

Medical Emergency Relief International Charitable Trust

(Registered Charity No. 1016607)



Report and Accounts for the Year Ended 31st December 2006





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Report of the Trustee

A Message from the Chair

Merlin passed several new milestones in 2006. Our programmes in Liberia and Tajikistan entered their tenth year of operation, underlining Merlin's commitment to provide lasting health care improvements in places that have experienced devastating crises.

At the same time our ability to respond to sudden emergencies was enhanced through the strengthening of the Merlin Response Team. This specialist unit of expert medics and support staff was put on standby to go anywhere in the world within 24 hours.

Over the year Merlin implemented programmes in 16 countries improving health services for 18 million people. Our achievements were wide and varied: we provided medical care to earthquake survivors; we trained health staff in lifesaving techniques; we built health centres for communities affected by war; and we worked hand-in-hand with ministries and government agencies on the establishment of primary health care systems.

This wide range of programming was given improved focus and clarity by the Strategic Directions paper, published in March, which set out clearly what Merlin is seeking to achieve and how we intend to do it.

Our sources of income became more varied and less restrictive and this has enabled Merlin to be more independent in setting priorities and evaluating its impact.

Despite the advances Merlin has achieved during the year, the challenges we face remain huge. The work of the international community in achieving the UN's Millennium Development Goals is a long way off track, and this makes the need for Merlin's skills and expertise greater than ever.

In 2007 and beyond, the task of increasing and diversifying our income therefore remains the most crucial challenge in achieving our vision: a world that provides basic health care to all, that responds immediately to save lives in times of crisis and looks beyond emergencies to safeguard long-term health.

Lord Jay of Ewelme
Chair of Merlin



Our Global Impact

While 2006 saw no natural disasters of the highest level, Merlin's emergency response teams remained busy throughout the year.

Staff in Indonesia mobilised resources within 12 hours when an earthquake measuring 6.3 on the Richter scale struck the island of Java. Over the course of three weeks they treated hundreds of people suffering from infections and crush wounds and helped train local surgeons in improved methods of trauma care.

In Central and East Africa, epidemics of Cholera and acute diarrhoea hit hard in several countries. The disease spread across South Sudan during the first four months of the year, infecting 10,000 people. Merlin worked with the Ministry of Health to set up specialist treatment centres, providing care for 700 people in one county alone.

In northern Kenya, Merlin stepped up its response to a three-year drought, which had pushed hundreds of thousands of pastoralist families to the brink of survival. By March, Merlin recorded a 50 per cent increase in the number of malnourished children receiving care. Our programme made extensive use of mobile teams, able to identify malnourished children before their condition became acute. Their families were provided with supplementary food to enable them to recover at home. More than 4,000 children were successfully treated in this way.

In Darfur, the exodus of families fleeing warring militias continued unabated, and Merlin provided medical aid in the toughest of circumstances. A major new operation was established at Gereida camp, one of the world's largest centre for displaced people. Our clinic there saw 400 people each day, including many suffering with advanced stages of malaria and pneumonia. Constant insecurity in Darfur meant that teams had to be evacuated from Gereida and other sites on several occasions, resulting in the temporary suspension of relief efforts.

Merlin's activities in Pakistan-administered Kashmir, which started in response to the 2005 earthquake, expanded over the year. In this mountainous region our teams began the year living in tents pitched in deep snow. By the end of 2006 staff still worked out of temporary

structures but conditions were much improved. Five clinics established in the Neelum Valley region conducted around 10,000 consultations each month. Before Merlin began its work there, women were often unable to get professional medical help because most health staff were male. To confront this, a programme was established to train and equip 590 female health workers.

Training is a significant part of any of Merlin's longer-term projects. Its importance was highlighted in 2006 by a World Health Organisation report, which identified a deficit of four million skilled health workers in the developing world. Merlin addressed this critical shortage through community education programmes, intensive vocational courses and staff training at the hundreds of clinical sites we support around the world.

Particularly noteworthy was the graduation of the first students at a midwife school set up by Merlin in Takhar Province, Afghanistan. These graduates began work providing professional obstetric services to women who had previously been denied such care. Their challenge is a tough one: Afghanistan has the second highest rate of maternal mortality in the world, with one in sixty pregnancies resulting in the death of the expectant mother.

Training community health workers played a vital role in improving the health of hundreds of thousands of people in countries where Merlin worked. In Myanmar (also known as Burma) more than 500 people received training in techniques such as malaria prevention and the re-hydration of children suffering from diarrhoea. The knowledge they have been provided with is simple, but will prevent the deaths of thousands of people for years to come.

Investments in bricks and mortar continued to be an important part of the aid provided by Merlin during 2006. The JJ Dossen Hospital, at Harper in Liberia, was one of several major refurbishment projects completed. Two years earlier, when Merlin started working there, the hospital was little more than a war-ravaged shell, and the region was in the grip of a cholera epidemic.



Indonesia: earthquake trauma care

Major infrastructure projects continued in the tsunami affected countries of Indonesia and Sri Lanka, where two hospitals and 86 clinics were either rebuilt or renovated. As important was the provision of simple equipment for remote health centres. In Maniema Province, in the Democratic Republic of Congo, supplies of drugs can be held up because the road network is so poor. Bicycles provided by Merlin enabled staff to collect vaccines in cold boxes and conduct immunisation campaigns.

The long term effectiveness of many of Merlin's programmes can be judged by the way we develop integrated primary and secondary health care services and help set policy and management structures for health ministries. In Liberia, Merlin was responsible for the co-ordination of services across five counties covering around a third of the population. Our close working relationship with the Ministry of Health and Ministry of Gender was demonstrated through the development of a national strategy to combat violence against women.

Several years on from the start of our programme in the former Soviet Republics of Georgia and Tajikistan, Merlin consolidated its work developing modern primary health care systems. In Georgia, which is only slowly recovering from a devastating civil war, Merlin's programme to control Tuberculosis was recognised as so effective that the Government adopted our methods as a model for the country.

