

# Annual Report 2023-24

**RedR UK**

**(A company limited by guarantee and Registered Charity)**

**ANNUAL REPORT and FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2024**

**KINGSTON BURROWES AUDIT LTD**

308 Ewell Road

Surbiton

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## Principles

**Humanitarian:** We believe in the provision of humanitarian assistance to people wherever it is needed to relieve suffering and sickness.

**Professional:** Our staff, members, and partners are professionals committed to providing high-quality training and expertise in disaster relief and rehabilitation.

**Impartial:** We work with people regardless of race, religion or political affiliation.

**Inclusive:** We believe that partnerships with individuals, other organisations and communities promote creative and fruitful initiatives.

**Impact:** We believe that people in communities and aid agencies should be empowered to develop skills for immediate and future disaster response.

**Respect:** We believe people affected by disasters can and should be empowered to contribute to relief, rehabilitation and development efforts.

**OUR VISION** is a world in which sufficient competent and committed personnel are available and responding to humanitarian needs.

**OUR MISSION** is to develop the capacity and resilience of aid workers, communities and organisations in humanitarian, development and peacebuilding contexts.

**OUR PURPOSE** is to mitigate the impact of crisis on the most vulnerable people, primarily in low and lower-middle-income countries.

## Who we are

Everyone should be able to count on fair, sustainable, effective, and dignifying support in crisis.

RedR UK strengthens the capacity of agencies, aid workers, and affected communities to prepare, respond and recover from complex humanitarian crisis. [Recognised by the Financial Times as a leading organisation helping to rebuild a broken world](#), we provide learning and development services for the humanitarian and development sectors, envisioning a world in which highly skilled professionals respond effectively, inclusively, and sustainably to disasters globally.

Working with multilateral agencies, disaster-affected people, NGOs, private sector, governments, trusts and foundations, and academia, we innovate across climate change, engineering in emergencies, and humanitarian competencies, concentrating expertise in the places where it is most needed.

### What sets us apart?

We are **active** across the disaster response cycle, from preparedness and risk reduction to rehabilitation, reconstruction, and building resilience.

We **strengthen** the capacity of disaster responders through our expertise in learning and development, on an individual, organisational, and sectoral level. We're agile in reaching out through the learning methods that suit learners best, adhering to sectoral best practice and standards.

We **connect** stakeholders, working at the intersection of experts and practitioners across sectors, and believing that capacity strengthening is an exchange, not a top-down exercise from one part of the world to another.

We **adapt** for each local context, placing local responders at the forefront. Our trainers are at the cutting edge of developments across sectors, rooted in technical expertise, and we're known for our thoroughly localised approach.

We're **taking the long view**. Strengthening local capacity on the ground builds long-term resilience. We engage in present needs rather than relying on yesterday's principles.

## Foreword

One in 22 people around the world are now in need of humanitarian assistance – a record high. In the words of UN Secretary-General António Guterres, “we face the greatest cascade of crises in our lifetimes.”<sup>1</sup>

In the past year, RedR has equipped 3,685 humanitarian and development professionals with vital skills across a wide range of sectors. Our comprehensive training initiatives have spanned emergency engineering, climate change adaptation, and humanitarian services.

From assessing blast damage in Ukraine to coordinating camps for displaced people in Nigeria and building capacity for local NGOs in Somalia, RedR’s training has enabled more effective delivery of crucial support. With this specialised training, RedR is amplifying the impact of humanitarian and development initiatives worldwide. Our programmes are empowering real people to build resilient communities and respond to emergencies with enhanced expertise.

As a leading voice in disaster response, RedR has further connected responders with vital technical expertise where it’s needed most. This has been facilitated through our longstanding partnerships with UN agencies, private companies, trusts, foundations, local and international NGOs, academic institutions, and bilateral agencies. We’ve driven key conversations, in our work with the WASH Secretariat and the *Engineering in Emergencies* handbook, for instance, to promote higher standards of humanitarian support.

RedR itself continues evolving to enhance our own capacity. We extend sincere gratitude for the generous backing you have provided throughout the year, which is detailed in this report. We’ve also signposted our commitment to the IFRC Climate Charter throughout. We were honoured with an invitation to the King’s Humanitarian Reception at Buckingham Palace, highlighting our contributions to the humanitarian sector. Additionally, the Financial Times named RedR as one of 20 leading organisations helping to rebuild a broken world.

We dedicate this report to our staff, partners, Associate Trainers, and members worldwide - whose tireless efforts drive the growth in our ability to empower disaster responders, as celebrated here.

Thank you for your unwavering support of our mission.

20<sup>th</sup> December 2024

**Bernadette Sexton** Chief Executive Officer, RedR UK



**Sophie Gillibert** Chair of Trustees, RedR UK]



## The Year in Numbers

3,685 people reached

48 nationalities represented

39% national staff

37% women and 1% non-binary

93% participants who filled in the surveys rated us good or excellent.

## Strategy

With 300 million people in need of humanitarian assistance in 2024,<sup>1</sup> capacity strengthening initiatives are more important than ever. Combining our competency in developing local humanitarian capacities with our engineering heritage, RedR is positioned to address the current and emerging gaps in humanitarian response capacity and contribute to long-term sustainability and resilience.

Building on our strategic pillars, RedR is pursuing implementation of three transformation programmes, delivered through our implementation plan. This implementation plan consolidates our proven portfolio of world-class services and strengthens our organisational structure and business model.

RedR's strategic pillars are:

1. Work with other agencies to advance localisation through developing the **organisational capacity of local humanitarian actors**.

*RedR is well placed to support localisation work through our capability in capacity building, reputation, and experience in working at a local level.*

2. Through a **streamlined training portfolio**, extend the availability of competent, well-prepared local humanitarian personnel.

*RedR focuses the provision of training and learning services on the core humanitarian competencies required in contexts highly vulnerable to humanitarian crisis.*

3. Through collaboration with private, public, and development sector organisations, **facilitate access to specialist technical expertise**.

*There are few agencies with the necessary connections and neutrality needed to facilitate understanding and cooperation between the private, public and development sectors to supplement humanitarian capacities.*

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<sup>1</sup> UN OCHA, Global Humanitarian Overview (2024)

#### 4. Build a stronger, more flexible RedR UK.

*We build on our unique competency in addressing critical skills and capacity gaps within the humanitarian sector through clearly communicating our identity and purpose, optimising the use of our resources, and drawing on the creativity and expertise of our staff, members, associates and supporters.*

In 2023 strategic development has included developments in programming structure such as the restructuring of the Bridging the Gap, Technical, and Localisation Hubs into the Humanitarian Services and Climate and Engineering Hubs. Delivering our services in a localised manner is embedded as a principle across all our work.

## Programmes

### Strengthening Humanitarian Capacity

Using a range of different project models – working with individuals, organisations, and on sector-wide initiatives, the RedR Humanitarian Hub has cumulative impact – building the capacity of the whole sector to support people affected by disaster.

#### Equipping Every Humanitarian

In 2023/24 we've equipped individual humanitarians to respond effectively and create change in their roles. Focusing that training on responders from local and community-based organisations wherever possible, we support local capacity to lead disaster response. This training helps set new standards and build new cultures, for more effective humanitarian support across the system. With these purposes, we've trained humanitarians in a range of competencies and contexts in 2023/24. Working in Ukraine since 2021, in 2023/24 we trained 389 responders in local and community-based organisations (CBOs) and municipalities. We trained on topics they identified as the most urgent; including *Protection from Sexual Exploitation and Abuse (PSEA)*, *Diversity, Equality and Inclusion* (including gender, age, disability, and LGBTQI+), and *Gender-Based Violence in Situations of Armed Conflict*.

