It’s been an incredibly intense year for the DEC: I can’t remember a period with so many appeals in such a short space of time. I’d like to pay tribute to the hard work of DEC staff, the member agencies and all our partners for delivering so spectacularly.

The DEC launched its first ever appeal for a medical crisis in response to the Ebola epidemic in West Africa. The UK public were very generous and the appeal raised £37 million. The DEC did not rush into the appeal: apart from the British Red Cross and the part of Save the Children which was formerly Merlin, we were not certain we had the medical expertise to help. But we began to realise there was a role for the member agencies: health promotion, logistics support and education programmes, which complemented the work done by specialist agencies. The work funded by the appeal also augmented the major efforts made by the World Health Organisation and governments of countries such as the UK, France and the US. At a crucial time member agencies could go in and help to turn the tide of the crisis. Ebola is not over yet and its effects will be felt for years, but the epidemic is in abeyance. It was a unique appeal for a unique crisis and I am very glad we did it.

The Gaza Appeal was another success story which I am grateful we had the chance to do. In 2009 we appealed for Gaza but couldn’t win the support of all broadcasters, however in 2014 we did and raised double the amount — £19 million. The DEC is a non-political body, purely dedicated to maximising funds for disaster affected communities, and we were able to reassure the broadcasters that our appeal for the Gaza conflict was purely humanitarian and supporting us would not compromise their impartiality. The DEC never took sides and was only about saving lives and providing urgent, crucial aid.

The DEC’s member agencies have continued to do a huge amount of important work in the Philippines after the typhoon in November 2013. I visited the affected areas at the end of 2014 and it was great to see the money being used so successfully to rebuild communities, homes and livelihoods. I was lucky enough to be present when a village launched a fishing boat funded by the DEC and built under the supervision of Oxfam — a very satisfying event to witness.

The Syrian crisis remains one of the great humanitarian disasters of our time. It is a hugely difficult and dangerous place to work, but our member agencies’ partners manage to provide aid to desperate civilians across the country. Many Syrian aid workers have lost their lives and I must salute their bravery and perseverance.

Away from the pressures of front line appeals, it has also been a busy year for the DEC Secretariat. The team has worked hard to improve the appeals process, extending the Rapid Response Network and building our corporate partnerships with different UK firms. That’s been a very successful and encouraging development.

Even though the media world changes by the month, the DEC still depends on the publicity provided so effectively by the traditional broadcasters. The broadcasters do a lot of good work for the DEC and we rely upon their time and generosity to reach out to the British people. The DEC continues to adapt to an increasingly digital world and uses social media to get the message out to an ever broader audience.

Finally, at the time of writing, Nepal is still reeling from the terrible earthquake which damaged the capital city Kathmandu and devastated surrounding areas. So far we have raised £80m, an incredible figure and a tribute to the tradition of charitable giving in the UK. After nearly three months DEC member agencies and their partners have reached over half a million people with emergency aid and are beginning to help communities rebuild permanent homes and livelihoods. Once again, I would like to thank all DEC supporters for being so generous and helping so many communities who have been through such devastating events.
EBOLA CRISIS APPEAL

The largest ever Ebola outbreak started in Guinea in March 2014 and soon spread across West Africa. Ebola spreads from contact with blood, bodily fluids and contaminated bedding and clothing, and on average kills 50% of those infected. Mourners at burial ceremonies are also at risk if they have direct contact with the body.

By August the outbreak, which affected urban as well as rural areas, was so serious that the World Health Organisation and the governments of the three worst-affected countries – Sierra Leone, Guinea and Liberia – launched a $100 million response plan. At the peak of the outbreak in the autumn there were over 500 new cases per week in Liberia and Sierra Leone, and up to 200 a week in Guinea. All three nations are extremely vulnerable, with weak health systems, poor infrastructure and having only recently recovered from long periods of instability and conflict. A year after the first outbreaks there had been over 25,000 cases and around 10,000 deaths.

The DEC launched its appeal on 29 October 2014 and raised a total of £37 million.


Over 869,000 people have received DEC-funded aid
32,000 people have been given advice on safe burials from faith leaders
807,000 people have received Ebola prevention messages
4,800 people have been trained to deliver Ebola prevention messages
53,000 people have been given hygiene kits
12,000 quarantined people received food packages
150 orphans have been found new homes

© Pablo Tosco / Oxfam

Alice is a nurse at an Ebola Holding Centre in Lakka, Sierra Leone. The medical centre is run by Italian NGO Emergency and Oxfam supplies water tanks, pipes, chlorine and survivor kits.

The majority of member agencies did not have the medical expertise to provide treatment for highly infectious diseases, so they approached Ebola as a humanitarian crisis and public health response rather than focusing on the medical emergency. This was critical to help stop the spread of Ebola. With threadbare health systems, communities struggling to prevent infection and contamination, and the certainty of serious knock-on effects on food security and livelihoods, there was plenty of scope for agencies do vital and meaningful work. They were in a strong position to help as many had long-standing programmes in West Africa and solid, well-established relationships with local partners and communities.

Massive, country-wide campaigns were essential to ensure everyone could recognize Ebola symptoms and knew how to protect themselves. Member agencies played a key role, training community health workers and volunteers who went from house to house to disseminate information. So far these DEC funded programmes have informed over 840,000 people in Sierra Leone and Liberia.

Many families have been quarantined to slow the spread of the disease. The main risk is that they will break the restrictions, primarily out of hunger, so agencies have provided quarantined people with food and other essentials, as well as mobile phones to help them keep in touch with the outside world.

Modifying burial practices has been a key tactic in reducing the spread of Ebola. Working with faith leaders and local authorities, member agencies have helped to provide safe, dignified burials which reduce both distress and the risk of families hiding the body and burying them themselves.

Ebola has created many orphans. Agencies have found orphans new homes with their extended families and monitored them on a daily basis. Frequently the only people who will accept children orphaned by Ebola are grandparents, however they are often desperately poor themselves and rely on backyard subsistence agriculture which is barely enough to support one person. Agencies have been helping grandparents with food, and by providing psychosocial and parenting support.
In October 2014 Mahinti Mansari and her daughters Salim and Fatima contracted Ebola. They were taken to a treatment centre, but only Mahinti made it out alive.

"After my neighbours found out I had Ebola they abandoned me," she said. "They don’t come near me anymore."

Formerly a businesswoman and trader, she is now unemployed. All her possessions were burnt when her house was quarantined. Christian Aid has given her food and household goods as part of their Ebola response.

Mahinti said: "They really helped me because I had no money so I wasn’t able to provide these things for myself."

In the policy sphere, agencies must undertake advocacy work to ensure governments in West Africa keep to their commitments to fund health systems.

Although in many respects working on Ebola was similar to many other humanitarian emergencies, the fear provoked by such an infectious, quick and shocking disease gave member agencies new challenges. As well as helping Ebola survivors to resume normal life, agencies need to support those who suffer continuing health complications, such as joint pains and loss of eyesight and hearing. Quarantine is an essential part of stopping Ebola’s spread but there is a stigma attached to having been quarantined. This is particularly acute for children who have survived Ebola and for burial team members.

To ease the economic burden of children re-joining their extended families, agencies have given children resettlement packages. Despite being trained in safe practices, many burial team members have been disowned by their families. These workers hope they can return to their families once they show they are healthy and can make a living, but many agencies have given them psychosocial support to help with the transition period. Many of those on burial teams have found their colleagues becoming almost new families and an unexpected source of support.

Schools have been closed since June 2014 and getting children back into education has proved difficult. Attendance rates were low before the crisis and many children have had to work to supplement family incomes. There has also been an increase in sex work by adolescents. Agencies have given children, mostly orphans, home schooling and teaching materials whilst schools are closed.

In the policy sphere, agencies must undertake advocacy work to ensure governments in West Africa keep to their commitments to fund health systems.
Even before the conflict of 2014, the Gaza Strip was suffering long-term trauma and poverty due to previous conflicts, an energy crisis and a seven-year-long economic blockade.

The conflict began to escalate from the end of June onwards and gathered pace throughout July. An increasing number of rockets were fired by armed groups in Gaza and the Israel Defence Forces (IDF) launched air strikes, artillery barrages and a ground assault. Densely populated areas of Gaza were affected and a subsequent UN investigation found what it described as substantial evidence that both Palestinian armed groups and the IDF had breached International Humanitarian Law. The fighting killed 2,104 Palestinians including over 1,400 civilians, of which 495 were children. Seven civilians in Israel and 66 Israeli soldiers were killed. During the conflict up to 475,000 displaced people were sheltering in UN and government shelters, or with other families. After the ceasefire many of these people returned home, but over 100,000 remain displaced because their homes were destroyed or damaged beyond repair.

