sets of guidelines that bring the needs of those affected by disasters to the fore.

We published **Responsible Reporting Guidelines** to support journalists engaging with people affected by disasters. They offer practical advice on how to approach survivor stories with sensitivity, respect, and care; recognising the lasting impact that media interactions can have. Developed in close consultation with members of the Survivors Advisory Panel, the guidelines reflect lived experience and aim to foster more compassionate, trauma-aware reporting.

We also developed guidance for survivors who are considering engaging with the media. These provide pointers around individuals' rights, the media's responsibilities; and how to establish boundaries to safeguard mental health.

We're deeply grateful to the survivors who helped us develop these important resources.

On the horizon: a look at the year ahead

Our priorities for 2025/6 remain firmly grounded in our mission: to improve the lives of those affected by disasters.

As we complete our fifth year as a disaster-response charity, we're more committed than ever to strengthening our networks, amplifying our influence, and building our capacity to respond swiftly and effectively. Central to everything we do is a survivor-informed approach: an ethos we continue to promote across the wider response community.

In the year ahead, we're delivering a number of strategic initiatives, made possible by the continued support of our survivor community, our valued Patrons, and partners, including:

Enhancing support for flood-affected communities

We're deepening our understanding of how to better support people impacted by flooding in the UK. In partnership with Lancaster University, we've launched a new research project to explore the recovery journeys of those affected. *Stories After the Storms* will generate vital insights into what support makes the biggest difference at each stage of recovery - and how we can help shape more effective, compassionate responses for the future.

Closing the survivor information gap

Insights from our Survivors Advisory Panel and the Bee The Difference research have brought a critical issue to light: after emergencies, survivors are often left without a clear, accessible source of information about the practical and financial support available to them. To help bridge this gap, we will be launching a digital support hub in partnership with survivors. It's designed to be a trusted, one-stop resource that empowers people to access the help they need, when they need it most.

Harnessing technology to transform disaster response

With the support of some incredible partners, we are developing an innovative online data analysis tool designed to support faster, fairer, and more informed decision-making in future disasters. Aiming to become a vital resource across the emergency response sector, the tool will spotlight underfunded areas and at-risk communities, helping ensure that support reaches those who need it most. Using AI-powered forecasting, it will anticipate emerging needs before they escalate. By integrating a diverse range of data sources with key risk and vulnerability indicators, this interactive platform will also enhance our own preparedness and response strategies.

Strengthening mental health care during disasters

One of the most urgent and persistent gaps in the UK's disaster response is the lack of adequate mental health and wellbeing support for those affected; a concern consistently highlighted during our 2019 Survivor Consultation phase. To tackle this, we're embarking on a pioneering project in collaboration with Nottingham Trent University. Still in its early stages, it is exploring how to harness emerging technologies and the rich body of data on mental health solutions to offer proven support options during future disasters. We are excited about its vast potential to improve the support survivors receive.

Four Nations representation

We're establishing a Four Nations Advisory Panel to ensure that our emergency response strategies are informed by the unique needs, cultures, and administrative structures of England, Scotland, Wales, and Northern Ireland. By bringing together representatives from both the statutory and voluntary sectors across the UK, the panel will provide critical insights and foster stronger local networks. It will complement existing advisory panels focused on mental health, equity, and survivors.

In-school peer support for young people affected by trauma

The Bee The Difference report highlighted the powerful impact of peer support for children and young people who have experienced traumatic events, particularly when that support comes from others with similar lived experiences. It also underscored the critical role that schools can play in providing a safe and supportive environment for trauma recovery. Building on the findings of the research project developed in collaboration with young survivors of the 2017 Manchester Arena attack, the Trust is exploring the possibility of an in-school peer support intervention for those impacted by major traumatic events.



Structure, Governance and Management

Structure, Governance and Management

i) Fundraising

Patrons

National Emergencies Trust's Patrons help to cover the charity's core costs, provide value-in-kind support and offer strategic guidance in preparation for the next emergency. During emergencies they kindly offer access to their resources, channels, networks and skilled employees to enable us to support as many people as possible.

Fundraising during appeals

During an appeal, the Trust will seek to channel the efforts of our broad networks, including our patrons, network of corporate donors, trusts and foundations, high net worth individuals and the UK government. We will also seek to harness public generosity through direct donations and by collaborating with major online giving platforms. We offer our networks and members of the public one trusted place to donate that directs funds quickly to those that need them.

The Trust is registered with, and pays the voluntary levy to, the Fundraising Regulator and abides by its Code of Conduct. There were no complaints regarding our fundraising practices during the year.

ii) People and processes

The National Emergencies Trust registered as an independent charity on 4 April 2019 and had its official launch in November 2019. The Trust is a Charitable Incorporated Organisation and comprises the Board of Trustees and the Executive.