Through our open and tailor-made courses, we've equipped humanitarians in competencies in *Monitoring and Evaluation*, conducting *Needs Assessments*, *Humanitarian Principles and Practice*, *Training of Trainers*, and *Security Management*. We've also highlighted certain issues for specific focus in our training of individuals. In 2023/24, we launched the *Humanitarian Analysis Learning Lab*, to create a training standard for data analysts and decision-makers in disaster contexts. Launching in March 2023, the *Analytical Basecamp* trains analysts in the specific skills needed to ensure rapid, well-evidenced, and substantiated decisions can be made in disaster contexts to support affected people. We also delivered training on *Innovation in the Humanitarian sector*, bringing together 113 participants from local and international NGOs in nine countries to explore approaches and build cultures of innovation. The training equipped participants with the tools to test and scale innovative ways of working in their own roles and organisations.

## **Strengthening Organisations**

We've helped to build stronger local organisations in a combination of consultancy, coaching, mentoring, and training this year – as well as forging connections between organisations, strengthening networks, and supporting coalition building. A highlight of this aspect of our work was our partnership with the **Global Nutrition Cluster**. We've supported the organisational development programme roll-out for a selection of local NGOs in Somalia working on nutrition in emergencies. We trained 102 participants through programmes tailored to client organisations including the **World Health Organisation, USAID**, and the **British Red Cross**. We also delivered several tailored services in Ukraine. Working with **UN Women** to train on *Gender Equality in the Humanitarian Sector* for civil society organisations, we delivered our first ever training with simultaneous sign-language interpretation, alongside the **National Assembly of People with Disabilities in Ukraine**.

“The GNC had the pleasure of partnering with RedR UK for a focus country localisation project in Somalia 2023-24. From the beginning, there was a thorough understanding of the aim and authentic care for the project, as well as its participants, that enabled a partnership beyond the standard ‘service provider’ relationship.

“We cannot recommend RedR UK highly enough when it comes to organizational capacity strengthening for humanitarian practitioners.”

Alexandra “Alexa” Humphreys, Global Nutrition Cluster

## **Raising Standards in the Sector**

Improving standards and approaches across the whole humanitarian sector, we work to produce resources, standards, and frameworks to support disaster response. In 2023/24 we created digital learning resources and materials to strengthen care for survivors of conflict-related sexual violence in Ukraine, in partnership with the **Dr Mukwege Foundation**.

RedR is also working to raise standards in the sector on a broader level, working alongside the **Swiss Agency for Development and Cooperation** to host the WASH Road Map 2020-2025. This initiative brings together 35 crucial organisations committed to new and innovative approaches in the WASH sector. Following an extensive scoping study, analysing the feasibility, desirability and viability of each initiative of the WASH Road Map, RedR will host the WASH Road Map until end of 2025.

## **Investing in Climate Resilience**

The humanitarian sector must adapt to the burgeoning impacts of climate change. Our research has informed our Climate Strategy to 2030, published this year. In our 2023/24 Scoping Study, we found a critical need for targeted, in-depth capacity-sharing on climate resilience. Designed to strengthen locally-led response, our climate training therefore equips disaster responders from local NGOs in the parts of the world most vulnerable to the impacts of climate change, and the least well-resourced to respond. Through technical training on topics they themselves identify as the most urgent, these responders create the change that's needed in their own organisations.

## **Equipping Climate Professionals**

We've completed the fourth year of our flagship Climate Change Adaptation and Disaster Risk Reduction programme, supporting local climate responders in East Africa, South Asia, and Southeast Asia to find contextualised solutions. Many training participants, working in local government, academia, and NGO disaster response, are responding in real-time to climate emergencies, using the knowledge and skills they gain from the programme straight away.

### **Jemimah and Meroline's story**

Jemimah and Meroline are Youth Ambassadors with SICAN Nursery, a disability-led social enterprise on Rusinga Island, Kenya. SICAN supports small-scale farmers with disabilities. With a bursary from RedR, Jemimah and Meroline could join the online Climate Change Adaptation and Disaster Risk Reduction programme, contextualised to East Africa. Since then, they've replicated the training for their colleagues and the wider community, supporting them to mitigate the flooding that impacts their community.

"As a young woman from a vulnerable community, facing profound marginalisation, I have gained a lot from this training. I wish to implement everything I learnt in my daily life."

Jemimah Martha Anyango & Meroline Atieno Odoyo

### **Strengthening climate capacity in underreported crisis**

Ethiopia, Kenya, and Somalia are currently experiencing the worst drought in living memory. At least 36 million people in the Horn of Africa are severely food insecure. Alongside local NGOs Somalia Lifeline Organisation and Somali Public Agenda, in 2023/24 RedR has worked to enhance drought resilience, delivering training for responders in these key countries. We also equipped new trainers in Ethiopia and Somalia with facilitation skills for online training, to strengthen in-country training capacity.

Supporting local responders means more timely, relevant, and effective support for people affected by disaster, led from the local level. Our local partners are now well-positioned to lead future iterations of this or similar projects.

"I thank RedR for this golden opportunity. We need to expand access to essential new ideas, skills, knowledge and experiences. This builds up our capacity to serve and safeguard our populations from vulnerability and poverty, through gaining technical skills and resources."

*Training of Trainers* participant, Mogadishu, September 2023

## **Championing Humanitarian Engineering**

RedR began with engineer Peter Guthrie's experience in the 1970s Boat Crisis in Vietnam, envisioning engineering expertise from around the world concentrated in disaster contexts for humanitarian purpose. 40 years later, we're proud to be doing just that – bridging two vital sectors to concentrate the right expertise in the places it is needed most. We're equipping engineers working in crisis contexts to use their expertise in humanitarian response.

In 2023/24, we trained 932 engineers to respond to disasters.

### **Making Humanitarian Engineers**

We're working to prepare engineers to support people affected by disaster wherever needed. Through our training, we're setting new standards for good practice, and building new cultures of partnership – one humanitarian engineer at a time.

In a range of crisis contexts this year, from acute emergency to disaster recovery, we've helped engineers adapt their expertise for humanitarian crisis. Following floods in Eastern Libya and an earthquake in the High Atlas Mountains in Morocco in the same weekend in September 2023, we launched rapid technical support to engineers and other humanitarian responders. Due to demand from around the world, in January 2024 we made the modules first launched in Morocco available globally. In total, we've trained more than 1000 professionals from Gaza, Afghanistan, Ukraine, Sudan, and many other contexts of humanitarian need worldwide.

We've continued support for responders to the earthquakes in Southern Türkiye and Northwestern Syria in February 2023, which took the lives of more than 50,000 people.

We've trained 1,187 engineers and humanitarian responders, developed a pool of 116 specialists to provide on hand remote coaching, including coaching and mentoring 18 responders and training 74 new trainers to respond in future disasters.