Nearly everyone in Gaza has been affected, with many suffering post-traumatic stress disorder, the destruction of their livelihoods and further entrenchment of existing poverty. DEC agencies have focussed on the most vulnerable, the homeless, women, children and the elderly.

The DEC launched its appeal on 7th August 2014. By the time it closed, in February 2015, it had raised £19 million.

Dr Hassan Zebadin, employed by the Palestinian Medical Relief Society (PMRS) checks over a young boy brought into a makeshift clinic. CARE supported PMRS during the early weeks of the crisis to establish mobile health teams to treat the sick and injured.

In the first six months of the appeal response - from August 2014 to January 2015 - DEC member agencies reached over 194,000 people. This is more than originally planned, thanks to having efficient systems already in place to deliver aid. Most of the work in Gaza is done by local partners, so staffing costs have been low and 82% of the money has been spent directly on goods and services.

Fields, farms and agricultural factories were heavily damaged, causing food supply problems and a spike in food prices, which increased by 50% immediately after the conflict. Almost everyone in Gaza needed some kind of food aid and this has been a key part of the response, delivered with a mix of food parcels and a voucher system, which member agencies used together with the United Nations. Vouchers had the advantage of helping local businesses and creating a knock-on effect in terms of employment and investment. The scheme could also be scaled-up quickly.

Agencies gave household goods and hygiene kits to families who had lost everything when their homes were destroyed, as well as blankets as winter approached. Again, this was mostly done through electronic voucher schemes since goods were available in local markets.

Longer-term work included cash for work programmes to help clear agricultural land which had been damaged or left unsafe due to unexploded ordinance, and rehabilitating wells used for irrigation. Gazan farming relies heavily upon greenhouses. Most of these were destroyed in the fighting so agencies have repaired them, helping over 800 farmers. Training in unexploded ordinance awareness was also provided.

Children in Gaza have been particularly traumatised by the conflict which surrounded their homes. Agencies set up child friendly spaces where children can play safely and talk about their feelings with trained staff. They also worked with parents to help them understand the risk of family stress leading to child abuse, and to help them identify signs of abuse.
Gaza is in tatters due to entrenched poverty and the after-effects of conflict. Vital civilian infrastructure has been severely damaged or destroyed, and an intermittent water supply and two hours of electricity per day is the norm. There has been minimal reconstruction and huge amounts of rubble remain, clogging the streets and making infrastructure repair difficult.

Thousands of homes have been damaged in the fighting but shelter work is a very small part of member agencies’ response. Partly this is due to the relatively short time the emergency work has been running for, but the difficulty importing cement and building materials into Gaza is the major factor. The seven-year-old blockade continues to impose severe restrictions on people and goods entering and leaving the territory and the tunnels into Egypt, which were a major life-line for civilian goods, remain destroyed. Only a few hundred people a day are allowed to cross between Gaza and Israel and it is very hard for aid agency staff to obtain visas. Voucher systems allowed a quick response, capitalised on existing markets, gave families greater choice and enabled agencies to scale up quickly once it was safe to do so. They also helped overcome the resistance of international banks to channel money into Gaza.

The continuing instability and security threats in Gaza put the physical and mental health of staff at risk. Counselling services have been extended to employees of partner organisations as well as regular member agency staff.

An initial review of the DEC’s Gaza response found that member agencies need to collaborate and develop new ways of measuring the impact of their psychosocial programmes. So far take up of services has been used as a proxy indicator, with child friendly spaces running close to full capacity. The review also recommended extending the use of cash vouchers, focusing on winterisation for people with damaged homes, doing more work with disabled people, old people and men, and developing partnerships with Gazan NGOs.

The DEC raised £12m and the member agencies raised £7m themselves. The DEC then allocated £10m to member agencies in the first year of the response.

What’s Next?

Gaza appeal fundraising closed in February 2015 and there will be a final allocation of funds during 2015-16. Member agencies will continue to support livelihoods and food, and start work on plans to repair major water treatment systems. This is a long-term crisis and member agencies will attempt to develop their programmes accordingly.

However despite the generous support of the DEC’s donors and the hard work of member agency staff and their partners, the situation in Gaza will remain bleak for the foreseeable future. Although DEC member agencies have reached more people than they originally hoped, their efforts do not match the enormous needs. It is still difficult to get food into Gaza, and it is impossible for the Gazan economy to grow whilst it struggles to export its products. A lack of political progress, slow reconstruction and the on-going blockade make significant improvements in human development extremely challenging.

Our Impact in Gaza

1,300 farmers have had their greenhouses repaired or helped to rehabilitate

1,500 older people have received appropriate care for non-communicable diseases
Our Impact in the Philippines 2014 - 2015*

Over 255,000 people have benefitted from continuing DEC funds

173,000 people have been provided livelihoods assistance, including cash grants and training

55,000 people have been given help with shelter

59,000 people have been given cash grants to clear land of fallen trees

22,000 people have benefitted from advocacy work helping the urban poor and vulnerable households

16,000 people have been trained in emergency planning and assessing vulnerability to hazards

*These figures cover from May 2014 to October 2014.
**What’s Next?**

Full recovery will take many years to complete, and in the meantime thousands of families remain vulnerable and will be faced with future typhoon seasons. DEC member agencies will continue to try to help those people and work with the wider community to raise awareness of disasters. Agencies will also work with local government to improve disaster preparedness and response. For example there is still an urgent need for evacuation centres in areas where schools and churches were destroyed.

Starting in 2015, many agencies will work to hand over programmes to local communities, however some will continue working with vulnerable people in the typhoon-affected areas.

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**Challenges and Lessons Learnt**

The number of people needing new homes or repairs exceeds the DEC’s member agencies’ capacity to help and gaps in shelter remain the most urgent problem. Several thousand families remain displaced in tents, bunkhouses and other unsafe makeshift accommodation, whilst others have become stuck in the transition between living in emergency shelter and a fully-repaired home. These families are living in fear of the rainy season or another typhoon and could easily slip back into crisis. This has been exacerbated by pre-existing levels of poverty, despite agencies targeting pockets of greater need.

During the recovery it has been difficult for agencies to find suppliers who could provide enough quality building materials quickly, forcing agencies to strengthen their supply chains. Agencies have also learnt that it is better to use cash or voucher-based schemes instead of buying huge amounts of rice and distributing it, as this helps markets recover more quickly.

Despite the recovery many disaster-affected families are still worse off than before. Inflation in local markets has reduced the value of cash grants, farmers have yet to recover fully and even though many fishermen are back at work, damaged marine ecosystems mean fish catches are reduced.

The Philippines government has declared many coastal areas “no build zones”, however people living there are still waiting for the government to work to hand over programmes to local government to improve disaster awareness of disasters. Agencies will also work with the wider community to raise awareness of disasters. Agencies will also continue to try to help those people and will be faced with future typhoon seasons. DEC member agencies will continue to try to help those people and work with the wider community to raise awareness of disasters. Agencies will also work with local government to improve disaster preparedness and response. For example there is still an urgent need for evacuation centres in areas where schools and churches were destroyed.

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**Case Study**

**Fishermen in the Philippines rely on healthy reefs to ensure a good catch.**

Typhoon Haiyan didn’t just destroy homes, roads and infrastructure – it also destroyed the natural environment. Coral reefs and mangroves are vital for healthy marine life and so incredibly important for fishing communities, which have seen their catch drop dramatically post-Haiyan.

Concern supported the rehabilitation of several hundreds of square meters of damaged reefs around the most affected areas of Concepcion, on the island of Panay, where the live coral proportion fell from 75% (pre-Haiyan) to 10%.

Scientist Emelinda Abian and her assistant study the health of a coral reef near Concepcion, on the island of Panay, where the live coral proportion fell from 75% (pre-Haiyan) to 10%.

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**£97 Million Raised for Philippines Typhoon Appeal**

The DEC raised £64m and the member agencies raised £33m themselves. The DEC has allocated £61m to member agencies so far.

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**Funds Allocated to Member Agencies**

![Funds Allocated to Member Agencies](image)

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**Our Impact in the Philippines**

- 17,000 people benefiting from top up grants for construction purposes
- 15,000 people given training on emergency contingency planning

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**Typhoon Haiyan’s Path**

![Typhoon Haiyan’s Path](image)
By March 2015 the war in Syria had been going on for four years with still no end or political solution in sight. During 2014 the conflict entered a new phase which drew in the US, the Gulf States and European powers. There are also increasing tensions in neighbouring Lebanon and Jordan, which have accepted the bulk of the 4 million refugees fleeing the conflict. There are now serious strains in the social, political and economic fabric of those countries.