Board of Trustees

The National Emergencies Trust Board of Trustees, as shown on page 32, comprises 10 independent trustees, including the Chair and Deputy Chair. Trustees have no financial beneficial interest in the charity and receive no remuneration or other emoluments from the charity. Biographies of all members of the Board of Trustees can be found on the National Emergencies Trust's website.

The Board meets four times a year and also holds an annual Strategy Day to review the progress of the charity and its future plans. The Board has established Committees, each chaired by a Board member and including other member Trustees. These Committees include: Finance, Audit, Investment and Risk, Fundraising, Communications and Allocations.

Trustees have reviewed the Charity Governance Code, recommended by the Charity Commission for England and Wales. The Trust operates in accordance with the tenets of the Code and adopts best practices and will continue to review its governance and management policies in line with the Code. This year, trustees conducted a Board effectiveness review.

Trustee and recruitment inductions



The appointment of new independent Trustees is overseen by the Board, following a skills audit, promotion of the posts on the National Emergencies Trust website and social media channels, and an open interview process. The Board also takes account of diversity. The Chair is nominated by the Trustees and appointed by majority agreement.

New trustees sign consent and eligibility forms and complete a declaration of interests that is reviewed annually. They are provided a detailed induction by the Chair of Trustees and by the Trust's CEO, Mhairi Sharp. Members of the Equity Advisory Panel and Survivors' Advisory Panel are also provided with a detailed induction. A handbook is provided to Trustees including relevant policies, procedures and governance information.

The Chair holds one-to-one interviews with each of the Trustees once a year to gather feedback on their experiences and expectations. Trustees, including the Chair and Deputy Chair, hold office for a term of three years and may then be reappointed for a second term, with provision to extend this term.

Management



The day-to-day management of the National Emergencies Trust is delegated to the Chief Executive Officer, who leads the core team. This is currently Mhairi Sharp. There are currently eight members of the Executive Team, working full or part time. During appeals the Trust will also employ temporary staff or use contractors to provide surge capacity.

Remuneration



The Finance, Audit, Investment and Risk Committee is responsible for reviewing the remuneration policy and practice of the Trust on an annual basis for recommendation to the Board. The Committee sets the remuneration of the Executive and the Trust's reward policy to ensure that annual cost of living increases are in line with inflation, and that salaries remain competitive within the charity sector.

Risk management



The National Emergencies Trust has established a robust process for identifying, reporting and addressing risks. At the time of a domestic disaster, the Trust will either raise funds to provide financial gifts to those affected and/or allocate funds to charitable bodies that can deliver support to those affected. The Trust therefore delegates the management of risks associated with delivering frontline support to those organisations to which it allocates funds. However, it undertakes detailed due diligence on its distribution partners and will commission an independent impact review at the close of all Appeals.

The Trust manages risk through an extensive risk register. This is governed by the Executive and the Finance, Audit, Investment and Risk Committee, and is reviewed and updated on a quarterly basis. The Trust's operating model has been designed to mitigate risk. Key risks in the register include:

- The risk that the charity does not launch effectively, failing to make the right activation decision in the right time-frame. *During its pre-activation mode, the National Emergencies Trust monitors developing crises to understand whether, and when, the situation meets its activation criteria. It receives early intelligence from the relevant authorities about the nature and impacts of the emergency; and analyses real-time insights on levels of public and media engagement with the event/s to minimise the risk of a poor, or belated, decision.*
- The risk that the charity does not raise sufficient funds, or is perceived to have raised insufficient funds. *Before activating an appeal, there must be compelling evidence that a disaster meets the Trust's activation criteria. Clear proof of the public's propensity to give is central to this and is drawn from a number of sources, including spikes in individual fundraising pages on public giving platforms, and the scale and shape of public conversation on open social media platforms.*
- The risk that the charity does not distribute efficiently and/or equitably during an Appeal, in line with its founding mission. *The National Emergencies Trust's Allocations Committee, supported by the Equity Advisory Panel, oversees the efficient and equitable allocation of funding and will put data at the heart of decision-making as far as possible. At the start of an appeal the Allocations Committee will work with data scientists to establish a bespoke allocation criteria, with input from the Equity Advisory Panel, which will be adjusted as and when new internal and external intelligence comes to light. The Trust is continuing to develop diverse networks across the devolved nations.*

Grant-making



Grant-making is fundamental to the National Emergencies Trust's mission. At the time of a national disaster, the Trust may award gifts to individuals who have been affected and/or award grants to other charities and groups that are able to respond to the unmet needs arising, as was the case during the Coronavirus Appeal. We are committed to ensuring that funds reach those in need.