Responding to demand from the **Ukrainian Commission**, we've trained engineers to conduct structural damage assessments for blast and war-damaged buildings. We've also trained experienced structural engineers to facilitate their own training. This in turn increases the number of buildings safely and effectively assessed for damage by competent, effective teams. We've also worked with **Makerere University** and the **Uganda Institute of Professional Engineers** to support engineers in Uganda to adapt their expertise to humanitarian crisis contexts. This project gives participants the opportunity to practice humanitarian engineering in leading their own projects, in partnership with a local NGO.

Throughout, we prepare our partners to lead future iterations of this or similar projects.

#### **Annet's story**

The Rwamwanja Refugee Settlement in South-western Uganda is home to more than 78,000 people. Most are women and children, who have fled over the border from the conflict in North Kivu in the Democratic Republic of the Congo.

Rwamwanja had an urgent need for clean energy. At the Mahani reception centre, residents with specific health issues receive cooked meals. The clean energy system used by the residents was, however, in disrepair and difficult to use.

Annet Nsiimire was able to use her microgrant to bring change. She began a partnership with NGO **Advance Africa** to renovate twelve cooking stoves at Mahani, allowing the residents to cook with clean energy.

"Immediately after we installed the stoves, new arrivals entered the refugee settlement, and two mothers among them gave birth. Because of the easy access to clean fuel, it was very easy to fix quick meals and access warm water to bathe the newborn babies."

"When I heard of that success story, it was really fulfilling to my heart, that my very own project is making a difference in the community."

Annet is now a Trainer on the Humanitarian Skills for Engineers course, passing on her skills and experience to new cohorts of humanitarian engineers.

### **Thought Leadership: *Engineering in Emergencies***

Providing leading expertise, we are preparing for the publication of the third edition of our seminal *Engineering in Emergencies* Handbook in 2024/25.

24 years after the previous edition and following from our long experience in standards development within the humanitarian sector, including creating the Urban Competency Framework, ADCAP Disability Standards, and HPASS Humanitarian Standards, we are coordinating a wide range of expert voices and technical specialists.

With contributions from leading engineering firms Arup, WSP, Buro Happold, and Mott MacDonald, the *Engineering in Emergencies* third edition will be people-centred, risk-informed, and rights-based.

*Engineering in Emergencies* has remained a consistent seller. Affected communities and field engineers have relied upon the first and second editions for valuable practical information, and demand continues for an accessible, concise, practical resource in this area. We have adapted the resource to serve the purposes of an engineer local to the disaster-affected country, who is pivoting from everyday projects to a crisis context. Equipping these professionals not only with supplemental technical knowledge, but also with humanitarian standards, principles, and other humanitarian competencies, we empower effective, sustainable response.

## **Funding and strategic partnerships**

Our commitment to better support for people affected by disasters is matched and catalysed by our donors and partners, who share our vision. RedR's institutional and private sector partners, as well as the trusts, foundations and individual donors who support us, strengthen and equip the humanitarian sector through us. Our heartfelt gratitude goes out to all those who have shared their expertise, influence and funding to support our work in 2023/24.

### **Individual Giving**

Our incredible movement of individual supporters has continued to stand with communities responding to disaster. Thanks to their generosity, in 2023/24 our income from individual gifts increased to £.

We're delighted to have been supported as charity partner at 11 awards dinners within the engineering industry, including the British Construction Industry Awards, the New Civil Engineer Magazine and the Institution of Structural Engineers Structural Awards, raising a total of £17,220.31. We were also able to raise £16,897.58 through a range of fundraising events, notably through the #GoRed fundraising week, and the London Marathon.

### **Private Sector Partners and Trusts and Foundations**

Our Private Sector partners support us in many ways – by supporting us with vital unrestricted giving, offering pro-bono expertise, and using their voice and platform to create dialogue around the issues that matter.

Invaluable partners such as the 1851 Commission, AXA XL, and WSP have helped us empower engineers to transition into roles as training designers and mentors within our disaster response projects.

RedR also has valued relationships with a number of trusts and foundations including The Clothworkers Foundations, Jersey Overseas Aid and the JTI Foundation, partnering around a shared vision for quality response in disasters.

### **Engagement Opportunities**

In 2023/24 RedR has continued to enjoy opportunities to celebrate partnerships and share our work. We were recognised in the Financial Times as one of 20 leading organisations helping to rebuild a broken world. We have also been invited to feature on Sky News, BBC Newsbeat, and ITV Good Morning Britain in connection with our emergency responses in Morocco and Libya. We have also been recognised through an invitation to the King's Humanitarian Reception at Buckingham Palace.

We were also thrilled to have the opportunity to present two sessions at the Humanitarian Networks and Partnerships Weeks in May 2023 in Geneva, hosted by UN OCHA.

## **People and Accountability**

### **Associate Trainers**

RedR UK's programmes are supported by around 200 Associate Trainers. Their expertise spans a range of topics including Humanitarian Principles and Standards, Shelter and Settlement, Emergency Response, Project and Programme Management, Organisational Management, Humanitarian Negotiation Skill, Security Management, and Coordination and Leadership.

They are skilled learning and development experts, capable of designing and delivering face-to-face, online facilitated, and self-paced trainings. This combination of practical experience in the humanitarian sector and strong training expertise constitutes the bedrock of our work.

RedR trainers and consultants have undergone thorough recruitment, onboarding via Training of Trainers, and performance management processes, to ensure that the knowledge, skills, and competencies utilised throughout our capacity building reflects RedR quality and standards. All are assessed against our Humanitarian Training Competency Framework.

We recruit Associate Trainers globally, always preferring to recruit those local to the relevant contexts of humanitarian need.

### **Members**

RedR's membership has formed the core of our response capacity to disasters since 1980; and through our pool of Associate Trainers, continues as the engine of RedR's exceptional expertise at the cutting edge of contextualised humanitarian knowledge. Through the work of our Membership Working Group, in 2022/23 we initiated a strategic review to renew the contribution RedR's membership makes to supporting communities affected by disasters globally.

The Members' Council has updated the application and assessment process for new Members. This will be tested in the coming year with a pilot project aimed at prospective Members.

The Council consists of eight representatives elected by RedR UK Members and two Trustees elected by Members, who report to the Membership at the Annual General Meeting. The Members' Council is keen to encourage wider engagement from the Global South and engage RedR's stakeholders globally to renew vision for the role of Membership in the organisation.

### **Staff Remuneration**

In deciding appropriate pay levels, RedR aims to strike a balance between paying enough to recruit, retain, and motivate high-quality staff, our employees' needs, and our donors' expectations that the funds entrusted to us are stewarded wisely, to provide the best possible support to people facing disaster through capacity strengthening.

RedR UK's pay policy seeks to balance our values with the ability to attract and retain the best people in our sector. In 2023 we undertook a comprehensive assessment of our salary structure, last revised in 2018. Our evaluation involved aligning our salary scale with sector standards through comparisons with pay surveys specific to the charity sector, remuneration in similar-sized international non-governmental organizations (INGOs), and a commissioned benchmarking study by XpertHR.

In addition to this we factored in the impact of inflation on our salary scale since 2018. Following thorough consideration of our financial capabilities, the board of trustees approved a new salary scale, to come into effect April 2024.

## **Safeguarding and Ethical Principles**

RedR UK is committed to ensuring that we safeguard and protect all our partners, representatives, staff, supporters and the communities we serve. RedR believes that everyone we come into contact with has the right to be protected from all forms of harm, abuse, neglect and exploitation. We recognise the increased vulnerability of people during humanitarian crises and safeguarding applies consistently and without exception across our programmes, partners, staff and volunteers and it applies during or outside of working hours, every day of the year. It involves proactively identifying, preventing and guarding against all risks of harm, exploitation and abuse and we have mature, accountable and transparent systems for reporting and responding when risks materialise. All members of staff must undergo a mandatory training on safeguarding and must read all related policies and procedures.