Inside Syria itself the situation remains dire and nearly every Syrian family has been affected by the conflict. The numbers displaced have increased up to around seven million people thanks to an escalation of violence and the worsening humanitarian situation in the north east of the country. Huge swathes of Damascus and other cities have been ruined, leaving their residents without food, electricity or basic goods. Agricultural production has plummeted and food is increasingly scarce and expensive. Many Syrians have used up the last of their resources and are entirely dependent upon humanitarian aid. However the needs of vulnerable Syrians far outstrip the resources available to help them, both from the DEC member agencies and the wider humanitarian system.

Fundraising for the DEC Syria Crisis Appeal closed in October 2014, having continued for an unprecedented 19 months and raised a total of £27 million. The DEC’s member agencies have helped over 390,000 people, the majority of them inside Syria itself.

The DEC Syria Crisis appeal raised a total of £27 million.

**Our Impact in Syria 2014 - 2015**

- **66%** of the people helped with DEC funds were inside Syria
- **391,000** people have been reached across Syria, Jordan, Lebanon and Iraq in 12 months
- **170,000** people have been given improved water and sanitation facilities
- **87,000** people in Syria have been given food parcels
- **51,000** people across 4 countries have been given household items such as soap, blankets and clothes, as well as basic first aid kits and play kits for children
- **6,500** vulnerable children given psychosocial support

*These figures cover from October 2013 to September 2014.

Where issues of access and insecurity prevent DEC member agencies from entering Syria, aid is being provided through local partners. Many of these are faith-based groups, Muslim and Christian as well as the Syrian branch of the Red Crescent. Member agencies have provided food, household items and done water and sanitation work in both government and opposition-held areas. They have also worked alongside public bodies to repair vital infrastructure.

Agencies are providing aid in some of the hardest to reach areas, including cities under siege and areas where aid workers have been targeted. In 2014 and 2015 some places became accessible for the first time in two years. Agencies with prepositioned stocks have despatched goods within a few hours of ceasefires, truces and evacuations being announced.

Children are particularly seriously affected by the conflict. Child-friendly spaces in basements, safe from shelling, allow stressed or aggressive children to socialise and express themselves. Some agencies have provided basic education and carried out teacher training.

The DEC has also funded projects in Jordan, Lebanon and Iraq. In Azraq, a huge new purpose-built refugee camp in the Jordanian desert, agencies have been helping new arrivals settle in and stay healthy. There has also been child protection work to counter the increase in early marriage and child labour. In urban areas agencies work to reduce the risk of eviction and multiple displacement for refugees.

In Lebanon, relations between Syrian refugees and local residents are strained as both groups compete for scarce accommodation and resources. Agencies have worked hard to diffuse these tensions, bringing the two groups together to discuss their problems and search for solutions. They have also run medical and mental health projects.

Refugees in Iraq have been helped with water, sanitation and household items, as well as receiving training in health, hygiene and first aid.
Before the conflict Syria was a middle-income country but now 70% of the population are in poverty and it has become difficult for agencies to identify who deserves aid because most people meet at least one of the vulnerability criteria. The needs far exceed the aid available, and agencies are deeply concerned that the situation is unsustainable. Aid is simply keeping people alive and stopping their situation from worsening. There is a high rate of sexual and gender-based violence, often linked to men not being able to work and provide for their families. Early marriage is also on the rise.

Security is declining in Syria and it is one of the most difficult countries in the world for aid agencies to operate safely and effectively in. Agency partners must often overcome incredible difficulties, including active front lines, random shelling and harassment by combatants. Security concerns mean agencies don’t ask for the real names of partner staff, volunteers and beneficiaries.

Despite partners’ dedication many programmes are fragile and at risk from nearby fighting or the closure of the border with Lebanon, where most agencies are based. This makes training and monitoring and evaluation extremely difficult. Agencies use private social media groups for communication and to monitor deliveries, and have developed new distance learning techniques. One agency has used DEC funds to develop a smartphone app which doesn’t need a stable internet connection.

Many partner organisations were not experienced in humanitarian aid work, forcing them to start running emergency aid programmes without first developing the necessary skills and capacity. Member agencies have been helping their partners to work at the level of a professional NGO with an intensive cycle of training, working and learning. They do this whilst making sure partners’ work is both accountable and meeting humanitarian standards. Funding restrictions mean partners prefer to do small-scale distributions over a long period which can lead to problems with aid quality.

Outside Syria declining security has also affected member agencies. Lebanon is at risk of falling into conflict too, with an impact on aid workers and Syrian refugees. Lebanese communities have shown great generosity in hosting Syrian refugees, however the conflict is now pushing them into poverty too and the relationship is under strain. Aid can actually exacerbate any tensions between the two communities and it has become difficult to deliver aid only to Syrian refugees.

In an attempt to improve these relations member agencies surveyed both sides to find the key points of conflict.

In Iraq Syrian refugees began to face competition from Iraqis fleeing insecurity, who are also in urgent need of aid. At the height of the crisis many agency staff worried about becoming displaced themselves if conflict spread to the Kurdish areas.

The DEC-funded work in Syria has almost come to an end but unfortunately there is no end in sight to the conflict and the humanitarian disaster that has befallen the Syrian people. Currently there is no apparent prospect of a genuine political solution and the different sides in the conflict remain on the battlefield, not around the negotiating table. Millions of people in Syria and in neighbouring countries remain in desperate need of aid and DEC member agencies will continue to have a vital role to play in helping them.

**CASE STUDY**

**Ibrahim Fadel is a volunteer with the Aleppo branch of the Syrian Arab Red Crescent, who are supported by the British Red Cross.**

For more than two years his team has done a huge variety of emergency jobs: repairing water pipes, removing corpses and transporting food and medicines.

“We were supposed to bring food, water and medicine, but our missions had been interrupted for a week due to clashes in which many people were killed,” he said. An hour-long ceasefire was arranged and the Red Crescent team swung into action.

“One of our volunteers was injured, which slowed the mission but did not cancel it. He was evacuated and the rest of the team insisted on returning to help people suffering from the conflict.

“I will not forget a single day that there were volunteers who pledged their lives to save a life.”

**CHALLENGES AND LESSONS LEARNT**

**£27 MILLION RAISED FOR SYRIA CRISIS APPEAL**

The DEC raised £14m and the member agencies raised £13m themselves. The DEC has allocated £13m to member agencies so far.

**Funds allocated to member agencies**

- Action Aid
- Amref International
- British Red Cross
- CAFOD
- Concern Worldwide
- Caritas International
- Care International
- DEC
- DEC Jordan
- DEC Palestine
- DEC Syria
- DEC UK
- Fatima Halin
- Islamic Relief
- JAK
- Oxfam
- Plan
- Save the Children
- Tearfund
- World Vision
- Mercy Corps
- Kochi
- Mercy Relief
- NAFA
- Oxfam
- Plan
- Save the Children
- Tearfund
- World Vision

**WHAT’S NEXT?**

The DEC-funded work in Syria has almost come to an end but unfortunately there is no end in sight to the conflict and the humanitarian disaster that has befallen the Syrian people. Currently there is no apparent prospect of a genuine political solution and the different sides in the conflict remain on the battlefield, not around the negotiating table. Millions of people in Syria and in neighbouring countries remain in desperate need of aid and DEC member agencies will continue to have a vital role to play in helping them.

**Our impact in Syria**

- 51,000 Syrian refugees in Jordan benefited from attending sessions teaching them about registering in camps, benefits and available services
Aid work is complex. It requires the ability to get goods and services to the people who need them in a timely and efficient manner, often in the face of conflict, insecurity and political difficulties. This means that the DEC’s member agencies have to spend money on staffing, logistics and support in the UK if their operations are to be successful.

In any aid effort the physical items distributed by member agencies – food, water, household items – will always form the bulk of spending. However the response to the conflict in Gaza saw an unusually high proportion of funds spent on aid goods. The needs were huge: everyone in Gaza has been affected by the conflict and needed help. Hundreds of thousands of people were displaced by the fighting and many have yet to return home. The Gazan economy was severely damaged and many families found themselves floundering below the poverty line for the first time.

Foreign aid workers struggle to get visas and security is an issue, so local partners do an even higher proportion of the work than usual, reducing the staffing costs considerably. This is possible in Gaza without any reduction in programme quality because the member agencies have a long history of working in Gaza and have built up good links with strong Palestinian civil society organisations.

The blockade of Gaza remains in force and it is very difficult for agencies to import food and other aid. To ensure aid gets through several agencies increased their use of a food voucher system which works in conjunction with a network of local shops. This means that the beneficiaries are either buying goods produced in Gaza, or goods brought into Gaza by local importers, and so stimulating the economy.

Compared to food distributions – the typical aid work of the public imagination - the voucher system saved money on labour, storage, delivery and transportation. The scheme was also quick and straightforward to scale up the when the conflict hit.