Aside from the practical advances cited here, Merlin's increased input into developing international humanitarian policy in 2006 meant that our impact was felt far wider than the 16 territories in which we delivered medical aid. In particular, considerable developments were seen in the efforts of the Inter Agency Standing Committee to strengthen co-ordination during crises. Merlin contributed to the Committee's 'health cluster' group at the time of the Java earthquake as well as in Congo, Liberia and Somalia.

The table gives the number of people helped by Merlin, either directly or indirectly, during 2006.

	Country	Direct	Indirect
1	Afghanistan	158,000	322,000
2	Democratic Republic of Congo	678,000	1,230,000
3	Ethiopia	615,000	1,473,000
4	Georgia	4,000	756,000
5	Indonesia	57,000	171,000
6	Ivory Coast	119,000	986,000
7	Kenya	146,000	2,481,000
8	Liberia	688,000	1,160,000
9	Myanmar	148,000	350,000
10	Nepal	36,000	232,000
11	Palestinian Territories	50,000	153,000
12	Pakistan	183,000	197,000
13	Somalia	18,000	3,740,000
14	Sri Lanka	587,000	1,247,000
15	Sudan	293,000	1,126,000
16	Tajikistan	109,000	2,378,000
	TOTAL	3,889,000	18,002,000

- **Direct beneficiary:** anyone who has received direct assistance from Merlin supported services. For example by accessing health care at clinics, or hospitals, receiving a bed net, attended a training session.
- **Indirect beneficiary:** anyone within the target population who has the option of accessing Merlin supported services should they chose to do so.

Numbers are calculated to the nearest 1,000.

Organisational Development

Merlin's Three Year Plan sets out nine core objectives through which the scale and impact of its work should be increased. During 2006 the charity made good progress on all these objectives.

1 Set a strong international strategy to increase global impact

Merlin's Strategic Directions paper, published in April, clarified three target areas for programming: strengthening health systems to support vulnerable people; addressing the burden of disease; and combating reproductive and child health concerns. By setting out these core areas of intervention and defining optimum methods of working, the Strategic Directions paper has given greater focus to all of the organisation's activities.

2 Establish individual country strategies and improve programme quality

Merlin ran projects in 16 countries during 2006, with new programmes starting up in Nepal and Ivory Coast. To co-ordinate work across these different territories and to measure the impact of our interventions more effectively a new monitoring and evaluation system was initiated. This process will be finalised and further implemented during 2007.

Two independent evaluations of Merlin's aid programme in Darfur were conducted, one by the Disasters Emergency Committee and the other by the European Commission's Humanitarian Aid department (ECHO). Both reports praised the organisation's medical teams for providing effective aid in one of the most challenging environments.

Two important technical documents were completed during the year, one covering policies on the prevention and treatment of HIV/AIDS and another specifying guidelines on drug management.

3 Improve capacity to respond to humanitarian emergencies

2006 saw the strengthening of the Merlin Response Team (MRT), a specialist unit dedicated to emergency interventions. The unit, which includes a team leader, two health experts, a logistician and a finance manager, is funded through an independent budget. The MRT enabled Merlin to respond faster to sudden emergencies, such as the Java earthquake in May and the escalation of conflict in Gaza and Lebanon during the summer.

4 Improved collaboration with organisations and government agencies working in the humanitarian movement

The creation of a larger Policy unit strengthened our ability to influence health development issues at a global level. The unit submitted evidence to the British government's Department for International Development (DFID), in order to inform its new health strategy. At the invitation of DFID, Merlin also participated in a discussion group on health delivery in fragile states organised by the Organisation for Economic Co-operation and Development.

The new unit also developed key position papers covering disaster risk reduction and health financing mechanisms in post-crisis countries.

In the US, presentations were made to USAID, one of Merlin's biggest funders, as well as to the World Bank and Columbia University. Core relationships with UN agencies, such as OCHA, UNICEF and the UN Population Fund were also strengthened.

5 Strengthen Merlin's public profile in the UK and amongst other key audiences

Coverage in the UK media was extended during the year. This included several prominent stories broadcast by television and radio news, a BBC documentary featuring Merlin's response to the drought in Kenya and good coverage of our work in Pakistan a year on from the Kashmir earthquake. The year-end saw Merlin feature in the *Independent* newspaper's Christmas Appeal, which raised around £100,000 and strengthened our profile amongst a key audience.

A new website was introduced in September, which enabled Merlin to present key messages with greater impact, and enhanced opportunities for online fundraising and staff recruitment.



Liberia: Medical consultation

6 Increase proportion of income from private funds to allow for greater flexibility and independence in activity

The development of Merlin's fundraising strategy helped to increase the level of private donations to £2.43 million or 8.9% of total income. This compares to £0.8 million or 5.7 per cent of total income in 2004, the year before the strategy was implemented. This enables Merlin to be more independent in setting programming goals and remain flexible in meeting health needs amidst changing circumstances. An increase in reserves was also achieved during the year, providing the organisation with the equivalent of seven months core running costs.

2006 was the second year of a three year funding agreement from the UK government's Department for International Development worth £500,000 per year. This allowed the organisation to increase its capacity in policy and advocacy, emergency response and training.

Investment in the recruitment and retention of individual supporters meant that income from this source increased significantly during the year, with 3,195 people making monthly donations by Direct Debit. Many of these donors came to Merlin the year before through an appeal in the *Daily Telegraph* and remained loyal supporters. It is anticipated that a similar response will be achieved with those who donated to the appeal in the *Independent* at the end of 2006.

Our Donor Partnerships team was strengthened early in the year allowing for more developed partnerships with major donors, companies and private trusts.

7 Implement strong and effective management systems

Management was a key theme of training activities at all levels of the organisation during 2006. The Annual General Conference in October brought together 48 field managers and 50 head office staff and featured an intensive series of training workshops, many aimed at strengthening management techniques. A programme of Leadership and Management Development was also initiated for team leaders.