RedR has a zero-tolerance approach to sexual exploitation and abuse (SEA) and does not allow any partner, supplier, sub-contractor, agent or any individual engaged by RedR UK (RedR Representatives) to engage in any form of sexual abuse or exploitation against vulnerable or other adults associated with its work. All adults have the equal right to protection regardless of any personal characteristic, including their age, gender, ability, culture, racial origin, religious belief and sexual identity.

## **Environment and Climate Reporting**

Fighting climate change and its impacts on communities around the world is at the core of who we are. Climate Change is one of our three core thematic areas, alongside Engineering in Emergencies and Humanitarian Services. Climate is also a core cross-cutting issue integrated across all our programming. Our projects enable us to influence many individuals and organisations, as well as driving change at a sectoral level. Across all our programming, we equip humanitarians to better adapt to the changing impacts of a more extreme and unpredictable climate and consider the sustainability of the solutions they implement.

We are committed to reducing our own impact and to supporting our partners and peers, both in the humanitarian sector and the corporate world, as they reduce their environmental impact and find innovative ways to safeguard the environment through their work.

In 2023/24 we became signatories of The Climate and Environment Charter for Humanitarian Organisations, hosted by the IFRC and joined by 400 organisations in the humanitarian sector. This is a series of seven commitments that all humanitarian organisations are invited to make towards fighting climate change and supporting affected communities.

The seven commitments are as follows:

1. Step up our response to growing humanitarian needs and help people adapt to the impacts of the climate and environmental crises.
2. Maximise the environmental sustainability of our work and rapidly reduce our greenhouse gas emissions.
3. Embrace the leadership of local actors and communities.

4. Increase our capacity to understand climate and environmental risks and develop evidence-based solutions
5. Work collaboratively across the humanitarian sector and beyond to strengthen climate and environmental action
6. Use our influence to mobilise urgent and more ambitious climate action and environmental protection
7. Develop targets and measure our progress as we implement our commitments.

We have signposted our contributions to fulfilling these commitments throughout this report.

## Reaching Net Zero

We're seeking to minimise our environmental impact and reach net zero – in line with Commitment 2 of the Climate Charter, above. Our greenhouse gas emissions are detailed below, under the categories Scope 1, 2, and 3, the categories defined by the Greenhouse Gas Protocol.

Scope 1 emissions include all direct emissions under RedR's control. Scope 2 emissions encompass indirect emissions, such as those produced by electricity used by RedR. Scope 3 emissions include all other indirect sources of greenhouse gases from RedR operations, including those connected with the day-to-day running of the organisation, and the goods and services that we use and provide. As the charter guidance explains, the greatest part of emissions created by humanitarian organisations will comprise Scope 3 emissions.

Scope 1 (RedR direct emissions): We have begun to track our travel emissions in 2023-24 via our travel booking system. The next step will be to analyse the data, set targets, and begin to measure our progress.

Our Associate Trainers, who deliver our face-to-face trainings globally, are predominantly local to the country or region in which the training takes place, saving carbon through potential air travel.

Scope 2 (RedR indirect emissions through energy providers): since the energy that RedR uses in our office space is provided by our hosts Arup, these scope 2 emissions are now classed as scope 3 (as services that we enjoy). However, note the energy provided via Arup is on a green tariff.

Scope 3 (RedR procurement, goods, and services): We are generously hosted by Arup, who provide our office facilities. Arup has a target of net zero by 2030, and captures environmental data for water, waste and energy. The RedR share of this data is being recorded.

We have a procurement policy whereby we are committed to secure goods and services compatible with our net zero ambition.

- The following examples show we are reducing our impact: Online training: Much of our learning and development facilitated by our global pool of trainers takes place online, reducing the need for carbon-releasing travel from trainers and participants.
- Paperless: our hybrid working model means that our administration uses digital tools rather than paper.

In 2024/25 we will continue to develop reporting mechanisms and processes on our organisational environmental and climate impact, to take further steps towards net zero, as laid out in our Charter commitment.

## Trustees

RedR is governed by its Trustees, collectively known as RedR's Board, who are also its directors under company law. The Board is accountable to people facing disaster, and to RedR's donors and supporters in the UK and around the world, to ensure they have confidence in how RedR stewards its resources. They are also accountable to the Members of the organisation, the Board Chair and other Officers, to each Trustee, the CEO, and to RedR International.

Trustees are the final decisionmakers of the charity and have final responsibility for its success or failure. The Board's main job is to set direction and have oversight of its operational activities.

The Board is responsible for ensuring that regulatory and legal requirements of the organisation are complied with.

Trustees (including the Chair) are appointed following open advertising including, where appropriate, in specialist publications or on specialist websites and following a rigorous interview process.

Trustees are volunteers and serve a term of three years (renewable up to a maximum of nine years) The CEO, the Board Chair, and each member of the Board are subject to an annual appraisal. In addition, for its own accountability the Board will review its own performance in governing the organisation every two years, and every four years will commission a review involving an independent external consultant, reviewing the skills, representations, contribution and attendance of Trustees and the operation of the Committees.

In 2023/24 the Board held eight scheduled meetings.

Sophie Gillibert (Chair (2020-))

Heather McKinlay (Vice Chair, Treasurer (2020-))

Sally Sudworth (Company Secretary (2022-))

Richard Bartlett (2022-)

Elizabeth Brown (2022-)

Robert Buckley (2022-)

Samwel Cheruiyot (2023-)

Jack Jones (2019-)

Benjamin Webster (2022-)

Retired trustees: Seb Woods (2018– September 2023)

## Reference and Administrative Details

Company no. 3929653

Charity no. 1079752

Registered address:

91-94 Lower Marsh, London, SE1 7AB

Postal address:

8 Fitzroy Street London W1T 4BJ

Bankers:

National Westminster Bank Plc

30 Market Place, Newbury

Berkshire RG14 5GP

Auditors:

Kingston Burrowes Audit Ltd

308 Ewell Road

Surbiton

Surrey, KT6 7AL

## **Public Benefit**

We review our aims, objectives and activities each year to ensure they remain focused on our charitable objects. This Trustees' Annual Report sets out in detail the significant activities carried out to further RedR's charitable objectives, the types of programmes funded, and the benefits they have brought to the people we are here to serve. We have had due regard to public benefit guidance published by the Charity Commission when reviewing our aims and objectives and in planning our future activities.

## Financial Review

### Income

£1,654,438

### Unrestricted Funds

£493,697

### Restricted Funds

£1,160,741

### Expenditure

£1,776,576

### Reserves

£46,180

## Reserves Policy

Good management of RedR UK's finances and other assets enables us to succeed in delivering our charitable aims. RedR is committed to the prudent use of funds and therefore requires reserves to ensure we can fund our operations, fund any unexpected expenditure or any shortfalls in income. Reserves enable us to carry on running operations despite future uncertainties. The rules for the financial provisions are as described in sections 50 to 55, inclusive, of the Articles of Association.