The high spending on aid goods has not come at the expense of “softer”, more people-intensive aid work. Many Gazans, particularly children, are traumatised by the effects of conflict in such a confined area. Agencies have provided general psychosocial support for children through games, activities and visits, and referred selected children for more in-depth help including both group and individual therapy sessions. These projects also help children and their parents better communicate and support each other.

These programmes also require “aid goods”, but of a completely different sort: colouring books, balloons and balls to help children rebuild their childhood.

Left: A young girl in Gaza drinks water supplied by Oxfam, who gave safe water to 58,000 people who fled their homes.
HOW WE ENSURE QUALITY

Every aid response the DEC and its member agencies undertake should build upon past successes and learn from past mistakes. This year the DEC studied the Philippines emergency using a new evaluation methodology developed by British academics and aid experts, including DEC member Oxfam. This new style of assessment provides an overview of the humanitarian response, making it an ideal match with the DEC’s position as an umbrella organisation.

CONTRIBUTION TO CHANGE

Contribution to Change, the new evaluation methodology, differs from traditional evaluations because instead of looking at the work of an individual agency it covers the overall effect of all humanitarian work undertaken around an emergency. Whilst a typical aid agency evaluation only looks at outcomes related to its programmes, Contribution to Change (CtC) aims to paint a bigger picture, including the impact of aid agencies but also the wider social, political and economic factors that influenced the recovery.

The Philippines was the first big appeal the DEC had run since the CtC methodology had been published. It was an ideal fit: CtC is designed to be used on rapid onset disasters caused by natural hazards, working with communities which have not been displaced. In addition, all DEC agencies responded and the Philippines was a straightforward place in which to work, with clear communications, a supportive government and no security issues. The DEC chose a Filipino university to carry out the study, both for increased cultural insight and understanding, and because using an independent entity recognisable to survey participants would reduce the risk of bias that could be created by using staff from a DEC member agency.

CtC evaluates the medium term post-disaster response rather than the initial emergency work. Working at the household level, the team gathered information through household surveys, key informant interviews and focus group discussions, building up a picture of the households’ situation before the disaster, just afterwards and a year later, which provided good points of comparison to identify changes in circumstances.

The team worked in two municipalities, Tacloban and Dulag, both on the island of Leyte which was hit directly by Typhoon Haiyan. The two areas rely on farming and fishing, have a good mixture of inland/coastal and rural/urban areas, and saw livelihoods and housing severely damaged in the typhoon.

The evaluation showed that the humanitarian intervention— including but not limited to the work done by the DEC member agencies— contributed to fairly positive changes in household well-being. The CtC methodology assesses how the interventions contributed to people’s recovery. Housing interventions in the area studied were found to benefit most households, even though repairs were usually still incomplete. For livelihoods, although most people have returned to work, many households face problems with debts and inflation, and farming and fishing yields are both down. In a few areas there were some concerns over the seeds and boats which were distributed, however schemes supporting vegetable growing and restoring small businesses were both successful.

The CtC methodology provided good evidence of which aspects of the Philippines response worked and which need rethinking. It is hoped that the report will provide a useful overview of the aid response to Typhoon Haiyan and compliment other, more detailed evaluations carried out by individual member agencies.

CORE HUMANITARIAN STANDARD

The DEC and its member agencies strive to run professional humanitarian aid programmes to help people in crisis. As in any business or service, having agreed upon standards drives quality and accountability, however until now there has been no one overarching set of standards in aid work. Instead there have been dozens, at local, national and international levels. The Core Humanitarian Standard (CHS), launched in December 2014, aims to change this by introducing a single set of standards for all aid workers. The CHS, which has been drawn from the best of currently existing systems, is based on the needs and rights of people affected by disasters, and consist of nine key commitments. These include effective, timely and relevant responses, co-ordinating with other agencies and encouraging a culture which welcomes complaints and feedback.

The DEC has mapped out how the Core Humanitarian Standard compares to its own current best practice commitments, finding many similarities between the two. The Core Humanitarian Standard could replace the DEC’s current articulation of commitments, whilst still addressing the DEC’s aims in accountability and quality. The next step is to develop a process to integrate the Core Humanitarian Standard into the DEC’s accountability processes by 2015/16.

The Philippines was the first big appeal the DEC had run since the CHS methodology had been published. It was an ideal fit: CHS is designed to be used on rapid onset disasters caused by natural hazards, working with communities which have not been displaced. In addition, all DEC agencies responded and the Philippines was a straightforward place in which to work, with clear communications, a supportive government and no security issues. The DEC chose a Filipino university to carry out the study, both for increased cultural insight and understanding, and because using an independent entity recognisable to survey participants would reduce the risk of bias that could be created by using staff from a DEC member agency.

CtC evaluates the medium term post-disaster response rather than the initial emergency work. Working at the household level, the team gathered information through household surveys, key informant interviews and focus group discussions, building up a picture of the households’ situation before the disaster, just afterwards and a year later, which provided good points of comparison to identify changes in circumstances.

The team worked in two municipalities, Tacloban and Dulag, both on the island of Leyte which was hit directly by Typhoon Haiyan. The two areas rely on farming and fishing, have a good mixture of inland/coastal and rural/urban areas, and saw livelihoods and housing severely damaged in the typhoon.

The evaluation showed that the humanitarian intervention—including but not limited to the work done by the DEC member agencies—contributed to fairly positive changes in household well-being. The CtC methodology assesses how the interventions contributed to people’s recovery. Housing interventions in the area studied were found to benefit most households, even though repairs were usually still incomplete. For livelihoods, although most people have returned to work, many households face problems with debts and inflation, and farming and fishing yields are both down. In a few areas there were some concerns over the seeds and boats which were distributed, however schemes supporting vegetable growing and restoring small businesses were both successful.

The CtC methodology provided good evidence of which aspects of the Philippines response worked and which need rethinking. It is hoped that the report will provide a useful overview of the aid response to Typhoon Haiyan and compliment other, more detailed evaluations carried out by individual member agencies.

CORE HUMANITARIAN STANDARD

The DEC and its member agencies strive to run professional humanitarian aid programmes to help people in crisis. As in any business or service, having agreed upon standards drives quality and accountability, however until now there has been no one overarching set of standards in aid work. Instead there have been dozens, at local, national and international levels. The Core Humanitarian Standard (CHS), launched in December 2014, aims to change this by introducing a single set of standards for all aid workers. The CHS, which has been drawn from the best of currently existing systems, is based on the needs and rights of people affected by disasters, and consist of nine key commitments. These include effective, timely and relevant responses, co-ordinating with other agencies and encouraging a culture which welcomes complaints and feedback.

The DEC has mapped out how the Core Humanitarian Standard compares to its own current best practice commitments, finding many similarities between the two. The Core Humanitarian Standard could replace the DEC’s current articulation of commitments, whilst still addressing the DEC’s aims in accountability and quality. The next step is to develop a process to integrate the Core Humanitarian Standard into the DEC’s accountability processes by 2015/16.
The DEC relies upon a network of supporters to ensure its appeals are as hard-hitting as possible.

As part of the DEC’s goal of building trust with its key supporters, the DEC teamed up with the UK Filipino community to hold a “Thank You” event for corporates, major trusts and the Rapid Response Network members. Attendees took part in an immersive experience, using Filipino actors to recreate the experience of the typhoon followed by a mock-up of the member agencies’ response, designed to give them a better understanding of humanitarian work in a disaster context. The event ended with an emotional speech from Myleene Klass, who had presented the DEC’s Philippines Appeal video on ITV, Channel 4, Sky and Channel Five, and then travelled to the affected islands to see members’ work. The event combined showing the DEC’s appreciation to major donors and the UK’s Filipino community along with reporting back on the progress made since the typhoon.

The DEC continues to promote and support high standards and accountable ways of working with disaster-affected people. The DEC has committed to work within the new “Common Humanitarian Standard”, which outlines best practice in aid work and acts as a kitemark for humanitarians. It has also done a study on the Philippines response using a new methodology called Contribution to Change, which assesses the overall impact of the work of aid agencies after a disaster. It is part of the DEC’s commitment to learning from experience to deliver aid as effectively as possible.

The DEC has also participated in a World Humanitarian Summit, contributed to an open source guide to humanitarian evaluation and been involved with a global quality and accountability group run by aid and development agencies.

The Secretariat has worked closely with members to help them address banking issues and challenges arising when operating in high risk environments such as Gaza and Syria. In close liaison with British Bankers Association, banks, government and charity sector intermediary bodies, this initiative shared best practice amongst DEC members in addressing the complex risks inherent when delivering humanitarian aid in such contexts.

In 2014-15 the DEC continued to expand its social media presence whilst taking the major step of creating a new website.