Three new trustees were recruited during the year, bringing additional skills in marketing, strategic planning and the media to the board of governors. A revision of the sub-committee structure led to a streamlining of governance and the establishment of two new specialist groups: the Finance, Risk and Audit Sub-committee; and the People and Programmes Sub-Committee.

8 Improve the recruitment and retention of quality staff

Merlin successfully implemented a number of initiatives during the year to ensure it attracts and retains a talented workforce. In particular, a new Human Resources database was implemented to enable a more user-friendly and effective recruitment process; a new reward policy was introduced for our international staff; and longer-term contracts were made available for senior field staff.

9 Improve the efficiency and effectiveness of administration

The work of the Internal Auditor at head office enabled Merlin to strengthen a number of systems including procurement procedures. The post also co-ordinated a major external audit of our programmes conducted by the European Commission.

Merlin continued to invest in training its staff in donor compliance. As a result, significant progress was made in financial reporting to donors with a greater number of reports being submitted on time. A new accounting system was introduced at head office, which improved our ability to analyse and report on expenditure and financial trends.

In the logistics section, Merlin joined with several other humanitarian agencies in taking forward the Helios management system. Once fully tested, this innovative tool will help to speed up the dispatch of medical supplies and equipment to anywhere in the world.

Financial Review

1 Background to Merlin's Funding and Financing

Merlin receives most of its funds directly from institutional donors, including the British Government, US Government, the European Union and the United Nations. The grants are typically for programmes in a country or region for periods between six months and two years. Merlin also receives funds, on a significantly smaller scale, from individual donors, private trusts and corporations. The vast majority of the organisation's expenditure is undertaken directly on its in-country project activities. The remainder is utilised to ensure that these projects are adequately supported and evaluated, that the charity is governed appropriately and that adequate investment is made into the fundraising base.

Incoming resources

In 2006, total income increased by 3.6% to £27.3m (2005: £26.35m). It should be noted that the current year figure does not include the amounts raised by the charity through its public Tsunami appeal, as these were fully recognised in the accounts in 2005.

Charitable Expenditure

Charitable expenditure increased by 43% to £26.95m (2005: £18.79m). Although as noted above, the income from Merlin's Tsunami appeal was accounted for in 2005, the organisation continued to spend in the disaster affected region throughout 2006. Accordingly, with increased project income raised for other initiatives, the level of aid delivered has increased significantly throughout the year.

Governance and administration

Expenditure on charity governance and fundraising amounted to £1.2m, or 4.2% of total expenditure.

Expenditure on programme support, which includes project management, the development of health policy and project monitoring and evaluation, amounted to £1.9m, or 6.7% of total expenditure.

Fundraising

Voluntary income from fundraising fell to £2.2m (2005: £9.5m). The main reason for the fall was due, as mentioned above, to the Tsunami appeal income being fully recognised in 2005. If the income raised from the

Tsunami appeals is taken out of the 2005 figure, voluntary income from fundraising has risen by 24% in 2006.

The cost of generating funds increased to £1.0m (2005: £0.7m). As with previous years, the investment in fundraising is carefully balanced with the level of investment and expenditure in country programming.

2 Risk and Internal Control

The trustees continue to review and assess the risks that the charity faces and the potential impact they may have on the organisation.

Merlin has continued to develop its approach to organisational risk in 2006. The senior management team co-owns an organisational-wide risk register, which operates as a working document. The register is formally reviewed each quarter by the senior management team and is presented to the Finance, Risk and Audit Sub-committee. As a further means to measure and control the various risks that Merlin faces, a permanent internal auditor was recruited during the year. This new post undertakes independent appraisals of the procedures and standards by which the charity's activities are managed.

3 Reserves

Restricted Funds

The majority of Merlin's income comes from donors who require the organisation to use their funds on specific contracts and initiatives. Accordingly, these monies are categorised as restricted funds. Each award is administered separately to ensure accurate allocation and compliance with the donor's requirements.

Unrestricted Funds

The level of income from unrestricted sources that Merlin received in 2006, as with previous years, is less than restricted income. However, the General Funds as at 31 December 2006 amount to £1.5m, an increase of £0.635m or 73% over that held at 31 December 2005.

Merlin is committed to raising the level of unrestricted reserves that it holds. A revised reserves policy is due to be completed in 2007, which will aim to enable the level of unrestricted reserves to reach a more sustainable platform allowing the organisation to plan more effectively for its strategic needs.

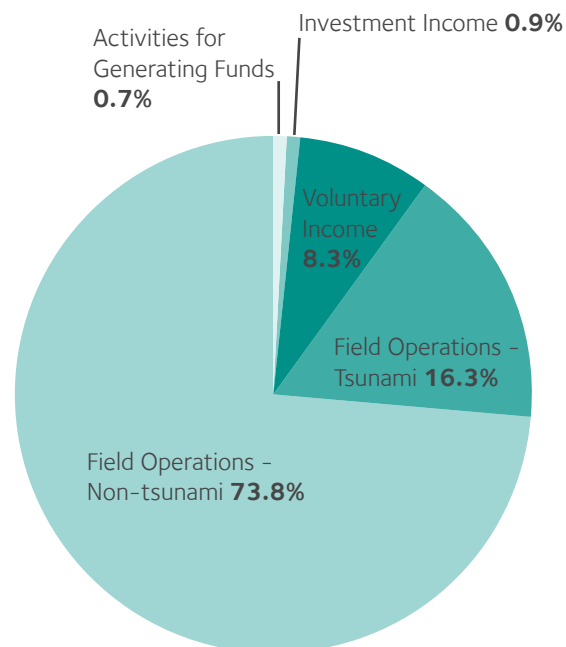
3 Reserves (continued)