We ensure that reserves are maintained to meet all statutory requirements and obligations should we take the decision to wind down our operations. The focus for 2023/24 has been to improve cashflow and build reserves. At 31 March 2024 the balance of reserves is £46,180 of which £46,180 is restricted and £0 unrestricted. The Trustees aim to build the unrestricted reserves to equivalent of 12 weeks running costs.

## Risk Management

The Trustees have considered the major risks to which the charity is exposed and satisfied themselves that systems or procedures have been established to manage those risks. We maintain a detailed risk register. The relevant risks are considered by the appropriate Board Committee and discussed by the Board as appropriate. When a significant risk arises, the Finance and Risk Committee may choose to monitor the risk register more regularly. High and emerging risks are reported and discussed at the Board.

On 25 September 2024 RedR UK became aware of a cyber fraud that took place between June and September 2024. It has been reported to the Charity Commission and other interested organisations. We are currently investigating the circumstances along with our affected partners. The likelihood of any contingent liability is unable to be estimated at this point.

## **Structure, Governance, and Management**

RedR UK is a company limited by a guarantee, governed by its memorandum and articles of association. It is registered as a charity with the Charity Commission. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

RedR UK is part of the RedR International family. RedR International is the umbrella body of RedR organisations globally. RedR UK has two nominees on the General Assembly of RedR International and one on the board of RedR USA.

The Board of Trustees governs the organisation in line with its memorandum and articles of association, vision, aims and charitable objectives, as well as providing overall policy direction. Trustees meet at least quarterly as a full board and are responsible for compliance with all the legal and statutory requirements of a UK charity and of a registered company.

RedR UK has taken out Charity Trustees Liability insurance to indemnify all its Trustees, existing and retired, and the directors of its subsidiary company, RedR UK Trading limited.

This liability insurance indemnifies any Trustee and director of RedR UK Trading Limited for any proceedings commenced against them as a result of their service with the charity and the company. All Trustees give their time freely, with none receiving remuneration in the year. Upon admission to the board, the Trustees receive an induction on RedR UK.

The Board has a governance manual that stipulates the provisions for appointments to the Board of Trustees, their term limits, nominations and appointments to the positions of Chair, and terms of reference for subcommittees which include:

- Governance Committee
- Remuneration Committee
- Income Generation Committee
- Finance and Risk Committee

Constant attention is paid to the collective skill set of Trustees to ensure that the Board has the necessary skills required to contribute fully to the charity's development.

Throughout this report, they are collectively referred to as the Trustees. The Trustees are also directors of RedR UK for the purposes of company law. The Trustees are responsible as a body for governance, policy making, monitoring of implementation, general conduct, overall performance and for reporting to the membership at general meetings.

The Trustees delegate operational management of the organisation to the Chief Executive Officer (CEO).

## Statement of Responsibilities of the Board of Trustees

The Trustees (who are also directors of RedR UK for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and regulations. The Board of Trustees presents its report and the audited financial statements for the financial year including the period of 1 April 2023 to 31 March 2024.

The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) and the following Charities SORP (FRS102). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit 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.
- Make judgments 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 a going concern basis unless it is appropriate to presume that the charity will continue in operation.
- Observe the methods and principles in the Charities SORP.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain charities transactions and 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 Companies Act 2006. 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.

Financial statements are published on Charity's website in accordance with the legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions.

The maintenance and integrity of charity's website is the responsibility of the Trustees. The Trustees responsibility also extends to the ongoing integrity of the financial statements contained therein. The charitable company qualifies as small under section 383 of the Companies Act 2006 and so no strategic report has been prepared, which is a requirement of medium and large companies under the Companies Act 2006 (Strategic Report and Directors Report) Regulation 2013.

Approved by the board of Trustees and signed on its behalf by Sophie Gillibert, Chair of the Board of Trustees.



Dated: 20<sup>th</sup> December 2024

**RedR UK**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED 31 MARCH 2024**

**Opinion**

We have audited the financial statements of RedR UK (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

**RedR UK**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED 31 MARCH 2024**

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

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

**RedR UK**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED 31 MARCH 2024**

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:

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Fisher BA FCA CTA (Senior Statutory Auditor)  
For an on behalf of Kingston Burrowes Audit Ltd  
Statutory Auditors  
308 Ewell Road  
Surbiton  
Surrey, KT6 7AL

27 December 2024

**RedR UK**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Total Restricted funds £	Total Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income</b>					
Donations and legacies	2	21,850	185,694	207,544	398,880
Investment income		-	3,185	3,185	3,949
Charitable activities	3				
Improving competence		1,138,891	304,818	1,443,709	1,314,646
<b>Total Income</b>		<u>1,160,741</u>	<u>493,697</u>	<u>1,654,438</u>	<u>1,717,475</u>
<b>Expenditure</b>					
Raising funds					
Fundraising		-	227,638	227,638	278,031
Publicity		-	104,989	104,989	31,660
<b>Total cost of raising funds</b>		<u>-</u>	<u>332,627</u>	<u>332,627</u>	<u>309,691</u>
Charitable activities					
Improving competence		1,061,366	382,583	1,443,949	1,374,405
<b>Total expenditure</b>	4	<u>1,061,366</u>	<u>715,210</u>	<u>1,776,576</u>	<u>1,684,096</u>
Net (losses)/gains on investments		-	2,349	2,349	(4,814)
<b>Net (expenditure)/income</b>		99,375	(219,164)	(119,789)	28,565
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>99,375</u>	<u>(219,164)</u>	<u>(119,789)</u>	<u>28,565</u>
Total funds brought forward		89,377	76,592	165,969	137,404
Total funds carried forward	13	<u>188,752</u>	<u>(142,572)</u>	<u>46,180</u>	<u>165,969</u>

All income and expenditure is derived from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes form part of these financial statements.

**RedR UK**  
**(A company limited by guarantee)**

**BALANCE SHEET AS AT 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8		3,443		5,943
Investments	9		29,791		127,442
			33,234		133,385
 <b>CURRENT ASSETS</b>					
Debtors	10	124,112		153,372	
Cash at bank and in hand		210,861		334,614	
		334,973		487,986	
 <b>CREDITORS:</b>					
Amounts falling due within one year	11	(302,027)		(425,402)	
 <b>NET CURRENT (LIABILITIES)/ASSETS</b>			32,946		62,584
 <b>CREDITORS:</b>					
Amounts falling due in more than one year	11		(20,000)		(30,000)
 <b>NET ASSETS</b>	12		46,180		165,969
 <b>FUNDS</b>	13				
Restricted funds			188,752		89,377
Unrestricted funds					
Designated funds			-		-
General funds			(142,572)		76,592
 <b>TOTAL FUNDS</b>	17		46,180		165,969

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees and authorised for issue on 20<sup>th</sup> December 2024 and signed on their behalf by



\_\_\_\_\_  
Sophie Gillibert  
Chair of the Board of Trustees



\_\_\_\_\_  
Heather McKinlay  
Treasurer

The notes form part of these financial statements.