Its social media work was focussed on making incremental improvements based on the success of the Philippines appeal, which was very much a turning point in the DEC’s digital approach. The importance of social media for communications in a disaster was highlighted by the controversies surrounding the Gaza appeal. Many supporters and potential supporters were concerned that backing the appeal meant taking a position on the conflict. The DEC used social media to assuage these fears and deal with difficult questions, such as whether it was possible to get aid into Gaza.

On Ebola the DEC’s #StopTheSpread social media campaign let supporters - including many celebrities - show solidarity with those affected by sharing a picture of them with “#StopTheSpread” on their hand.

Outside of the appeals process, the website was a key achievement in 2014-15. Taking nine months to build, it is “mobile first”, meaning it’s designed to be accessed from and provide an improved experience with smartphones and tablets.

There has also been a fundamental change in the website’s content which will make it much more open to what is happening elsewhere online. During an appeal, the new website will provide a live stream of disaster-related updates from the DEC and non-DEC sources anywhere on the web, including content from member agency websites and social media. This will allow the DEC to promote much more information, images and other updates. Committed supporters will also be able to set up a page on the DEC’s website that will allow them to run their own mini appeals within the main DEC appeal, similar to other personal sponsorship websites.

To mark the six month anniversary of the Philippines Typhoon Appeal the DEC partnered with Truthloader, a YouTube news channel produced by ITN whose videos get an average of over two million views per month. They made a series of films looking at member agencies’ work after Typhoon Haiyan. Truthloader reach an audience which is younger and more male than the DEC’s usual audiences, and who may have little understanding of the DEC and how it works. Not only was this a different way of telling the Philippines story and reaching new audiences, the project also increased the DEC’s understanding of digital engagement.

Throughout the year the DEC marked some major humanitarian milestones; the fifth anniversary of the Haiti earthquake, the tenth anniversary of the Asian Tsunami and the twentieth anniversary of the Rwandan genocide. Each was marked with updates, reflections and learning, showing how those disasters have influenced the way in which the DEC works today.
The Ebola crisis took the DEC into new territory, as this was the first time an appeal had been launched by the DEC in response to a disease, rather than a natural disaster or a conflict. The DEC Ebola Crisis Appeal was very successful, raising over £37 million, including £5 million in match funding from DfID and £1.2 million from high value supporters and corporates, including BA, HSBC and Greggs. This is despite of being in the middle of a busy time for UK fundraising, with Children in Need, the Poppy Appeal and Stand up to Cancer all running at the same time or close to each other.

This appeal also gave the DEC an opportunity to innovate and test different strategies, with multiple creative approaches for press and outdoor ads, changing images and using short, medium and longer copy versions. These ran on different days to test the response, and explained the relationship between the DEC and its member agencies to give the public a better understanding of the organisation. Media coverage of the appeal was also very strong, particularly around the launch. Another new approach was an emailed link to a two minute video called “The truth about Ebola”. This went to everyone on the DEC’s email database who had not already donated from DfID and £1.2 million from high value supporters and corporates, including BA, HSBC and Greggs. This is despite of being in the middle of a busy time for UK fundraising, with Children in Need, the Poppy Appeal and Stand up to Cancer all running at the same time or close to each other.

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A direct response TV ad was fronted by Downton Abbey star Joanne Froggatt, while the ITN-made appeal for commercial television was presented by Oscar nominated Chiwetel Ejiofor. ITV played an ad slot by Joanne Froggatt around the showing of Downton Abbey, which led to a considerable spike in donations. In the sporting arena, Premier League players wore DEC t-shirts during their warm-ups. The BBC appeal was presented by Lenny Henry.

An independent review of the Philippines appeal looked at how the DEC works with member agencies, the Rapid Response Network and its partner organisations. It suggested the DEC find new ways to deliver the broadcast appeal so as to lengthen its most impactful period of fundraising and avoid the usual loss of public interest in the second week of the appeal, which usually sees a large drop-off in donations. The review also recommends that the DEC finds new ways to engage with its donors outside of appeals. The DEC has already started to implement some of the key learning from this review, such as opening fundraising the day before the TV appeal goes live, and will continue to explore new ways of improving fundraising.

As part of the continuing drive to improve the DEC’s fundraising, the charity surveyed both the general public and supporters to understand charitable giving habits and their perceptions of disaster response organisations. The survey found that the key drivers people say are behind their giving are knowing how the money is spent, the presence of children and whether it’s a natural disaster. There is also a strong interest amongst DEC donors in being kept in touch with “forgotten emergencies” that don’t have the size or media interest to drive a full appeal. Around half of all donors are motivated by the government’s UK Aid Match scheme and a significant minority are interested in giving more regularly to the DEC via direct debit.

The Sun newspaper has been very supportive of the DEC, particularly with the Philippines appeal, and has run articles and given readers donation information.
MANAGING AND WORKING TOGETHER

This has been one of the DEC’s busiest years, with two complex appeals - Gaza and Ebola - in quick succession and the ongoing support for two very large responses, in Syria and the Philippines.

Learning from past experience and the need to develop more effective systems, the DEC Secretariat has decided to fix the Period of Joint Action (PJA) at 14 days and adopt a more flexible approach depending on how the appeal is progressing. During the PJA the DEC has a leading role in promoting the appeal and member agencies use joint branding and media support. This change should reduce uncertainty for DEC and member agencies. It goes hand-in-hand with developments of the DEC’s communications during an appeal.

Working with DFID

Over the last three appeals the UK government has awarded the DEC £12 million through the UK Aid Match scheme run by the Department for International Development (DFID), which matches individual donations pound for pound up to an agreed limit. This was first done in the DEC Philippines Typhoon appeal and the DEC is pleased DFID agreed to a further £2 million for DEC Gaza Crisis Appeal and £5 million for the DEC Ebola Crisis Appeal.

The donor survey showed that the public are likely to give more money to the DEC if they know that an appeal is also being supported by UK Aid Match making it a key way to raise extra funds. It shows the government supports the DEC and member agencies, as well as spending aid money in a way that is already broadly supported by much of the public. We are pleased that the Aid Match has been a great way of encouraging the public to give even more generously as these three appeals have shown.
TEMPORARY, INTERIM AND FREELANCE STAFF

Heather Addicott, Salim Baba, Susan Banks, Rami Barhoumi, Helen Calder, Philippa Catherwood, Tom Cibreen, Joy Essien, Rahima Ismail, Alaka Junor, Tom Keatinge, Sean Kenny, Rafaelia Simas Lima, Yasmin Mace, Larissa Rainford, Anna Ribout, Sarah Sanson, Ade Situ, Eamon Sutherland, Annabelle Whipp.

VOLOUNTEERS


SECONDMENTS FROM DEC MEMBER AGENCIES

Tomi Ajayi, Caroline Anning, Charlotte Armstrong, Samia Ariz, Jenny Barthow, Lucy Brincombe, Jo Broughton, Sarah Dransfield, Emily Evison, Liam Finn, Debbie Goddard, Ian Giggin, Madeline Gordon, Joey Green, Sara Guy, Sian Hughes, Lisa Jones, Sushi Juggapah, Charlie King, Syhi Kring, Anjali Kwatra, Michelle Lowery, Anna MacGion, Sarah Marzouk, Jane Mayo, Roshi Nichani, Louise Orton, Melanie Smith, Jenni Smout, Jamie Sport, Kathleen Prior, Nadene Robertson, Deborah Underdown, Joel Upton, Brenda Yu.

REGISTERED OFFICE

43 Chalton Street, London, NW1 1DU

MAJOR SUPPORTERS 2014/15

Central to the DEC ways of working are our relationships with numerous partners and allies. The trustees warmly acknowledge and express sincere thanks to the following organisations that supply services and assist DEC secretariat at appeal time.

We are also grateful to Nomura International plc for hosting the DEC Secretariat team at no cost for several weeks during the refurbishment of our offices.
The trustees present their report and the audited financial statements for the year ended 31 March 2015. Reference and administrative information set out on pages 30 and 32 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005). DEC’s objects, powers and governance arrangements are set in its Memorandum and Articles of Association. A revised Memorandum and Articles of Association, updated to reflect changes in legislation, was adopted in December 2014. At the year-end there were 13 members (2013/14: 14), each of whom has guaranteed to contribute £1 in the event of the company being wound up.

TRUSTEES

DEC is governed by a board of trustees that comprises the Chairman, Honorary Treasurer, 4 other independent trustees and 13 member trustees, who are the Chief Executives of DEC’s member agencies. Independent trustees chair each of the sub-committees which oversee key aspects of DEC activity and report back to the full board. Trustees have no financial beneficial interest in the charity but do have voting rights. Trustees receive no remuneration or any other emoluments from DEC. Independent trustees, the Chairman and Honorary Treasurer, hold office for a term of three years; they may then be reappointed for a second term and then retire from office. Member trustees hold office for a term that is related to their roles as Chief Executive of a DEC member agency.