There has been no change in the categorisation of the unrestricted and designated reserve funds in 2006, which are as follows:

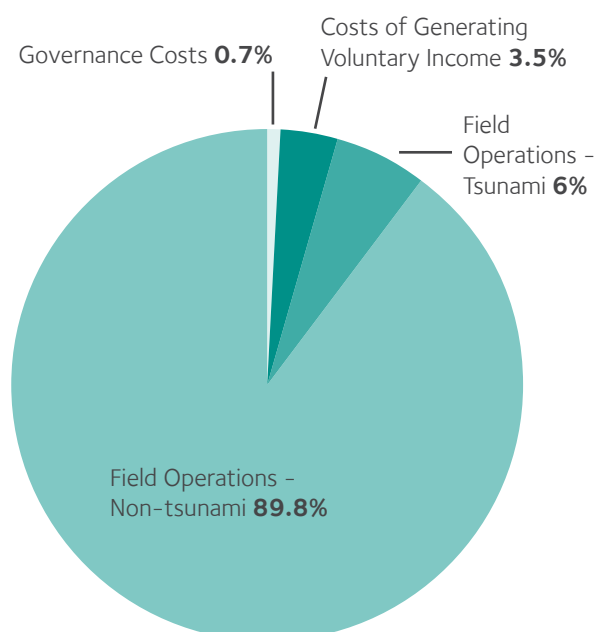
- 1 Strategic Baseline Reserve: This unrestricted reserve enables Merlin to react to fundamental changes in its long-term financing position. It is intended to be at a level of between two and six months of head office expenditure in order to ensure that Merlin can meet such commitments should a sudden, unexpected and fundamental event occur. This reserve will only be utilised under clear and unambiguous instruction from the Trustees. The balance of the reserve at 31 December 2006 is £0.52m, representing over three months of Head Office expenditure.
- 2 Emergency Response and Assessment Fund: This reserve covers the funding of assessments and initial programming where donor funds have not yet been secured. The reserve, which is recyclable from future unrestricted funds, will be reviewed as the organisation's capacity to undertake emergency responses increases. The balance as at 31 December 2006 is £0.19m.
- 3 Tsunami Designated Fund: Monies received after the Tsunami disaster in 2004, as a result of the Daily Telegraph Appeal, have been designated for expenditure on projects in countries affected, being Indonesia, Myanmar, Sri Lanka and Somalia. The response to this appeal was unprecedented in comparison to other emergency appeals. Merlin is expected to meet its programming commitments in these countries by the end of 2007. The balance of this reserve as at 31 December 2006 is £3.42m (2005: £5.36m)
- 4 General Funds: This unrestricted reserve represents Merlin's free funds, which are available to support its ongoing work, the development of its strategy and to provide monies for future investment and sustainability. The Trustees continue to assess the level of this reserve to ensure it is sufficient to meet these needs. The balance of the General Fund as at 31 December 2006 is £1.5m (2005: £0.9m). Of this, £0.4m is represented by fixed assets.

Accordingly, Merlin's total funds as at 31 December 2006 are £6.3m (2005: £7.2m) of which £0.7m are classified as restricted funds. Unrestricted reserves are £5.6m of which £3.4m are designated for programming relating to Tsunami affected regions.

Total income for the year ended
31st December 2006: £27.3m



Total expenditure for the year ended
31st December 2006: £28.1m



Corporate Governance

Merlin was established as a Charitable Trust in 1993 to provide emergency support, particularly in the area of medical facilities and treatments.

The Medical Emergency Relief International Charitable Trust has a sole corporate trustee, Merlin Board Limited, a company limited by guarantee. The governors of Merlin are the Directors of Merlin Board Limited. They act as trustees, are known as the 'Board of Trustees' and meet quarterly to agree Merlin's overall policy and direction in all areas of its work.

The Board has streamlined the sub-committees which report to it, resulting in a revised governance structure. The resulting three sub-committees, with revamped terms of reference and each chaired by a member of the Board of Trustees are as follows:

- **Finance, Risk and Audit Sub-Committee:** this group oversees all aspects of the management of Merlin's finances, risk and internal audit function. This will typically include analysis and discussion of quarterly management accounts, analysis and monitoring of the organisational risk map, monitoring of the Three Year Plan implementation and any audit issues that have been identified. This committee is the amalgamation of the Finance Sub-committee and the Risk Sub-Committee following a review of the governance structure of the organisation.
- **People and Programmes Sub-Committee:** This committee is the amalgamation of the Health and Operations Sub-Committee and the Human Resources Sub-Committee. This group considers the technical and quality approach of the programmes as well as the ongoing management and strategy of the organisation's interventions. Furthermore, the group discusses and considers recruitment and retention issues for staff both in the head office and in the field.
- **Funding Committee:** This committee oversees all aspects of the organisation's funding strategy, which includes both programme income and the fundraising plan.

The day-to-day management of Merlin is delegated to the Chief Executive and the Senior Management Team at the Head Office in London. Close links are maintained between each department in the Head Office in London and the relevant Sub-committee.

The appointments and inductions of new trustees are overseen by the Board of Trustees with support from the Chief Executive. A needs analysis of the Board's skill base is undertaken at regular intervals and once a position has been identified, targeted advertising and a thorough interview process are completed to ensure a successful recruitment.

The induction process consists of general information relating to the duties of the specific trustee as well as a set of customised briefings with the relevant key staff, which will cover the particular areas on which the trustee will be expected to focus. As part of their ongoing training and understanding of the organisation and the context of its operations, trustees are expected to visit the field programmes.

The Board of Trustees gives its time and expertise voluntarily and receives no remuneration or any other emoluments from Merlin.



Pakistan: earthquake survivors

Statement of Trustee's Responsibilities

The trustee is required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for the year. In preparing those accounts, the trustees have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Stated whether the policies are in accordance with the Statement of Recommended Practice for Accounting and Reporting by Charities 2005 and with other applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- Prepared accounts on the going concern basis.