Wherever possible, our grant-making capacity will be delivered via existing organisations, including UK Community Foundations (UKCF), London Emergencies Trust and other partners with established track-records in disaster response grant-making. Where that is not possible, the Trust has a robust grant-making policy in place. The Allocations Committee, supported by the Equity Advisory Panel, governs each Appeal's distribution strategy, and wherever possible, will put data at the heart of its decision-making.



Investment policy

The Trust has the power to make investments and an agreed policy for investments held, which includes an ethical policy. The investment manager (Cazenove Capital) is instructed to maintain the level of capital in real terms while generating a sustainable level of income to support ongoing activities. Funds are invested in their Charity Responsible Multi-Asset Fund which is in line with the Trusts ethical policy. Trustees monitor the performance of these investments in the context of the wider investment market.

The investment fund had performed well during the year until the final quarter when global markets experienced a sudden drop in value resulting in the capital value of the Trust's investments decreasing by 3% overall for the year while still providing 4% income from the fund. Post year end the fund has recovered some of the losses and trustees continue to monitor the performance of these investments in the context of the wider investment market.

Public benefit policy



The Trustees confirm they understand and have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. The Trustees consider that National Emergencies Trust activities to provide a coordinated, national focus for donations and fundraising, and to provide the capacity to commission effective and informed grant distribution during a national emergency are wholly in keeping with these guidelines.



Financial Review

There was an increase in income and a decrease in expenditure during the year. The income increased from £0.5m to £0.6m while expenditure decreased from £0.8m to £0.7m. The Trust remained below the threshold for a full audit, so Trustees continue to opt for the scaled down Independent Examination of 2024/25 annual report and accounts.

The Coronavirus Appeal fund was fully spent during the year.



Reserves Policy

The Trustees set a target to have between one and three years core operating costs in reserve. This target accounts for working capital requirements, the need to fund operations between appeals when it tends to be more challenging to raise income; and acknowledges that reserves can reduce to one year of core operating costs between appeals. One to three years of core operating costs is currently budgeted at £694,000 - £2,082,000 and the level of general unrestricted reserves at year end were £839,674.

The Trustees have also set aside a Designated Fund of £200,000 to be ready to commit towards the launch of a new emergency appeal. This fund would be reimbursed from the funds raised from that appeal so it is available again for further appeals.

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

John Barradell
1 October 2025



Trustees

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The law applicable to charities in England and Wales requires 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 of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the Trustees are required to:



Independent Auditor's Report

Independent Examiner's Report

Independent Examiner's Report to the trustees of National Emergencies Trust Trust

I report on the accounts of National Emergencies Trust CIO (the charity) for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, cashflow statement and related notes set out on pages 34 to 49.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that:

- Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Moore Kingston Smith LLP

Adam Fullerton

Independent Examiner for and on behalf of Moore Kingston Smith LLP

9 Appold Street, London, EC2A 2AP
Date: 31 October 2025



**Administrative
details**

Administrative details

Charity registration number

1182809

Chief executive officer

Mhairi Sharp

Registered office

London Scottish House
95 Horseferry Road
London
SW1P 2DX

Auditor / Independent Examiner

MOORE KINGSTON SMITH
9 Appold Street
London
EC2A 2AP

Solicitor

FARRER & CO
66 Lincoln's Inn Fields
London
WC2A 3LH

Bankers

NATIONAL WESTMINSTER BANK PLC
250 Bishopsgate
London
EC2M 4AA

Role of the National Emergencies Trust's Committees and Groups

Allocations Committee

The Allocations Committee is responsible for the equitable distribution of funds.

Gerald Oppenheim (Chair)
Andrew Beeforth
Dr Ben Griffiths

Fundraising and Communications Committee

The Fundraising and Communications Committee oversees the raising of funds to ensure the financial viability and stability of the charity. It has oversight of the external image of the charity and its communications strategies, including during emergency appeals.

Jonathan Clark (Chair)
Ruth Davison - joined on 25 June 2024
Jes Ladva - joined on 25 June 2024
Dalton Leong
Thelma Stober

Financial, Audit, Investment and Risk Committee

The Finance, Audit, Investment and Risk Committee is responsible for overseeing financial reporting, overseeing the processes related to risk management and internal control including financial, reputational, compliance and other strategic and operational risks and controls, and overseeing the internal and external audit processes.