**RedR UK**  
(A company limited by guarantee)

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £	
<b>Cash flows from operating activities</b>			
Net cash used in by operating activities	<u>(226,938)</u>	<u>(24,582)</u>	
<b>Cash flow from investing activities</b>			
Investment income and interest received	3,185	3,949	
Decrease in investment	100,000	-	
Purchase of fixed assets	-	(5,554)	
	<u>103,185</u>	<u>(1,605)</u>	
<b>Net decrease in cash and cash equivalents</b>	(123,753)	(26,187)	
Cash and cash equivalents at beginning of year	334,614	360,801	
	<u>210,861</u>	<u>334,614</u>	
<b>Cash and cash equivalents at end of year</b>			
	<u>210,861</u>	<u>334,614</u>	
<b>Reconciliation of net income to net cash flow from operating activities</b>			
	2024 £	2023 £	
<b>Net (expenditure)/income</b>	(119,789)	28,565	
<b>Adjustments for:</b>			
Depreciation charges	2,500	1,379	
(Gains)/losses on investments	(2,349)	4,814	
Investment income	(3,185)	(3,949)	
Decrease/(increase) in debtors	29,260	(80,112)	
(Decrease)/increase in creditors less than one year	(123,375)	34,721	
Decrease in creditors greater than one year	(10,000)	(10,000)	
	<u>(226,938)</u>	<u>(24,582)</u>	
<b>Net cash used in by operating activities</b>			
	<u>(226,938)</u>	<u>(24,582)</u>	
<b>Analysis of changes in net debt</b>			
	As at 1 April 2023 £	Cashflows £	As at 31 March 2024 £
Cash at bank and in hand	334,614	(123,753)	210,861
Loans falling due less than 1 year	(10,000)	(833)	(10,833)
Loans falling due greater than 1 year	(30,000)	10,000	(20,000)
	<u>294,614</u>	<u>(114,586)</u>	<u>180,028</u>
<b>Movement in net debt</b>			
	<u>294,614</u>	<u>(114,586)</u>	<u>180,028</u>

The notes form part of these financial statements

**RedR UK**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Company Status**

member is limited to £1 per member.

**1. ACCOUNTING POLICIES**

RedR UK, (the "charitable company"), is a registered charity that seeks to relieve suffering caused by disasters by selecting, training and providing competent and committed personnel to humanitarian programmes worldwide.

The entity is registered in England and Wales with a registered office of 91-94 Lower Marsh, London, SE1 7AB. Its company number is 3929653 and charity number is 1079752.

**a) Basis of preparation of financial statements**

These financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The charitable company is a public benefit company for the purpose of FRS102 and therefore the charity also prepares its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Accounting and Reporting by Charities: Financial Reporting Standard applicable in the UK and Republic of Ireland (the FRS102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

These financial statements are prepared in pounds sterling, which is the functional currency of the charitable company. Monetary amounts in the financial statements are rounded to the nearest pound (£).

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements.

The Trustees have considered the pipeline of contracts and bids in process along with current projects under contract in considering the organisation as a going concern. The implementation of a new staffing structure and the way the programmes are delivered has also helped to inform their decision.

The Trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are described in the following paragraphs.

**b) Income**

Fundraising income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measure reliably. Legacies are also included when receivable. Donated services and facilities are recognised as income where the provider of the service has incurred a financial cost. Volunteer time is not included in the financial statements.

When donors specify that donations and grants given to the charity must be used in future accounting periods the income is deferred accordingly. When donors impose conditions that have to be fulfilled before the charity becomes entitled to use them the income is deferred and not included in the incoming resources until these conditions have been met.

Grants are recognised in line with the expenditure on the programme relating to the grant, such that income from the grant is deferred in the accounts until this point.

**RedR UK**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES.../Cont'd**

**c) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement is required and the amounts of the obligation can be reliably measured. All expenditure is accounted for on an accrual basis.

Expenditure includes attributable VAT which cannot be recovered.

The costs of raising funds relate to the costs incurred by the charitable company in raising funds for the charitable work and raising the profile of its work through its corporate communications.

Charitable costs relate to providing relief personnel through the charitable company's recruitment service and improving competence through training in the UK and overseas and its technical support service.

Support costs are comprised of those costs which are incurred directly in support of expenditure on the objects of the charity and includes governance costs. Governance costs include the management of the charitable company's assets, organisational management and compliance with constitutional and statutory requirements.

**d) Fund accounting**

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.

Unrestricted funds are donations and other income received or generated for the charitable purposes. They are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds set aside by the board of Trustees for specific future purposes or projects.

**e) Pension costs**

The charity participates in a New Generation Stakeholder Pension Plan (a defined contribution scheme). Employees set their own contribution level (minimum 3% net of tax) while the charity contributes up to 5% of earnings to the plan. Pension costs are charged to the Statement of Financial Activities in the period to which they relate.

**f) Foreign currency translation**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions denominated in foreign currencies are translated into sterling at the rates ruling at the date of the transaction. Any gains or losses arising due to fluctuations in exchange rates are charged to the Statement of Financial Activities.

**RedR UK**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES.../Cont'd**

**g) Tangible fixed assets and depreciation**

Individual assets costing £500 or more are capitalised at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset evenly over its estimated useful life. The useful lives in use are as follows:

Office equipment	5 years
Computer equipment	3 years
Office refurbishment	5 years (period of the lease)

Tangible fixed assets purchased from restricted funds for a particular project are charged to that project and are not capitalised.

**h) Leases**

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 on a straight-line basis over the minimum lease term.

**i) Financial instruments**

**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. The Statement of Financial Activities includes net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire options, derivatives or other complex financial instruments.

**Cash and cash equivalents**

Cash at bank and cash in hand includes cash and short-term deposits with a short maturity of three months or less.

**Debtors and creditors**

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to market rate of interest are measured at the present value of the expected future receipts or payments discounted at a market rate of interest.

**j) Critical accounting judgements and estimates**

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

**RedR UK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2. VOLUNTARY INCOME**

	Restricted Funds £	Unrestricted Funds £	Total 2024 £	Total 2023 £
<b>For the year ended 31 March 2024</b>				
Trusts	-	-	-	23,000
Individual giving	21,643	104,119	125,762	173,787
Patrons and corporate supporters	-	50,397	50,397	93,350
Legacies	-	-	-	17,196
Events	82	25,377	25,459	63,257
Other	125	5,801	5,926	28,290
<b>Total</b>	<u>21,850</u>	<u>185,694</u>	<u>207,544</u>	<u>398,880</u>
<b>For the year ended 31 March 2023</b>				
Trusts	-	23,000	23,000	10,000
Individual giving	72,751	101,036	173,787	235,821
Patrons and corporate supporters	-	93,350	93,350	114,697
Legacies	-	17,196	17,196	650
Events	-	63,257	63,257	9,673
Other	-	28,290	28,290	4,183
<b>Total</b>	<u>72,751</u>	<u>326,129</u>	<u>398,880</u>	<u>375,024</u>

**3. CHARITABLE ACTIVITIES**

	Restricted Funds £	Unrestricted Funds £	Total 2024 £	Total 2023 £
<b>For the year ended 31 March 2024</b>				
Grants				
CDR	54,951	-	54,951	45,000
CCADRR 5	97,626	-	97,626	-
Dulverton Trust	29,984	-	29,984	-
The Clothworkers' Foundation	-	40,000	40,000	60,000
Arup – Bhutan	-	-	-	11,209
RAE Uganda	-	-	-	46,993
Haiti Souter	-	-	-	6,000
Horn of Africa Souter	9,000	-	9,000	-
DEC Ukraine	-	-	-	54,075
MSC	-	-	-	258,935
H2H	69,338	-	69,338	53,700
JTiF Ukraine	-	-	-	93,959
JTiF	-	100,050	100,050	-
JOAC	148,138	-	148,138	99,736
EIE3	5,000	-	5,000	-
Uganda RA Engineering	32,585	-	32,585	-
MSF Earthquake assessment	8,303	-	8,303	-
Ramboll Foundation	77,214	-	77,214	46,603
IOM Ukraine	55,573	-	55,573	-
USAID-BHA	362,633	-	362,633	-
Training Fees	188,546	164,768	353,314	538,436
<b>Total</b>	<u>1,138,891</u>	<u>304,818</u>	<u>1,443,709</u>	<u>1,314,646</u>