The trustee is also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and ensure that the accounts comply with the Charities Act 1993.

The trustee is also responsible for safeguarding the assets of the charity and, accordingly, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

Kingston Smith LLP have indicated their willingness to continue in office and it is proposed that they be re-appointed auditors for the ensuing year.

Lord Jay of Ewelme

On behalf of Merlin Board Limited on:

11 September 2007

Future Plans

As Merlin moves ahead with its Three Year Plan, a key priority will be to increase its areas of operation.

In particular, we aim to provide medical aid in more territories experiencing long-term humanitarian crises. Such countries include Central African Republic, where poor government and sporadic rebellions have left more than one million people in need of emergency aid, and Sierra Leone, which produces some of the worst health statistics in the world.

In order to ensure that our work has the maximum impact, our monitoring and evaluation systems will be strengthened with the creation of a new post at our head office. This position will help to identify best practices and policies and serve to establish new models of health programming to be implemented both by Merlin and other agencies.

Merlin will also seek to strengthen its role in the Inter Agency Standing Committee on humanitarian responses, which is improving the co-ordination of NGOs and other agencies during disasters and on-going crises. Working through the Committee's 'health cluster' grouping, we will be helping to identify gaps in emergency needs and develop training in crisis management.

Our investment in training health workers will remain a high priority for all programmes. We will be strengthening our programme of Public Health training courses which started as a UK based scheme and will be introduced into several countries in Africa and Asia.

Merlin will continue to invest in improving the working conditions and training opportunities of its own staff. Our internship programme, from which more than 14 field positions have been filled over the past two years, will be enhanced in order to further improve the supply of new recruits. A thorough review of terms and conditions of all staff will be completed by the end of 2007.

Merlin will continue to diversify its funding sources by securing additional donors and developing new funding streams within the voluntary and statutory sectors.



Report of
the Auditors

Independent Auditors' Report to the Trustee of Merlin

We have audited the financial statements of Merlin for the year ended 31st December 2006 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out therein.

This report is made solely to the charity's trustee, as a body, in accordance with regulations made under section 43 of the Charities Act 1993. Our audit work has been undertaken for no purpose other than to draw to the attention of the charity's trustee those matters which we are required to include in an auditor's report addressed to them. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charity and charity's trustee as a body, for our audit work, for this report, or for the opinion we have formed.

Respective Responsibilities of Trustee and Auditors

The Trustee's responsibilities for preparing the Trustee's Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustee's Responsibilities.

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the Trustee's Report is not consistent with the financial statements, if the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit or if information specified by law in respect of trustees' remuneration and other transactions is not disclosed.

We read other information contained in the Trustee's Report and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of Audit Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming an opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view, in accordance with the United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31st December 2006 and of their incoming resources and application of resources in the year then ended and have been properly prepared in accordance with the Charities Act 1993.



Kingston Smith LLP
Chartered Accountants
and Registered Auditor

Devonshire House
60 Goswell Road
London EC1M 7AD

Date: 18 September 2007



Financial
Accounts

Statement of Financial Activities for the year ended 31st December 2006

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2006 £	Total Funds 2005 £
Incoming Resources					
<i>Incoming Resources From Generated Funds</i>					
Voluntary Income	2	1,453,101	805,710	2,258,811	9,547,568
Activities for Generating Funds:		194,461	-	194,461	272,802
Investment Income		240,654	-	240,654	238,241
<i>Incoming Resources From Charitable Activities</i>					
Field Operations - Tsunami	3	212,320	4,246,419	4,458,739	1,986,944
Field Operations - non-Tsunami	3	1,814,728	18,334,639	20,149,367	14,302,268
Total Incoming Resources		3,915,264	23,386,768	27,302,032	26,347,823
Resources Expended					
Cost of Generating Funds					
Costs of Generating Voluntary Income	4	938,300	59,725	998,025	689,157
Charitable Activities					
Field Operations - Tsunami	4	1,696,167		1,696,167	4,046,764
Field Operations - non-Tsunami	4	2,391,316	22,863,729	25,255,045	14,742,870
Governance Costs	4	195,956	-	195,956	211,284
Total Resources Expended		5,221,739	22,923,454	28,145,193	19,690,075
Net Incoming/(Outgoing) Resources before Other Gains and Losses		(1,306,475)	463,314	(843,161)	6,657,748
Unrealised gain on Investments		9,500	-	9,500	5,000
Net Movement in Charity Funds for the Year		(1,296,975)	463,314	(833,661)	6,662,748
Total funds brought forward at 1st January		6,924,942	228,250	7,153,192	490,444
Total funds carried forward at 31st December	14	5,627,967	691,564	6,319,531	7,153,192

All of the activities represent continuing activities of the charity.

The statement of financial activities includes all gains and losses recognised in the year.

Balance Sheet as at 31st December 2006

	Note	2006 £	2006 £	2005 £	2005 £
Fixed Assets					
Tangible fixed assets	8		423,716		186,480
Investments	9		38,500		29,000
			<u>462,216</u>		<u>215,480</u>
Current Assets					
Debtors	10	8,629,405		5,100,404	
Cash at bank and in hand - HQ		3,177,338		7,174,775	
Cash at bank and in hand - Field		<u>1,198,702</u>		<u>929,827</u>	
		13,005,445		13,205,006	
Creditors: Amounts falling due within one year	11	<u>(7,148,130)</u>		<u>(6,267,294)</u>	
Net Current Assets			<u>5,857,315</u>		<u>6,937,712</u>
Net Assets			<u>6,319,531</u>		<u>7,153,192</u>
Funds					
General fund	14		1,500,709		865,299
Designated funds	14				
Tsunami Fund			3,420,792		5,362,512
Emergency Response and Assessment Fund			190,666		181,331
Strategic Baseline Reserve			<u>515,800</u>		<u>515,800</u>
Unrestricted funds	14		5,627,967		6,924,942
Restricted funds	14		<u>691,564</u>		<u>228,250</u>
			<u>6,319,531</u>		<u>7,153,192</u>