Gerald Oppenheim (Chair)
John Barradell
Martin Smith

Survivors Advisory Panel

Every member of the Survivors Advisory Panel has profound lived experience of a national emergency. Drawing on that experience they help to guide every aspect of our work. From how we can make the process of applying for funds as compassionate as possible for survivors and their families, to how we can raise and distribute funds in a respectful way. With their valuable support we can create the best outcomes and experiences for those impacted by emergencies in the future. Members include:

Thelma Stober (Chair)
Bushra Ahmed
Sudhesh Dahad
Charlotte Dixon-Sutcliffe
Christian Fisher
Travis Frain
Cath Hill
Garri Holness
Heather Shepherd
Hanan Wahabi

Equity Advisory Panel

Equity Advisory Panel volunteer members help to ensure equitable, diverse and inclusive practice across everything we do. They offer guidance on how we fund and fundraising. How we recruit. And how we create a caring and inclusive culture for everyone. During emergency appeals the Equity Advisory Panel works collaboratively with the Allocations Committee to scrutinise allocation decisions, and add valuable perspectives from their lived and learned experiences. Members include:

Dalton Leong (Chair)
Saher Ahmed
Hannah Ali
Andrea Cleaver
Emily Dresser
Edith Fassnidge
Saba Hussain
Joanna Moss
Nazreen Visram

Mental Health Advisory Panel

The Mental Health Advisory Panel is a forum established to bring together people with expertise and experience in both mental health and disaster response. The panel convened in March 2024 with a view to meeting bi-annually; with increased regularity in the event of an emergency. Members include:

Dr Ben Griffiths (Chair)
David Duffy
Dr Rowena Hill
Michelle Pearlman
Steve Regel
Sarri Singer
Dr David Trickey

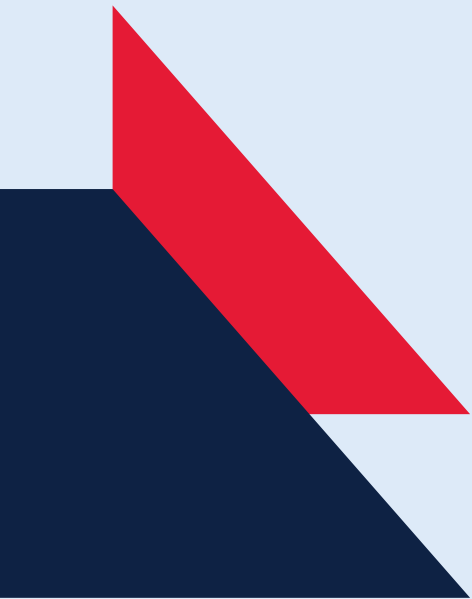
The Board of Trustees

The Trustees who have served during the year and since the year end were as follows:

John Barradell (Chair)
Gerald Oppenheim (Deputy Chair)
Andy Beeforth
Jonathan Clark
Ruth Davison - joined 25 June 2024
Dr Ben Griffiths
Ashley Head - resigned 9 May 2024
Jes Ladva - joined 25 June 2024
Dalton Leong
Martin Smith - joined 25 June 2024
Thelma Stober
Ralph Throp resigned on 2 Oct 2024
Fiona Twycross (joined 25 June 2024, resigned 12 July 2024)

The Trustees present their report and the examined financial statements of the charity for the period 31st March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" ("FRS 102 SORP") in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and the FRS102 SORP published in October 2019.



Accounts

National Emergencies Trust

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations & Legacies	2	522,797	-	522,797	421,065
Charitable Activities	3	-	-	-	1,232
Investment Income		49,339	-	49,339	58,973
Total income		572,136	-	572,136	481,270
Expenditure on:					
Raising funds	4	60,745	2,074	62,819	55,458
Charitable Activities:	4	592,306	47,154	639,460	717,117
Total expenditure		653,051	49,228	702,279	772,575
Net (expenditure) for the year		(80,915)	(49,228)	(130,143)	(291,305)
Unrealised (loss)/gain on investment assets		(23,865)	-	(23,865)	36,024
Net movement in funds		(104,780)	(49,228)	(154,008)	(255,281)
Fund balance brought forward at 1st April		1,144,454	49,228	1,193,682	1,448,963
Fund balance carried forward at 31 March	15	1,039,674	-	1,039,674	1,193,682

All gains and losses arising are included in the statement of financial activities and arise from continuing activities.

The notes on pages 37 to 49 form part of these financial statements.