**RedR UK**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**3. CHARITABLE ACTIVITIES.../Cont'd**

	Restricted Funds £	Unrestricted Funds £	Total 2023 £	Total 2022 £
<b>For the year ended 31 March 2023</b>				
Grants				
CDR	45,000	-	45,000	92,357
Lloyd's of London	-	-	-	13,348
ACP	-	-	-	19,456
The Clothworkers' Foundation	60,000	-	60,000	60,000
Arup – Bhutan	11,209	-	11,209	-
RAE Uganda	46,993	-	46,993	-
Haiti Souter	6,000	-	6,000	-
EPS Uganda	-	-	-	20,641
DEC Ukraine	54,075	-	54,075	-
MSC	258,935	-	258,935	-
H2H	53,700	-	53,700	-
JTiF Ukraine	93,959	-	93,959	-
JOAC	99,736	-	99,736	-
Asia Rolt	-	-	-	17,474
Haiti Response	-	-	-	29,688
Vitol Foundation	-	-	-	570
Ramboll Foundation	46,603	-	46,603	22,908
Training Fees	184,063	354,373	538,436	685,448
<b>Total</b>	<b>960,273</b>	<b>354,373</b>	<b>1,314,646</b>	<b>961,890</b>

**RedR UK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**4. ANALYSIS OF TOTAL EXPENDITURE**

	Fundraising £	Publicity £	Improving Competence £	Support £	Total 2024 £	Total 2023 £
<b>For the year ended 31 March 2024</b>						
Staff costs (Note 6)	151,176	72,120	398,456	231,870	853,622	850,506
Office administration	-	-	55,876	192,090	247,966	123,768
Training	-	-	567,387	-	567,387	594,982
Fundraising/PR	11,795	3,044	7,933	-	22,772	33,714
Organisation administration	-	-	4,102	80,727	84,829	80,809
Communication	-	-	-	-	-	317
<b>Total resources expended</b>	<u>162,971</u>	<u>75,164</u>	<u>1,033,754</u>	<u>504,687</u>	<u>1,776,576</u>	<u>1,684,096</u>
<b>Support costs allocated</b>	<u>64,667</u>	<u>29,825</u>	<u>410,195</u>	<u>(504,687)</u>	<u>-</u>	<u>-</u>
<b>Total resources expended</b>	<u><u>227,638</u></u>	<u><u>104,989</u></u>	<u><u>1,443,949</u></u>	<u><u>-</u></u>	<u><u>1,776,576</u></u>	<u><u>1,684,096</u></u>

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. Similarly, costs will be incurred in supporting income generation activities such as fundraising, and in supporting the governance of the charity. Support costs include the central or regional office functions such as general management, payroll administration, budgeting and accounting, information technology, human resources and financing.

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FOR THE YEAR ENDED 31 MARCH 2024**

**4. ANALYSIS OF TOTAL EXPENDITURE.../Cont'd**

**Support Costs**

Included within support costs are governance costs. Governance costs are comprised of the following:

	2024	2023
	£	£
Staff costs	33,378	33,270
Audit and accountancy fees	26,869	23,615
Professional fees	16,088	571
Meetings	4,169	-
Other	250	2,325
	<u>80,754</u>	<u>59,781</u>

**For the year ended 31 March 2023**

	Fundraising	Publicity	Improving Competence	Support	Total 2023	Total 2022
	£	£	£	£	£	£
Staff costs (Note 6)	189,504	17,230	468,202	175,570	850,506	558,437
Office administration	-	-	3,127	120,641	123,768	175,594
Training	-	-	594,982	-	594,982	524,995
Fundraising/PR	26,363	7,351	-	-	33,714	34,602
Organisation administration	-	-	478	80,331	80,809	40,066
Communication	-	-	317	-	317	4,468
	<u>215,867</u>	<u>24,581</u>	<u>1,067,106</u>	<u>376,542</u>	<u>1,684,096</u>	<u>1,338,162</u>
Total resources expended						
Support costs allocated	62,164	7,079	307,299	(376,542)	-	-
	<u>278,031</u>	<u>31,660</u>	<u>1,374,405</u>	<u>-</u>	<u>1,684,096</u>	<u>1,338,162</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**5. NET (EXPENDITURE)/INCOME**

This is stated after including:

	2024	2023
	£	£
Depreciation	2,500	1,279
Trustee's reimbursed expenses	-	2,399
Operating lease charges: UK property rent	-	30,000
Operating lease charges: Overseas property rent	7,674	7,221
Foreign exchange loss/(gain)	3,233	(27,478)
Auditors' remuneration:		
Current year statutory audit UK	7,470	15,500
Current year statutory audit Overseas	-	1,933
Other services	-	1,286
	<u>          </u>	<u>          </u>

**6. STAFF COSTS AND NUMBERS**

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	753,791	759,688
Social security costs	55,593	52,798
Pension costs	15,913	21,117
Redundancy costs	7,132	-
Recruitment costs	6,557	6,994
Staff development costs	8,131	83
Travel, subsistence and other staff costs	6,505	9,826
	<u>          </u>	<u>          </u>
	<u>853,622</u>	<u>850,506</u>

Employees earning more than £70,000 during the year:

	2024	2023
	No.	No.
£70,000 - £79,999	<u>          </u>	<u>          </u>
	2	2

Pension contributions in respect of these employees was £4,386 (2023: £2,793). The key management personnel of RedR UK during the year is comprised of the Chief Executive Officer, the Programmes Director, Head of Fundraising and Communications. The total employee benefits of the key management personnel were £178,548 (2023: £263,794).

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**6. STAFF COSTS AND NUMBERS**

The average weekly number of employees (full-time equivalent) during the year was as follows:

	2024 No.	2023 No.
Improving competence	6.9	6.3
Fundraising and publicity	5.2	6.5
Administration	1.1	1.0
Governance	1.2	0.5
Staff employed on overseas programmes:		
Middle East	2.0	0.9
	<u>16.4</u>	<u>15.2</u>

**7. TAXATION**

The charitable company benefits from exemptions on income and gains falling within sections 466-493 of the corporation tax act 2010 to the extent that they are derived from charitable activities.