Approved on behalf of Merlin Board Limited



Lord Michael Jay
11 September 2007

Cash Flow Statement for the year ended 31st December 2006

	Note	2006 £	2005 £
Net Cash Outflow from Operating			
Activities	a	(3,570,323)	1,275,723
Returns on Investments and Servicing of Finance			
Interest received		240,654	4,610
Interest paid		-	(4,033)
Capital Expenditure			
Payments to acquire tangible fixed assets		(392,757)	(139,807)
Decrease in Cash		<u>(3,722,426)</u>	<u>1,136,493</u>
a) Reconciliation of Excess of Expenditure over Income to Net Cash Inflow from Operating Activities			
		2006 £	2005 £
Net incoming resources		(843,161)	72,107
Depreciation charges		155,521	21,151
Increase in debtors		(3,529,001)	869,160
Increase in creditors		886,972	313,882
Interest paid		-	4,033
Interest received		(240,654)	(4,610)
Net cash outflow from operating activities		<u>(3,570,323)</u>	<u>1,275,723</u>
b)			
	Opening Balance £	Cash Flow £	Closing Balance £
Cash	8,098,466	(3,722,426)	4,376,040
c) Location of Cash Resources			
		2006 £	2005 £
HQ bank accounts		3,177,338	7,174,775
In-country bank accounts		1,198,702	929,827
Bank loans & overdrafts		-	(6,136)
		<u>4,376,040</u>	<u>8,098,466</u>

Notes to the Accounts for the year ended 31st December 2006

1 Accounting Policies

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, the Charities Act 2003, and applicable accounting standards.

(b) Fund Accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been put aside at the discretion of the trustees for particular purposes. The aim and purpose of each designated fund is shown in the notes to the financial statements.

Restricted funds are funds subject to special conditions imposed by the donor. The aim and purpose of each restricted fund is shown in the notes to the financial statements. Grants include contributions to HQ costs which are shown in the Statement of Financial Activities as Unrestricted income and expenditure.

(c) Incoming Resources

All incoming resources are included in the SOFA when the Charity is legally entitled to them, it is reasonably certain of receipt, and the amount can be measured with sufficient reliability.

Voluntary Income

Voluntary income is recorded when received during the year and comprises donations from individuals, corporates and trusts.

Gifts in Kind

Gifts in kind for revenue activity are valued at market value and are included as a donation. An equal amount of expenditure is included in the SOFA under an appropriate heading. Fixed Assets received as Gifts in Kind are capitalised in accordance with Policy 1e. No amounts are included in the financial statements for services donated by volunteers: in line with the charity SORP, volunteers' donated services are not counted.

Grants Receivable for Field Operations

Grant income is recognised in line with activity represented by the expenditure incurred according to the conditions of the grant. Entitlement to the grant income only arises as these conditions are met. Expenditure in excess of cash received is included in the balance sheet as a debtor (as accrued income), with cash received in excess of expenditure being included as a creditor (as deferred income).

(d) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of Generating Voluntary Income

Costs of generating funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support Costs

Support costs include the HQ office functions such as general management, payroll administration, budgeting and accounting, information technology, human resources, and financing. These are apportioned to the three cost categories of charitable expenditure, governance costs and the costs of generating funds on the basis of the time spent by HQ office staff in supporting those activities.

Governance Costs

Governance costs are the costs associated with the Charity's governance arrangements. They relate to the general running of the Charity as opposed to those costs directly associated with fundraising or charitable activity. Included within this category are only those costs associated with the strategic as opposed to day-to-day management of the charity's activities.

Notes to the Accounts for the year ended 31st December 2006

(e) Tangible Fixed Assets and Depreciation

All assets for use in HQ costing more than £500 are capitalised. Assets for use in overseas operational programmes purchased using Restricted funds are not capitalised but expensed in the period of acquisition. Assets for use in overseas operational programmes purchased from Unrestricted funds, normally Motor Vehicles, are capitalised and depreciated over their useful life.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset, less any estimated value, evenly over its expected useful life. The expected useful lives of the principal categories are:

Leasehold improvements	Over the life of the lease
Computer hardware	3 years
Computer software	3 years
Office furniture and equipment	4 years
Motor vehicles	2 to 3 years dependent on the physical conditions in the country in which the vehicle is operated
Communication equipment	2 years

(f) Cash and Bank Balances

Cash and bank balances, whether at Head Office or Field represent actual balances at the balance sheet date.

(g) Stocks

Stocks of drugs and other materials are not material and are therefore not valued at the balance sheet date.

(h) Investment Policy

Investments are included at closing market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

(i) Operating Leases

Rentals paid under operating leases are charged to income as incurred.

(j) Taxation

The Charity's income is generally exempt from taxation under the provisions of s505 of the ICTA 1998. The Charity is able to recover VAT on material provided to its field programmes and has agreed a partial exemption scheme with HMRC. Irrecoverable VAT is charged to Finance costs and included in the apportionment of these costs across other activities. Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

(k) Foreign Currencies

Assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated at the rate of exchange ruling at the date of the transaction. Forward contracts are translated at the contracted rate. All differences are accounted for in the Statement of Financial Activities.

(l) Pension Scheme

The charity has arranged a defined contribution personal pension scheme for the UK based staff members. As this is a personal pension scheme the assets of the scheme are held separately from those of the charity. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charity in the year.