National Emergencies Trust Balance Sheet

as at 31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Investments	11	716,053	739,918
Current Assets			
Debtors	12	12,066	9,979
Cash at bank and in hand		356,389	497,510
		368,455	507,489
Current Liabilities			
Creditors: amounts falling due within one year	13	44,834	53,725
Net Current Assets		323,621	453,764
Total Net Assets		1,039,674	1,193,682
Represented by			
General Funds	15	839,674	944,454
Designated funds	15	200,000	200,000
Restricted Funds	15	-	49,228
		1,039,674	1,193,682

The financial statements were approved by the trustees, and authorised for distribution, on 1 October 2025 and were signed on their behalf by:



Chair
1 October 2025

The notes on pages 37 to 49 form part of these financial statements.

National Emergencies Trust Statement of Cash Flow

for the year ended 31 March 2025

		2025 £	2024 £
	Note		
Cash flows from operating activities			
Cash (used in) operations	17	(190,460)	(356,896)
Net cash from operating activities		(190,460)	(356,896)
Cash flows from investing activities:			
Investment income		49,339	58,973
Net cash from investing activities		49,339	58,973
Change in cash and cash equivalents during the year		(141,121)	(297,923)
Cash and cash equivalents at beginning of year		497,510	795,433
Cash and cash equivalents at end of year		356,389	497,510

	2025 £	2024 £
Analysis of cash and cash equivalents		
Cash in hand	65,677	55,447
Short term investments	290,712	442,063
	356,389	497,510

	1 Apr 2024 £	Cash Flows £	31 March 2025 £
Analysis of changes in net debt			
Cash	497,510	(141,121)	356,389
Total	497,510	(141,121)	356,389

National Emergencies Trust Notes to the Financial Statements

for the year ended 31 March 2025

1 Accounting Policies

Statutory information

National Emergencies Trust is a charitable incorporated organisation "CIO" registered with the Charity Commission in England & Wales on 4 April 2019 (1182809) and with OSCR in Scotland on 2 April 2020 (SC050062). The charity's principal office address is London Scottish House, 5 Horseferry Road, London SW1P 2DX.

1.1 Basis of preparation

These financial statements are prepared on a going concern basis, under the historical cost convention, as modified by the investments being measured at fair value through income and expenditure within the Statement of Financial Activities.

The Trust is a public benefit entity for the purposes of FRS 102 and therefore also prepares its financial statements in accordance with 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 (The FRS 102 Charities SORP), the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.2 Going concern

The trustees have assessed whether the use of the going concern basis is appropriate in preparing the financial statements and have considered possible events or conditions that may cast doubt on the ability of the Trust to continue as a going concern. The trustees have made the assessment for a period of at least one year from the date of approval of the financial statements and have considered forecast budgets, reserves and cash projections. The charity ended the period in surplus and with a healthy cash reserve. Future year budgets remain prudent for both income and expenditure.

Following due consideration, the trustees have concluded that there is a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Fund accounting

The general fund comprises accumulated surpluses and deficits on unrestricted and non-designated funds that are available for use at the discretion of the trustees in furtherance of the charity's mission and objectives.

Designated funds are unrestricted funds that the trustees have set aside for specific purposes or where donors have made some suggestions regarding their use but not wholly restricted to such use. The funds may ultimately be used for other purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

1.4 Income and expenditure

Income and expenditure are generally accounted for on an accruals basis.

1.5 Income

Income is recognised when the charity is entitled to the funds, it is probable the income will be received, the amount can be measured reliably and any performance conditions have been met.

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when there is entitlement, it is measurable and receipt is probable.

Intangible income is recognised as a gift in kind where the provider of the service has incurred a financial cost and is valued at the value to the charity.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

Income is deferred when it relates to a specific later period, or there are conditions yet to be fulfilled for entitlement.

1.6 Expenditure

Expenditure is recognised in the period in which incurred and includes irrecoverable VAT. Expenditure is accounted for on an accruals basis and classified under headings in the accounts that aggregate all costs related to the category.

Expenditure on raising funds include the costs incurred by the charity in raising funds for the charitable work.

Charitable activities expenditure includes the costs identified as wholly or mainly attributable to achieving the charitable objects of the charity, including the costs of disseminating information in support of charitable activities. These costs include direct costs, wholly or mainly attributable support costs and an apportionment of general overheads allocated on a basis consistent with the use of resources.

Support costs, including governance costs, are those costs that assist the work of the charity but are not directly incurred on generating funds or charitable activities.

Governance costs, which are included within support costs, are associated with the governance arrangements of the charity and include the independent examination, legal advice for trustees and costs associated with meeting constitutional and statutory requirements such as the cost of trustee meetings and the preparation of the statutory accounts. This category also includes costs associated with the strategic management of the charity's activities.