The appointment of new independent trustees is overseen by the board of trustees with support from the Membership and Accountability Committee, following an analysis of needs, targeted advertising and an interview process. Upon joining the board, new trustees are given an induction explaining their roles and responsibilities, provided with an information pack and a briefing on the history and work of the DEC and its member agencies.

The board of trustees is responsible for the overall control of the charity and for ensuring that it is properly managed. Trustees have delegated day-to-day operations to the Chief Executive and the Secretariat management team.

PUBLIC BENEFIT REPORTING

In this respect the trustees have noted and paid due regard to the Charity Commission’s statutory guidance on public benefit that is relevant to the DEC’s mission, and the report has highlighted details of the DEC’s activities that illustrate how our work fulfils that mission and the significant benefits it brings to:

- people in poorer countries in urgent need of emergency relief regardless of race, creed or nationality through the funding provided to 13 of the UK’s leading humanitarian agencies (the public benefit is described in the summaries for Syria, Philippines, Gaza and Ebola appeals);
- the promotion of the efficiency and effectiveness of life saving assistance and the alleviation of poverty;
- people in poorer countries affected by an emergency situation being involved in the relief effort and being treated with dignity.

TRUSTEES’ RESPONSIBILITIES

The trustees (who are also the directors of the Disasters Emergency Committee for purposes of company law) are responsible for preparing the trustees’ report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for ensuring that adequate accounting records are kept that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and publication of the charitable company’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The strategic report includes a review of the financial performance and of the charity’s reserves position. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity’s ability to continue. The accounts have therefore been prepared on the basis that the charity is a going concern.
ACHIEVEMENTS AND PERFORMANCE

The charity’s performance and key strategic objectives are discussed on pages 24 to 29.

DEC cost ratios change from one year to another depending on the public’s response to the range of appeals launched during particular years.

Expenditure on charitable activities as a percentage of total resources expended by DEC over the past five years averaged 95%.

The DEC is fortunate to benefit from the number of other companies (see page 33) which together enable us to keep our fundraising costs low.

FUNDING

Total expenditure for the year amounted to £41.6m (2014 as restated: £75.3m) including £37.3m (2014 as restated: £71.7m) of appeal funds committed to members agencies for use towards relief programmes and £4.0m (2014: £3.3m) in costs of generating funds. DEC’s core costs are covered mainly by contributions from member agencies, with appeal specific costs charged to the related appeal.

RISK MANAGEMENT

The DEC has a robust mechanism for identifying, reporting and managing risks and is accountable for the effective use of the charitable funds raised in its name. The DEC is not directly operational, it therefore delegates the management of risks associated with delivering humanitarian programmes to member agencies while maintaining oversight through a system of independent evaluation and regular reporting.

The DEC maintains a risk register and regularly reviews the risks associated with its responsibilities for fundraising, stewardship and oversight, including what controls and safeguards operate to manage or mitigate risks. Key risks identified in the risk register include:

• The risk that if failures or a security breach results in unauthorised access to stored data and a loss of confidence in DEC or damage to the charity’s reputation. In managing this risk DEC works closely with its fundraising partners and suppliers.

• The risk that strongly negative media or publicity, whether direct or indirect, cause damage to DEC’s position with the public, donors or other stakeholders. In managing this risk DEC works with members to be transparent in its communications and accountable to donors.

The risks were managed satisfactorily during the year.

BASES OF ALLOCATION TO MEMBER AGENCIES

A formula known as the Indicator of Capacity is used to allocate DEC appeal funds amongst the member agencies. Member charities are entitled to a share of appeal funds according to their capacity to act very quickly in emergencies and to ensure member agencies have in place effective systems, processes and controls.

The unrestricted funds in the balance sheet comprise a general and designated reserve. Given the number of recent appeals and the resultant workload pressures on a small Secretariat staff team, the trustees designated £85k towards the costs of an interim boost to staffing capacity during 2015 and this is reflected in the balance of the designated reserve at year-end. The trustees have also reviewed the requirement for free reserves, which are those unrestricted funds not designated for specific purposes or otherwise committed. DEC’s free reserves at the year end were £675k (2014, £391k), which was equivalent to approximately 5.7 months’ cover of the Secretariat’s costs. This is somewhat above the target indicated by the policy of maintaining free reserves at a level of £0.5m overall.

The expendable endowment created in the year to 31st March 2011 had a balance at the year end of £1.24m (2014, £70.0m). During the year, the DEC Gaza Crisis Appeal (launched in August 2014) raised £12.3m (including gift aid) and the DEC Ebola Crisis Appeal (launched in October 2014) raised £23.7m. The Syria Crisis Appeal (launched in March 2013) remained open until October 2014 and raised a further £1.7m (2014, £6.7m) in this financial year. Additional income in the year of £3.0m was received for other DEC appeals launched in prior years, donations from member agencies and general unrestricted income.

INVESTMENT POLICY AND PERFORMANCE

Under its memorandum and articles of association, the charity has the power to make investments. DEC needs to be in a position to enable its member agencies to act very quickly in emergencies and therefore has a policy to balance keeping a proportion of funds in short-term deposits that can be accessed readily with considerations of high security and reasonable investment return.

Sayer Vincent LLP has expressed its willingness to continue as auditor for the next financial year. Each of the persons who is a trustee at the date of approval of this report confirms that instaur as the trustees are aware:

• there is no relevant audit information of which the company’s auditors are unaware;

• and the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section S.418 of the Companies Act 2006. This trustees report, including the strategic report, was approved by the board and signed on its behalf by:

Clive Jones
Chairman

Clare Thompson
Honorary Treasurer

21st July 2015
43 Chalton Street
London NW1 1DU

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Independent auditor’s report to the members of Disasters Emergency Committee

We have audited the financial statements Disasters Emergency Committee for the year ended 31 March 2015 which comprise the statement of financial activities, balance sheet, cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice. 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 auditors’ 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.

OPIION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the report of the trustees, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements.

OPINION ON FINANCIAL STATEMENTS

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 2015 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.

We have nothing to report in respect of the following matters where 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

Catherine Sayer (Senior statutory auditor)
21st July 2015
for and on behalf of Sayer Vincent LLP.
Statutory Auditors
Invycta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the statement of trustees’ responsibilities set out in the report of the trustees, 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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board’s Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company’s circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the report of the trustees including the Strategic Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Statement of Financial Activities for the year ended 31 March 2015

Incorporating an income and expenditure account

<table>
<thead>
<tr>
<th>Note</th>
<th>Restricted funds £000</th>
<th>Unrestricted funds £000</th>
<th>Endowment funds £000</th>
<th>2015 Total £000</th>
<th>2014 Total £000</th>
</tr>
</thead>
</table>

Incoming resources

<table>
<thead>
<tr>
<th>Incoming resources from generated funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
</tr>
</tbody>
</table>

Voluntary income

| Appeal income | 35,048 |
| Donations from member agencies | 735 |
| Other voluntary income | 440 |

Investment income

| 3 | 325 |
| 3 | 12 |

Total incoming resources

| 35,373 |
| 5,273 |
| 12 |
| 40,658 |
| 70,028 |

Resources expended

<table>
<thead>
<tr>
<th>Costs of generating funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Costs of generating voluntary income</td>
</tr>
<tr>
<td>Charitable activities</td>
</tr>
<tr>
<td>Disaster response programmes</td>
</tr>
<tr>
<td>Lesson learning and accountability</td>
</tr>
<tr>
<td>Governance costs</td>
</tr>
</tbody>
</table>

Total resources expended

| 40,741 |
| 835 |
| 39 |
| 41,615 |
| 75,352 |

Net incoming / (outgoing) resources before transfers

| (5,368) |
| (4,438) |
| (716) |
| (5,234) |

Net movement in funds

| (1,291) |
| 361 |
| (5,234) |

Reconciliation of funds

<table>
<thead>
<tr>
<th>Total funds brought forward</th>
</tr>
</thead>
<tbody>
<tr>
<td>49,844</td>
</tr>
<tr>
<td>404</td>
</tr>
<tr>
<td>1,267</td>
</tr>
<tr>
<td>51,515</td>
</tr>
<tr>
<td>10,612</td>
</tr>
</tbody>
</table>

As previously reported |

<table>
<thead>
<tr>
<th>Prior year adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>46,227</td>
</tr>
<tr>
<td>-</td>
</tr>
<tr>
<td>(46,227)</td>
</tr>
<tr>
<td>-</td>
</tr>
</tbody>
</table>

As restated |

| 3,617 |
| 404 |
| 1,267 |
| 5,288 |
| 10,612 |

Total funds carried forward

| 2,326 |
| 765 |
| 1,240 |
| 4,331 |
| 5,288 |

All of the above results are derived from continuing activities. All gains or losses are recognised in the year and are included above. Accordingly a statement of total realised gains and losses has not been prepared.