2 Voluntary Income

	General Fund £	Designated Funds £	Restricted Funds £	Total 2006 £	Total 2005 £
Individual Giving	1,025,00	-	145,985	1,170,985	1,977,303
Donor Partnerships	305,676	95,647	659,725	1,061,048	547,812
Tsunami appeal	-	-	-	-	6,841,697
Training	18,398	-	-	18,398	31,369
Gifts in Kind	8,380	-	-	8,380	149,387
	<u>1,357,454</u>	<u>95,647</u>	<u>805,710</u>	<u>2,258,811</u>	<u>9,547,568</u>

3 Incoming Resources from Charitable Activities

	Total 2006 £	Total 2005 £
US - OFDA & USAID	3,857,442	4,105,597
EU - ECHO and TACIS	6,307,409	3,740,743
UK Dept for International Development	5,614,465	3,586,606
DEC	5,164,969	2,693,929
BUZA	300,597	320,078
Futures Group	425,015	312,174
United Nations	829,281	297,486
Japanese Embassy	55,143	
Jersey Overseas Aid	89,412	238,017
Other	48,488	175,528
Ministry of Foreign Affairs for Finland	220,020	197,170
CHF International	413,790	151,263
Irish Aid	640,346	-
Global Fund	257,006	151,262
BandAid	183,363	111,893
Stichting Vluchteling	90,013	86,998
The Rockefeller Foundation	30,782	-
Fidelis		71,185
Concern	-	30,457
Help Age International	80,565	
Oxfam	-	18,826
Total	<u>24,608,106</u>	<u>16,289,212</u>

This income funded programmes in the following countries:

	Total 2006 £	Total 2005 £
Tsunami affected countries		
Indonesia	2,354,902	1,150,131
Sri Lanka	1,446,817	607,072
Myanmar	531,906	450,802
Somalia	193,312	71,055
	<u>4,526,937</u>	<u>2,279,060</u>
Other countries		
Democratic Republic of Congo	2,993,125	2,319,133
Liberia	2,527,794	2,297,169
Kenya	2,873,173	1,400,542
South Sudan	1,579,954	1,362,729
Ethiopia	1,235,669	1,021,094
North Sudan	1,964,004	917,877
Cote d'Ivoire	599,727	369,888
Sierra Leone	-	(21,487)
Afghanistan	1,049,811	1,958,448
Pakistan	2,241,999	765,122
Tajikistan	547,249	691,896
Palestinian Territories	628,547	563,234
Russia	1,930	122,837
Nepal	181,375	-
Iraq	-	92,852
Georgia	1,154,035	79,886
Iran	-	43,224
UK	-	13,993
Other	502,777	11,715
	<u>20,081,169</u>	<u>14,010,152</u>
Total	<u>24,608,106</u>	<u>16,289,212</u>

Notes to the Accounts for the year ended 31st December 2006

4 Total Resources Expended

	Note	Staff Costs	Other Direct Costs	Support Costs Allocated	Total 2006	Total 2005
		£	£	£	£	£
Cost of Generating Funds						
Costs of Generating Voluntary Income	5	371,195	466,850	159,980	998,025	689,157
Charitable Activities						
Field Operations	5	9,250,754	16,667,463	1,032,995	26,951,212	18,789,634
Governance Costs	5	71,763	35,685	88,508	195,956	211,284
Total Resources Expended		<u>9,693,712</u>	<u>17,169,998</u>	<u>1,281,483</u>	<u>28,145,193</u>	<u>19,690,075</u>

Governance Costs includes:

	£
Salaries	71,763
Trustee Indemnity Insurance	2,625
Audit – current year	15,000
Audit – prior year	4,430
Audit – overseas	11,865
Legal Fees	1,765
Allocated support costs	88,508
	<u>195,956</u>

5 Allocation of Support Costs

	Note	Human Resources £	Direction £	Finance £	IT £	Admin- istration £	Total 2006 £	Total 2005 £
Cost of Generating Funds								
Costs of Generating Voluntary Income	4	2,273	8,251	78,247	-	71,209	159,980	85,396
Charitable Activities								
Field Operations	4	111,388	24,754	593,927	18,090	284,836	1,032,995	335,123
Governance Costs	4	-	8,251	78,247	2,010	-	88,508	44,164
Total Resources Expended		<u>113,661</u>	<u>41,256</u>	<u>750,421</u>	<u>20,100</u>	<u>356,045</u>	<u>1,281,483</u>	<u>464,683</u>

Costs have been allocated on the basis of time spent by staff in supporting activities.

Finance costs include irrecoverable VAT of £141,695 (2005 £99,193) and unrealised foreign exchange losses of £298,421.

6 Employees and Staff Costs

	2006 £	2005 £	The average number of employees, analysed by function, was:	2006 No.	2005 No.
Staff costs:			Cost of Generating Funds	12	8
Wages and salaries	9,510,103	6,419,837	Charitable Activities	2,303	1,204
Social security costs	148,880	144,247	Governance Costs	1	1
Pension costs	34,729	20,717		<u>2,316</u>	<u>1,213</u>
	<u>9,693,712</u>	<u>6,584,801</u>			

One staff member received taxable emoluments of £82,000 (2005 - £80,000). There were pension contributions for this employee in the year of £3,075 (2005 - £nil).

7 Trustee's Remuneration

No directors of the Trustee received remuneration or reimbursement for expenditure in the year (2005 - none).

Notes to the Accounts for the year ended 31st December 2006

8 Tangible Fixed Assets

Cost	Leasehold Improvements £	Computer Hardware £	Computer Software £	Field Motor Vehicle £	Office Furniture and Equipment £	Total £
At 1st January 2006	30,000	51,817	42,478	138,157	21,038	283,490
Additions	110,453	29,130	144,750	107,403	1,021	392,757
At 31st December 2006	140,453	80,947	187,228	245,560	22,059	676,247
Depreciation						
At 1st January 2006	-	18,110	15,691	62,077	1,132	97,010
Charge for year	40,109	18,824	24,349	66,982	5,257	155,521
At 31st December 2006	40,109	36,934	40,040	129,059	6,389	252,531
Net Book Value						
At 31st December 2006	100,344	44,013	147,188	116,501	15,670	423,716
At 31st December 2005	30,000	33,707	26,787	76,080	19,906	186,480
Asset split by location						
Field Operations – non-Tsunami	-	-	-	116,501	-	116,501
London HQ	100,344	44,013	147,188	-	15,670	307,215
Net Book Value	100,344	44,013	147,188	116,501	15,670	423,716

Capital Commitments

The charity had capital commitments of £nil at 31st December 2006 (2005 – £110,453).