1.7 Grants payable

In accordance with the Charity SORP FRS102, Grants made are recognised in the accounting period in which the decision to make a grant award is made and communicated to the intended recipient.

Multi year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the Trustees have agreed to pay the grant without condition, or the recipient has reasonable expectation that they will receive a grant and any condition attached to the grant is outside the control of the Trust. These grants include an amount for the distribution costs of the recipient.

Amounts outstanding at the period end are included in creditors.

1.8 Defined contribution pensions

The charity operates a defined contribution auto-enrolment pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered funds. The charity has no liability under the scheme other than the payment of contributions.

1.9 Investments

Investments are stated at market value at the balance sheet date. Realised and unrealised gains and losses on disposal or revaluation of investments are recognised in the Statement of Financial Activities and are shown as 'net gains/(losses) on investments'.

Dividends, other investment income and interest are accounted for on a receivable basis.

1.10 Tangible fixed Assets and Depreciation

Tangible fixed assets are recorded at cost less accumulated depreciation. All assets costing more than £1,000 and with an expected useful life of more than one year are capitalised. Depreciation is calculated and charged to the SoFA using the straight line method.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value on a straight line basis over its expected useful life. The useful lives are as follows:

Computer equipment	4 years
Office equipment	4 years

1.11 Operating Lease

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

1.12 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.13 Debtors

Debtors are recognised initially at fair value. A provision for impairment of trade debtors is established where there is objective evidence that the charity will not be able to collect all amounts due. Any losses arising from impairment will be recognised in the SoFA.

1.14 Creditors

Short term creditors are measured at the transaction price and are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party.

1.15 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at the amount receivable and subsequently adjusted for any impairment or other change in consideration expected to be received on settlement

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies, are initially measured at the amount payable and subsequently adjusted for any changes in consideration expected to be paid on settlement.

1.16 Taxation

The charity is entitled to exemptions from income tax as its income is applied for charitable purposes.

1.17 Judgements and key sources of estimation

In preparing these financial statements it is necessary to make certain judgements, estimates and assumptions about the carrying value of reported assets, liabilities, income and expenditure and the disclosures made in the accounts. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an annual basis. The most significant estimates and assumptions which affect the carrying amount of assets and liabilities in the accounts relate to:

Carrying value of investments and annual reported gain / loss on revaluation – see accounting policy 1.9 for further details on valuation methods used for investments and assumptions upon which the valuations are based.

National Emergencies Trust Notes to the Financial Statements

for the year ended 31 March 2025

2. Voluntary Income

	General	Restricted	2025 Total	2024 Total
	£	£	£	£
Donations: Individual Giving	74,844	-	74,844	56,645
Donations: Trusts	30,000	-	30,000	35,675
Donations: Corporate	304,802	-	304,802	264,429
Gifts in kind	36,508	-	36,508	64,316
Legacies	76,643	-	76,643	-
Total 2025	522,797	-	522,797	421,065
Total 2024	421,065	-	421,065	

3. Income from charitable activities

	General	Designated	Restricted	2025 Total	2024 Total
	£		£	£	£
Coronavirus Appeal (Note 3a)	-	-	-	-	1,232
Total 2025	-	-	-	-	1,232
Total 2024	-	-	1,232	1,232	

3a. Appeals income analysis

	Individuals	Corporates	Grants	2025 Total	2024 Total
	£	£	£		
Coronavirus appeal	-	-	-	-	1,232
Total 2025	-	-	-	-	1,232
Total 2024	1,232	-	-	-	1,232

The charity received £0 from 0 corporate donors (2024: £0 from 0 donors).

National Emergencies Trust

Notes to the Financial Statements

for the year ended 31 March 2025

4. Analysis of Expenditure

	Grants (Note 5) £	Direct Staff Costs £	Other Direct Costs £	Support costs (Note 6) £	2025 TOTAL £	2024 TOTAL £
Expenditure on Generating Funds						
Expenditure on Generating Funds	-	56,149	6,670	-	62,819	55,458
Expenditure on charitable activities						
Preparation for an Emergency	-	336,522	91,306	164,478	592,306	581,171
Coronavirus Emergency Appeal	(1,000)	40,527	5,735	1,892	47,154	135,946
Total Expenditure on charitable activities	(1,000)	377,049	97,041	166,370	639,460	717,117
Total Expenditure 2025	(1,000)	433,198	103,711	166,370	702,279	772,575
Total Expenditure 2024	(11,254)	460,614	147,724	175,491	772,575	

Of total expenditure of £702,279 reported above, £49,228 is attributable to restricted funds (2024: £138,423), £653,051 to unrestricted funds (2024: £634,152).