**8. TANGIBLE FIXED ASSETS**

	Computer equipment £	Total £
<b>Cost</b>		
At 1 April 2023	11,658	11,658
Additions	-	-
Disposals/write-offs in year	-	-
	<u>11,658</u>	<u>11,658</u>
At 31 March 2024	11,658	11,658
<b>Depreciation</b>		
At 1 April 2023	5,715	5,715
Charge for the year	2,500	2,500
Eliminated on disposal/write-offs	-	-
	<u>8,215</u>	<u>8,215</u>
At 31 March 2024	8,215	8,215
<b>Net book value</b>		
At 31 March 2024	<u>3,443</u>	<u>3,443</u>
At 31 March 2023	<u>5,943</u>	<u>5,943</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**9. INVESTMENTS**

	2024 £	2023 £
Market value at 1 April	127,442	132,256
Disposal in year	(100,000)	-
Net unrealised investment (losses)/gains	2,349	(4,814)
	<u>29,791</u>	<u>127,442</u>
Market value at 31 March	<u>29,791</u>	<u>127,442</u>
Historical cost at 31 March	<u>19,718</u>	<u>82,256</u>
The investments are comprised of:		
CCLA – COIF Charities Investment Fund	25,460	122,329
Equity shares	4,331	5,113
	<u>29,791</u>	<u>127,442</u>

**10. DEBTORS**

	2024 £	2023 £
Accrued income	21,207	51,094
Other debtors	68,013	67,153
Prepayments	34,892	35,125
	<u>124,112</u>	<u>153,372</u>

**11. CREDITORS: Amounts falling due within one year**

	2024 £	2023 £
Taxation and social security	17,716	12,371
Other creditors	31,305	109,623
Accruals	13,339	67,345
Deferred income	228,834	226,063
Bounce Back Loan	10,833	10,000
	<u>302,027</u>	<u>425,402</u>

Deferred income occurs when training courses which are due to occur after the balance sheet date are invoiced beforehand and grants where amounts have been received in the period but the criteria for entitlement to the income has not been met. Natwest Bank PLC hold a fixed and floating charge over the undertaking and all property and assets, both present and future.

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**11a. Deferred income**

	2024 £	2023 £
Deferred income as at 1 April	226,063	237,113
Amount released in the year	(371,829)	(1,024,629)
Amount deferred in the year	374,600	1,013,579
	228,834	226,063
Deferred income as at 31 March	228,834	226,063

**11b. Creditors: Falling due in more than one year**

	2024 £	2023 £
Bounce Back Loan	20,000	30,000
	20,000	30,000

The Bounce Back Loan is the UK government-backed Covid-19 support loan to help businesses impacted by the pandemic and is due on 30 March 2027. This unsecured loan was granted on 30 March 2021 and was interest-free for the first 12 months. Thereafter, the loan is repayable over the remaining five years at a rate of 2.5% interest.

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Designated funds £	General funds	Total funds £
<b>For the year ended 31 March 2024</b>				
Investments	-	-	29,791	29,791
Tangible assets	-	-	3,443	3,443
Net current assets	188,752	-	(155,806)	32,946
Amounts falling due in more than one year	-	-	(20,000)	(20,000)
	188,752	-	(142,572)	46,180
Net assets at 31 March 2024	188,752	-	(142,572)	46,180

Comparative information for the analysis of net assets between funds in the previous year is as follows:

	Restricted funds £	Designated funds £	General funds	Total funds £
<b>For the year ended 31 March 2023</b>				
Investments	-	-	127,442	127,442
Tangible assets	-	-	5,943	5,943
Net current assets	89,377	-	(26,793)	62,584
Amounts falling due in more than one year	-	-	(30,000)	(30,000)
	89,377	-	76,592	165,969
Net assets at 31 March 2023	89,377	-	76,592	165,969

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. MOVEMENT IN FUNDS**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
<b>2024</b>					
<b>RESTRICTED FUNDS</b>					
Middle East	5,451	-	(5,451)	-	-
Europe & Global Initiatives	31,082	1,138,891	(981,221)	-	188,752
Ukraine Appeal	32,637	440	(33,077)	-	-
Syria & Türkiye Earthquake Appeal	20,207	694	(20,901)	-	-
Morocco & Libya Appeal	-	20,716	(20,716)	-	-
<b>Total Restricted Funds</b>	<u>89,377</u>	<u>1,160,741</u>	<u>(1,061,366)</u>	<u>-</u>	<u>188,752</u>
<b>UNRESTRICTED FUNDS</b>					
<b>Designated Funds</b>					
Fixed Asset Funds	-	-	-	-	-
<b>Total Designated Funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>General Funds</b>	<u>76,592</u>	<u>493,697</u>	<u>(712,861)</u>	<u>-</u>	<u>(142,572)</u>
<b>Total Unrestricted Funds</b>	<u>76,592</u>	<u>493,697</u>	<u>(712,861)</u>	<u>-</u>	<u>(142,572)</u>
<b>Total Funds</b>	<u><u>165,969</u></u>	<u><u>1,654,438</u></u>	<u><u>(1,774,227)</u></u>	<u><u>-</u></u>	<u><u>46,180</u></u>
	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
<b>2023</b>					
<b>RESTRICTED FUNDS</b>					
Middle East	5,451	-	-	-	5,451
Europe & Global Initiatives	31,082	960,272	(960,272)	-	31,082
Ukraine Appeal	50,655	21,176	(39,194)	-	32,637
Pakistan Flood Appeal	-	7,296	(7,296)	-	-
Syria & Türkiye Earthquake Appeal	-	44,280	(24,073)	-	20,207
<b>Total Restricted Funds</b>	<u>87,188</u>	<u>1,033,024</u>	<u>(1,030,835)</u>	<u>-</u>	<u>89,377</u>
<b>UNRESTRICTED FUNDS</b>					
<b>Designated Funds</b>					
Fixed Asset Funds	-	-	-	-	-
<b>Total Designated Funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>General Funds</b>	<u>50,216</u>	<u>679,637</u>	<u>(653,261)</u>	<u>-</u>	<u>76,592</u>
<b>Total Unrestricted Funds</b>	<u>50,216</u>	<u>679,637</u>	<u>(653,261)</u>	<u>-</u>	<u>76,592</u>
<b>Total Funds</b>	<u>137,404</u>	<u>1,712,661</u>	<u>(1,684,096)</u>	<u>-</u>	<u>165,969</u>

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**13. MOVEMENT IN FUNDS.../Cont'd**

Purposes of restricted funds

The Middle East Fund was used for providing training and addressing technical and coordination competencies. Funding has been secured from Trust funds in support of this work.

The Europe & Global Initiatives Fund represents a number of contracts secured from a variety of major institutional donors; these vary in the timing of cashflow income and expenditure.

The Ukraine Appeal was set up to analyse and address the most urgent training needs and capacity gaps of local organisations and responders providing humanitarian assistance in relation to the Ukraine emergency, followed by further and more in-depth training on selected areas of humanitarian response in English, Ukrainian, Polish and Romanian languages.

The Pakistan Flood Appeal and Syria & Türkiye Earthquake appeals were set up to analyse and address the most urgent training needs and capacity gaps of local organisations responding to those emergencies.

The Libya and Morocco appeal was to support projects that the charitable company ran immediately after the earthquake and floods in those countries.

**14. RELATED PARTIES**

RedR International is the umbrella body of the various RedR organisations around the world. The charity has two nominees on the committee of RedR International.

The charity has established a wholly owned subsidiary trading company, RedR UK Trading Limited, a company registered in England & Wales. The company remains dormant.

**15. CAPITAL COMMITMENTS**

There are no capital commitments not provided for in the financial statements (2023: None).

**16. EVENTS AFTER THE END OF THE REPORTING PERIOD**

On 25 September 2024, RedR UK became aware of a cyber fraud that took place between June and September 2024. It has been reported to the Charity Commission and other interested organisations. We are currently investigating the circumstances along with our affected partners. The likelihood of any contingent liability is unable to be estimated at this point.