A change in accounting policy has been accounted for as a prior year adjustment and comparative amounts in respect of the year ended 31 March 2014 have been restated where relevant, see note 2 on page 41.

Movements in funds are disclosed in note 16 to the financial statements.

The notes to the financial statements are an integral part of this statement of financial activities.
Fixed assets
Tangible fixed assets 9 153 13

Current assets
Debtors 10 3,659 5,644
Short term deposits 11 34,647 25,863
Cash at bank and in hand 11 4,761 20,146
42,987 51,853

Liabilities
Creditors: amounts due within one year 12 (28,219) (39,202)
Net current assets 14,748 22,451
Creditors: amounts due after one year 13 (10,570) (17,176)
Net assets 15 4,331 5,288

Funds
Unrestricted funds
General reserves 16 765 404
Expendable endowment 16 1,240 1,267
Restricted funds 16 2,326 3,617
Total funds 4,331 5,288

Reconciliation of net outgoing resources to net cash outflow from operating activities
Net outgoing resources (957) (5,324)
Depreciation charge 34 67
Decrease/ (increase) in debtors 1,985 (3,675)
Decrease/ (increase) in creditors (7,589) 45,919
Interest receivable (340) (191)
Net cash (outflow)/inflow from operating activities (6,867) 36,796

Returns on investments and servicing of finance
Interest receivable 340 191

Capital expenditure
Payments to acquire tangible fixed assets (174) (9)

Cash (outflow)/ inflow before management of liquid resources (6,701) 36,978

Management of liquid resources
Increase in investments held on short term deposits (8,684) (17,958)
(Decrease)/ Increase in cash (15,385) 19,020
Net cash resources at 1 April 2014 20,146 1,126
Net cash resources at 31 March 2015 4,761 20,146

Analysis of changes in net cash balance
At the start of the year £000 Cash flow £000 At the end of the year £000
Cash at bank and in hand 20,146 (15,385) 4,761
Short term deposits 25,863 8,684 34,547
Cash and short term deposits 46,009 (6,701) 39,308

Approved by the trustees on 21st July 2015 and signed on their behalf by

Clive Jones          Clare Thompson
Chairman             Honorary Treasurer
1. ACCOUNTING POLICIES

The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005).

2. PRIOR YEAR ADJUSTMENT

During the year the trustees reviewed the basis of accounting for resources expended on charitable activities, being the disaster response programmes funded from DEC appeals and undertaken by member agencies. Previously, this expenditure was accounted for when DEC funds were distributed to member agencies. In the opinion of the trustees, the accounts of DEC will provide a more true and fair view of the operations and reserves of DEC if expenditure is accounted for in accordance with the allocations of DEC appeal funds to member agencies. A first allocation of DEC funds towards the disaster response programmes undertaken by member agencies takes place 14 days after launch of a DEC appeal, based on an estimate of the funds expected to be raised. Smaller allocations of DEC funds are made in subsequent months as actual appeal proceeds become more certain.

The impact of this change in policy has been to increase expenditure in the year ending 31 March 2014 by £46,227m, to reflect the accrued level of allocations of DEC appeal funds to member agencies in respect of disaster response programmes.

Reserves brought forward at 1 April 2014 have similarly decreased by £46,227m with a corresponding increase in creditors.

3. INVESTMENT INCOME

<table>
<thead>
<tr>
<th>Nature of cost</th>
<th>Allocation basis</th>
<th>2015 £000</th>
<th>2014 £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank interest received</td>
<td></td>
<td>340</td>
<td>191</td>
</tr>
</tbody>
</table>

4. TOTAL RESOURCES EXPENDED

<table>
<thead>
<tr>
<th>Member allocations £000</th>
<th>Other direct costs £000</th>
<th>Allocated support costs £000</th>
<th>2015 Total £000</th>
<th>2014 Total £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of generating voluntary income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>3,745</td>
<td>239</td>
<td>3,984</td>
<td>3,337</td>
</tr>
<tr>
<td>Disaster response programmes</td>
<td></td>
<td></td>
<td>37,346</td>
<td>37,346</td>
</tr>
<tr>
<td>Lesson learning and evaluation</td>
<td>-</td>
<td>56</td>
<td>44</td>
<td>100</td>
</tr>
<tr>
<td>Governance costs</td>
<td></td>
<td>56</td>
<td>127</td>
<td>185</td>
</tr>
<tr>
<td>Total resources expended</td>
<td>37,346</td>
<td>3,859</td>
<td>410</td>
<td>41,615</td>
</tr>
</tbody>
</table>

Support costs are allocated on the following basis:

<table>
<thead>
<tr>
<th>Nature of cost</th>
<th>Allocation basis</th>
<th>2015 £000</th>
<th>2014 £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff</td>
<td>Estimate of where staff spend their time</td>
<td>144</td>
<td>436</td>
</tr>
<tr>
<td>Premises, utilities and other overheads</td>
<td>Actual and estimated usage</td>
<td>266</td>
<td>381</td>
</tr>
<tr>
<td>Total allocated support costs</td>
<td></td>
<td>410</td>
<td>817</td>
</tr>
</tbody>
</table>

Allocated support costs: cost allocation includes an element of judgement and the charity has had to consider the cost and benefit of detailed calculations and record keeping. This allocation includes support costs where they are attributable and are a best estimate of the costs that have been so allocated. The various categories of support costs are described on page 40 (see note 1d).
5. DISASTER RESPONSE PROGRAMMES

Appeal funds allocated and committed to participating member agencies are as follows:

<table>
<thead>
<tr>
<th></th>
<th>SCA £000</th>
<th>PTA £000</th>
<th>GCA £000</th>
<th>ECA £000</th>
<th>2015 Total £000</th>
<th>2014 Total £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>ActionAid</td>
<td>170</td>
<td>245</td>
<td>747</td>
<td>1,393</td>
<td>2,555</td>
<td>4,752</td>
</tr>
<tr>
<td>Age International</td>
<td>170</td>
<td>126</td>
<td>370</td>
<td>689</td>
<td>1,355</td>
<td>2,600</td>
</tr>
<tr>
<td>British Red Cross</td>
<td>135</td>
<td>401</td>
<td>1,372</td>
<td>1,820</td>
<td>3,728</td>
<td>7,151</td>
</tr>
<tr>
<td>CAFOD</td>
<td>170</td>
<td>166</td>
<td>591</td>
<td>1,104</td>
<td>2,031</td>
<td>3,371</td>
</tr>
<tr>
<td>CARE International UK</td>
<td>170</td>
<td>154</td>
<td>411</td>
<td>766</td>
<td>1,501</td>
<td>2,985</td>
</tr>
<tr>
<td>Christian Aid</td>
<td>135</td>
<td>311</td>
<td>952</td>
<td>1,775</td>
<td>3,173</td>
<td>5,220</td>
</tr>
<tr>
<td>Concern Worldwide UK</td>
<td>170</td>
<td>25</td>
<td>-</td>
<td>689</td>
<td>884</td>
<td>2,297</td>
</tr>
<tr>
<td>Islamic Relief</td>
<td>170</td>
<td>138</td>
<td>-</td>
<td>-</td>
<td>308</td>
<td>3,495</td>
</tr>
<tr>
<td>Merlin</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,374</td>
<td></td>
</tr>
<tr>
<td>Oxfam</td>
<td>170</td>
<td>591</td>
<td>1,104</td>
<td>2,031</td>
<td>3,371</td>
<td></td>
</tr>
<tr>
<td>Plan UK</td>
<td>170</td>
<td>182</td>
<td>556</td>
<td>1,038</td>
<td>1,946</td>
<td>4,067</td>
</tr>
<tr>
<td>Save the Children</td>
<td>170</td>
<td>821</td>
<td>2,322</td>
<td>4,334</td>
<td>7,647</td>
<td>11,167</td>
</tr>
<tr>
<td>Tearfund</td>
<td>170</td>
<td>278</td>
<td>-</td>
<td>1,076</td>
<td>1,524</td>
<td>4,756</td>
</tr>
<tr>
<td>World Vision UK</td>
<td>170</td>
<td>255</td>
<td>761</td>
<td>1,420</td>
<td>2,606</td>
<td>4,693</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,970</td>
<td>3,977</td>
<td>10,599</td>
<td>20,800</td>
<td>37,346</td>
<td>71,670</td>
</tr>
</tbody>
</table>

Key
SCA: Syria Crisis Appeal
PTA: Philippines Typhoon Appeal
GCA: Gaza Crisis Appeal
ECA: Ebola Crisis Appeal

6. PARTICULARS OF EMPLOYEES (continued)

b) Employees whose emoluments, including pension contributions, were equal to or greater than £60,000 per annum