Comparative information: Analysis of Expenditure for year ended 31 March 2024

	Grants £	Direct Staff Costs £	Other Direct Costs £	Support Costs £	2024 TOTAL £
Expenditure on Generating Funds	-	51,739	3,719	-	55,458
Expenditure on charitable activities					-
Preparation for an Emergency	-	285,062	133,082	163,027	581,171
Coronavirus Emergency Appeal	(11,254)	123,813	10,923	12,464	135,946
Total Expenditure on charitable activities	(11,254)	408,875	144,005	175,491	717,117
Total Expenditure 2024	(11,254)	460,614	147,724	175,491	772,575

National Emergencies Trust Notes to the Financial Statements

for the year ended 31 March 2025

5. Grant Expenditure

	Grants to Institutions £	Grants to Individuals £	Support Costs £	2025 TOTAL £	2024 TOTAL £
Coronavirus Appeal	(1,000)	-	1,892	892	1,210
Total 2025	(1,000)	-	1,892	892	1,210
Total 2024	(11,254)	-	12,464	1,210	

5a. Grants to Institutions analysis

	2025 £	2024 £
UK Community Foundations	(1,000)	-
Crowdfunder	-	(11,254)
	(1,000)	(11,254)

6. Support Costs

	2025 £	2024 £
Administration expenses	34,281	30,167
Finance and administration support	25,634	32,547
Governance Costs (Note 6a)	25,095	25,138
HR support	2,263	3,480
Insurance	4,560	4,023
IT	63,653	63,192
Staff costs	10,884	16,944
	166,370	175,491

National Emergencies Trust

Notes to the Financial Statements

for the year ended 31 March 2025

6a. Governance costs	2025	2024
	£	£
Staff costs	17,775	17,974
Independent examiner fees (note 6b)	7,320	7,164
	25,095	25,138

6b. Independent examiners' remuneration	2025	2024
	£	£
Independent examination	5,970	5,670
Tax	1,350	1,494
	7,320	7,164

7. Net (expenditure) for the year	2025	2024
	£	£
This is stated after charging:		
Independent examiner's remuneration	7,320	7,164

8. Taxation

All income is charitable and applied for charitable purposes only and thus is exempt from corporation tax.

National Emergencies Trust Notes to the Financial Statements

for the year ended 31 March 2025

9. Staff costs and numbers

	2025	2024
	£	£
Salaries and wages	386,898	425,284
Social security costs	38,782	36,756
Pension contributions	36,178	33,492
	461,858	495,532

Staff costs have been charged as follows:

Cost of raising funds	56,149	51,739
Charitable activities	377,049	408,875
Support costs	28,660	34,918
	461,858	495,532

Employees who earned more than £60,000 during the period.

	2025	2024
	No.	No.
£60,001 - £70,000	-	1
£90,001 - £100,000	1	1

The number of employees earning more than £60,000 for whom pension contributions have been paid in the year is 1 (2024: 2). The total pension contributions paid by the Trust for employees earning more than £60,000 was £19,724 (2024: £18,314).

The average monthly number of employees analysed by activity:

	2025	2024
	No.	No.
Raising funds	1.0	1.0
Preparation for appeals	4.5	6.2
Support	0.3	0.3
Governance	0.2	0.3
	6.0	7.8

Trustees

No remuneration was paid to any trustee for services as a trustee (2024: £NIL). £2,136 was paid to 6 trustees for reimbursement of travel and subsistence expenses during the period (2024: £692).

National Emergencies Trust Notes to the Financial Statements

for the year ended 31 March 2025

10. Key Management Personnel

The Key Management of the Charity is considered to be the Chief Executive Officer, department directors and assistant directors. The total employee benefits of the key management personnel were £311,917 (2024: £325,488), which includes total employer NIC Contributions of £30,270 (2024: £32,041) and total employer pension contributions of £28,946 (2024: £24,881).

11. Investments	2025 £	2024 £
Market value at 1 April 2024	739,918	703,894
Net (loss)/gain on revaluation	(23,865)	36,024
Market value at 31 March 2025	716,053	739,918
Historical cost at 31 March 2025	750,000	750,000

Investments in	2025 £	2024 £
UK Cash	23,351	34,898
UK Equities	25,057	16,218
UK Bonds	23,050	32,863
Overseas Cash	783	754
Overseas Equities	494,766	502,692
Overseas Bonds	52,217	52,980
Alternatives	96,829	99,513
	716,053	739,918

12. Debtors	2025 £	2024 £
Prepayments and accrued income	12,066	9,979
	12,066	9,979

National Emergencies Trust Notes to the Financial Statements

for the year ended 31 March 2025

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	8,515	11,897
Taxation and social security	12,394	11,523
Accruals and deferred Income	18,742	21,794
Other creditors	5,183	8,511
Total creditors	44,834	53,725

13a. Grants payable

	2025	2024
	£	£
Commitments at 1st April	-	-
Grants approved during year	(1,000)	(11,254)
Cancelled, refunded or returned	-	-
Grant expenditure for year	(1,000)	(11,254)
Grants paid during the year	(1,000)	(11,254)
Grant payable at 31 March	-	-

14. Related parties

There were no related party transactions in the period under review that require disclosure.

National Emergencies Trust

Notes to the Financial Statements

for the year ended 31 March 2025

15. Reconciliation and analysis of movement on funds for the year ended 31 March 2025

	Balance b/f £	Income £	Expenditure £	Other gains /(losses) & Transfers £	Balance c/f £
General Funds	944,454	572,136	(653,051)	(23,865)	839,674
Designated Fund	200,000	-	-	-	200,000
Total Unrestricted Funds	1,144,454	572,136	(653,051)	(23,865)	1,039,674
Coronavirus Appeal	49,228	-	(49,228)	-	-
Total Restricted Funds	49,228	-	(49,228)	-	-
Total Funds	1,193,682	572,136	(702,279)	(23,865)	1,039,674

Comparative information: Reconciliation and analysis of movement in funds for the year ended 31 March 2024

	Balance b/f £	Income £	Expenditure £	Other gains & Transfers £	Balance c/f £
General Funds	1,067,108	475,474	(634,152)	36,024	944,454
Designated Funds	200,000	-	-	-	200,000
Total Unrestricted Funds	1,267,108	475,474	(634,152)	36,024	1,144,454
Coronavirus Appeal	181,855	5,796	(138,423)	-	49,228
Total Restricted Funds	181,855	5,796	(138,423)	-	49,228
Total Funds	1,448,963	481,270	(772,575)	36,024	1,193,682

National Emergencies Trust Notes to the Financial Statements

for the year ended 31 March 2025

Designated Funds

Designated Funds reflect funds transferred by Trustees from General Funds in previous years to be available to commit towards the launch of a new emergency appeal. This fund would be reimbursed from appeal funds once raised so it is available again for further future appeals.

£NIL Designated Fund were transferred by Trustees from General Funds in the year (2024: £NIL).

Restricted Funds

Coronavirus Appeal Fund reflects funds raised and used in response to the emergency appeal launched on 18th March 2020 in response to the global Covid-19 pandemic and to alleviate it's impact on communities across the UK. The remaining funds were fully spent during the year.

16. Analysis of total net assets between funds

	General fund £	Designated fund £	Restricted Funds £	2025 Total funds £
Fixed Assets	716,053	-	-	716,053
Current assets	168,455	200,000	-	368,455
Current liabilities	(44,834)	-	-	(44,834)
Total net assets	839,674	200,000	-	1,039,674

	General fund £	Designated fund £	Restricted Funds £	2024 Total funds £
Fixed Assets	739,918	-	-	739,918
Current assets	258,261	200,000	49,228	507,489
Current liabilities	(53,725)	-	-	(53,725)
Total net assets	944,454	200,000	49,228	1,193,682

National Emergencies Trust Notes to the Financial Statements

for the year ended 31 March 2025

17. Cash (used in) operating activities

	2025	2024
	£	£
Net (expenditure) for the year	(130,143)	(291,305)
Adjustments for:		
Investment income	(49,339)	(58,973)
(Increase) in debtors	(2,087)	(4,645)
(Decrease) in creditors	(8,891)	(1,973)
Net cash (used in) operating activities	(190,460)	(356,896)

18. Comparative information: Statement of Financial Activities for the year ended 31 March 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income and endowments from:			
Donations & Legacies	421,065	-	421,065
Charitable Activities	-	1,232	1,232
Investment Income	54,409	4,564	58,973
Total income	475,474	5,796	481,270
Expenditure on:			
Raising funds	52,981	2,477	55,458
Charitable Activities:	581,171	135,946	717,117
Total expenditure	634,152	138,423	772,575
Net (expenditure) for the year	(158,678)	(132,627)	(291,305)
Unrealised gain/(loss) on investment assets	36,024	-	36,024
Net movement in funds	(122,654)	(132,627)	(255,281)
Fund balance brought forward at 1st April	1,267,108	181,855	1,448,963
Fund balance carried forward at 31 March	1,144,454	49,228	1,193,682

All gains and losses arising are included in the statement of financial activities and arise from continuing activities.