<table>
<thead>
<tr>
<th></th>
<th>2015 No.</th>
<th>2014 No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>£90,001 - £100,000</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>£60,001 - £70,000</td>
<td>2</td>
<td>-</td>
</tr>
</tbody>
</table>

The highest paid employee is the Chief Executive whose emoluments in the year include salary of £90,460 (2014: £87,465) and pension contributions of £7,237 (8% of salary, as in 2014). No benefits in kind or other remuneration are paid.

c) The average number of persons employed by the charity during the year was:

<table>
<thead>
<tr>
<th>Department</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fundraising</td>
<td>9</td>
<td>6</td>
</tr>
<tr>
<td>Lesson learning and evaluation</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Governance</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Finance</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Administration</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>15</td>
<td>12</td>
</tr>
</tbody>
</table>

7. TRUSTEES


8. NET OUTGOING RESOURCES FOR THE YEAR ARE STATED AFTER CHARGING:

<table>
<thead>
<tr>
<th></th>
<th>2015 £000</th>
<th>2014 £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditors’ remuneration - statutory audit fee</td>
<td>24</td>
<td>24</td>
</tr>
<tr>
<td>Operating lease payments - premises</td>
<td>64</td>
<td>64</td>
</tr>
<tr>
<td>Depreciation charge</td>
<td>34</td>
<td>67</td>
</tr>
</tbody>
</table>
9. TANGIBLE FIXED ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Leasehold improvements</th>
<th>Computer equipment, software and web development</th>
<th>Furniture, fittings and office equipment</th>
<th>Total £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At the start of the year</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additions</td>
<td>60</td>
<td>108</td>
<td>6</td>
<td>174</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>At the end of the year</td>
<td>60</td>
<td>365</td>
<td>66</td>
<td>491</td>
</tr>
<tr>
<td>Depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At the start of the year</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charge for the year</td>
<td>10</td>
<td>18</td>
<td>6</td>
<td>34</td>
</tr>
<tr>
<td>At the end of the year</td>
<td>10</td>
<td>266</td>
<td>62</td>
<td>338</td>
</tr>
<tr>
<td>Net book value at the end of the year</td>
<td>50</td>
<td>99</td>
<td>4</td>
<td>153</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At the start of the year</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

10. DEBTORS

<table>
<thead>
<tr>
<th></th>
<th>2015 £000</th>
<th>2014 £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepayments and accrued income</td>
<td>3,659</td>
<td>5,644</td>
</tr>
</tbody>
</table>

11. CASH AND SHORT TERM DEPOSITS

<table>
<thead>
<tr>
<th></th>
<th>2015 £000</th>
<th>2014 £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and interest bearing current accounts</td>
<td>4,761</td>
<td>20,146</td>
</tr>
<tr>
<td>Deposit accounts</td>
<td>34,547</td>
<td>25,863</td>
</tr>
<tr>
<td>Total</td>
<td>39,308</td>
<td>46,009</td>
</tr>
</tbody>
</table>

The balances in cash and short term deposits include £21.1m for the Philippines Typhoon Appeal, £4.4m for the Gaza Crisis Appeal and £11.8m for the Ebola Crisis Appeal. While these funds have very largely been committed to member agencies towards disaster response programmes, the disbursement of these funds takes place over the period of those programmes.

12. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

<table>
<thead>
<tr>
<th></th>
<th>2015 £000</th>
<th>2014 £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade creditors</td>
<td>115</td>
<td>84</td>
</tr>
<tr>
<td>Taxation and social security costs</td>
<td>18</td>
<td>15</td>
</tr>
<tr>
<td>Due to member agencies - Disaster response programmes</td>
<td>27,889</td>
<td>29,051</td>
</tr>
<tr>
<td>Other creditors and accruals</td>
<td>197</td>
<td>52</td>
</tr>
<tr>
<td>Total</td>
<td>28,219</td>
<td>29,202</td>
</tr>
</tbody>
</table>

13. CREDITORS: AMOUNTS DUE AFTER ONE YEAR

|                                      | 2015 £000 | 2014 £000 |
|--------------------------------------|           |           |
| Due to member agencies - Disaster response programmes | 10,570 | 17,176 |

14. FINANCIAL COMMITMENTS

During the next year, the charity is committed to making the following annual payments under operating leases which expire:

<table>
<thead>
<tr>
<th></th>
<th>2015 £000</th>
<th>2014 £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>More than one year and less than two years - other</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>Two to five years - premises</td>
<td>81</td>
<td>81</td>
</tr>
<tr>
<td>Two to five years - other</td>
<td>-</td>
<td>3</td>
</tr>
</tbody>
</table>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Restricted funds £000</th>
<th>Endowment funds £000</th>
<th>General funds £000</th>
<th>Total funds £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tangible fixed assets</td>
<td>-</td>
<td>149</td>
<td>4</td>
<td>153</td>
</tr>
<tr>
<td>Net current assets</td>
<td>12,896</td>
<td>1,091</td>
<td>761</td>
<td>14,748</td>
</tr>
<tr>
<td>Creditors: amounts due after one year</td>
<td>(10,570)</td>
<td>-</td>
<td>-</td>
<td>(10,570)</td>
</tr>
<tr>
<td>Net assets at the end of the year</td>
<td>2,326</td>
<td>1,240</td>
<td>765</td>
<td>4,331</td>
</tr>
</tbody>
</table>
16. STATEMENT OF FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Restricted funds</th>
<th>Unrestricted funds</th>
<th>Expendable endowment</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£000</td>
<td>£000</td>
<td>£000</td>
<td>£000</td>
</tr>
<tr>
<td>Funds at 1st April 2014</td>
<td>49,844</td>
<td>404</td>
<td>3,617</td>
<td>51,515</td>
</tr>
<tr>
<td>As previously stated</td>
<td>(46,227)</td>
<td>-</td>
<td>-</td>
<td>(46,227)</td>
</tr>
<tr>
<td>Prior year adjustment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>As restated</td>
<td>3,617</td>
<td>404</td>
<td>1,267</td>
<td>5,288</td>
</tr>
</tbody>
</table>

16. STATEMENTS OF FUNDS (continued)

**Restricted income funds**

All restricted income fund balances at year end are represented by cash balances, debtors and creditors.

The Syria Crisis Appeal remained open in response to the ongoing problems in that country and the neighbouring region. A further £1.7m was raised by the appeal (including gift aid) in this financial year and committed to member agencies towards disaster response programmes.

The Philippines Typhoon Appeal, launched in November 2013, raised a further £1.6m (including gift aid) in this financial year and an additional £4m was committed to member agencies towards disaster response programmes.

The Gaza Crisis Appeal was launched on 7 August 2014 and had raised £12.3m (including gift aid) by year-end. £10.6m was committed to member agencies in the year towards disaster response programmes in Gaza.

An appeal in response to the Ebola crisis was launched on 29 October 2014 and had raised £23.6m (including gift aid) by year-end. £20.8m was committed to member agencies in the year towards response programmes in Sierra Leone, Liberia and Guinea.

Income in the year includes contributions from UK Aid Match of £2m for the DEC Gaza Crisis Appeal and £5m for the DEC Ebola Crisis Appeal.

**Designated funds**

Gift aid tax recoverable on donations to the Gaza Crisis Appeal and Ebola Crisis Appeal, although unrestricted, was designated to the relief work respectively in Gaza and Sierra Leone, Liberia and Guinea. Income accrued for gift aid for these appeals has already been transferred from the designated fund to the restricted fund for the Gaza Crisis Appeal and Ebola Crisis Appeal respectively as there is a presumption that this money will be utilised against these appeal responses.

**Expendable endowment**

DEC received a legacy of £1.7m during the 2010/11 financial year which established an expendable endowment by a trustee declaration of trust to be spent over 10 years. An amount of £39k was utilised for website development and office refurbishments linked to an extension of the charity’s premises lease.

**Notes to the financial statements for the year ended 31 March 2015**

- **17. RELATED PARTY TRANSACTIONS**
  - The charity trustees disclosed on page 2 include executives of all member agencies. The material transactions are disclosed in note 7. The member agencies made donations of £753k (2014: £716k) in the year to the charity. In addition, £77k was collected in the year by the member agencies and passed onto the charity for the Gaza Crisis Appeal and a further £72k for the DEC Ebola Crisis Appeal.
  - During the year the charity entered into an agreement with Nomura International plc to develop and implement a one-off fundraising challenge event known as AirBike. Jeremy Bennett, Deputy Chair, was also CEO of Nomura at the time. AirBike did not take place as planned, however, as the costs of £160k incurred in the development of this event were covered in full by a related donation, the charity made neither a financial gain or loss from its participation.

- **18. TAXATION**
  - The charity made neither a financial gain or loss from its participation.