9 Investments

	2006 £	2005 £
Market value at 1st January 2005	29,000	24,000
Unrealised investment gains	9,500	5,000
Market value at 31st December 2005	38,500	29,000

All investment assets are held in the UK. These investments were donated in 2001, at which time the market value was £8,500.

10 Debtors

	2006 £	2005 £
Amounts due from donors	4,210,782	3,531,270
Accrued income	3,841,715	1,250,086
Other debtors	135,915	162,424
Prepayments	440,993	156,624
	8,629,405	5,100,404

11 Creditors: Amounts falling due within one year

	2006 £	2005 £
Bank loans & overdrafts	-	6,136
Specific programme creditors	815,557	1,006,844
Deferred income	4,592,819	4,538,822
Other taxes and social security costs	65,737	45,488
Other creditors	299,657	442,575
Accruals	1,374,360	227,429
	7,148,130	6,267,294

12 Operating Lease Obligations

	Other 2006 £	2005 £	Land and Buildings 2006 £	2005 £
On leases expiring:				
Less than one year	-	2,548	-	12,694
More than one year and less than two years	2,780	-	81,000	-
Between two and five years	-	-	-	81,000
	2,780	2,548	81,000	93,694

13 Restricted and Designated Funds

a. Restricted Fund

This fund aggregates the incoming resources and resources expended for each country.

b. Designated Tsunami Fund

Funds received as a result of an appeal in December 2004 have been designated for expenditure on projects run by Merlin in countries affected by the Tsunami - Indonesia, Myanmar, Sri Lanka and Somalia. This fund is to be used to ensure Merlin meets its programming obligation in Tsunami affected countries during 2007.

c. Designated Emergency Response & Assessment Fund

This Fund was established during the year to provide for improved response by Merlin to emergencies. It comprises funds originally designated as the Logistics Fund and other funds set aside for this purpose. This fund will enable Merlin to start its emergency response before funds have been sourced, with replenishment from subsequent income generation.

d. Designated Strategic Baseline Reserve

This Fund was established during 2005 to enable Merlin to react to fundamental changes in its long-term financing position.

Notes to the Accounts for the year ended 31st December 2006

14 Funds Statement

	Total Funds £	General Fund £	Total Designated Funds £	Strategic Baseline Reserve £	Emergency Response and Assessment Fund £	Designated Tsunami Fund £	Restricted Funds £
Balance brought forward 1st January 2006	7,153,192	865,299	6,059,643	515,800	181,331	5,362,512	228,250
Incoming Resources							
Incoming Resources From Generated Funds							
Voluntary Income	2,258,811	1,357,454	95,647	-	95,647	-	805,710
Activities for Generating Funds	194,461	194,461	-	-	-	-	-
Investment Income	240,654	240,654	-	-	-	-	-
Incoming Resources From Charitable Activities							
Field Operations	24,608,106	2,027,048	-	-	-	-	22,581,058
Total Incoming Resources	27,302,032	3,819,617	95,647	-	95,647	-	23,386,768
Resources Expended							
Costs of Generating Funds	998,025	921,588	16,712	-	-	16,712	59,725
Charitable Activities	26,951,212	2,305,004	1,782,479	-	86,312	1,696,167	22,863,729
Governance Costs	195,956	195,956	-	-	-	-	-
(Deficit)/surplus	(843,161)	397,069	(1,703,544)	-	9,335	(1,712,879)	463,314
Transfers	-	228,841	(228,841)	-	-	(228,841)	-
Unrealised gain on investments	9,500	9,500	-	-	-	-	-
Balance Carried Forward	6,319,531	1,500,709	4,127,258	515,800	190,666	3,420,792	691,564

The transfer of restricted funds to general funds has arisen due to recovery of overheads which has been agreed with the terms and conditions of the grants.

	Opening balance 01/01/06 £	Incoming Resources £	Resources Expended £	Transfers between funds £	Other gains/ losses £	Closing balance 31/12/06 £
Restricted Funds						
Afghanistan	4,057	1,014,948	(994,235)	-	-	24,770
Cote d'Ivoire	-	560,430	(560,430)	-	-	-
Democratic Republic of Congo	55,358	2,774,731	(2,797,810)	-	-	32,279
Ethiopia	-	1,297,827	(1,185,420)	-	-	112,407
Georgia	6,313	1,077,683	(1,077,683)	-	-	6,313
Indonesia	-	2,294,611	(2,261,776)	-	-	32,835
Iran	4,068	-	-	-	-	4,068
Kenya	-	2,751,990	(2,746,622)	-	-	5,368
Liberia	2,412	2,685,874	(2,475,265)	-	-	213,021
Myanmar	-	507,851	(507,408)	-	-	443
Nepal	-	169,509	(169,509)	-	-	-
North Sudan	13,418	1,865,599	(1,839,338)	-	-	39,679
Palestinian Territories	-	611,471	(609,714)	-	-	1,757
Pakistan	122,557	2,125,402	(2,108,762)	-	-	139,197
Russia	20,067	1,804	(1,804)	-	-	20,067
Somalia	-	180,515	(180,515)	-	-	-
South Sudan	-	1,543,774	(1,500,819)	-	-	42,955
Sri Lanka	-	1,387,476	(1,380,544)	-	-	6,932
Tajikistan	-	535,273	(525,800)	-	-	9,473
Total Restricted Funds	228,250	23,386,768	(22,923,454)	-	-	691,564
Designated Tsunami Funds	5,362,512	-	(1,712,879)	(228,841)	-	3,420,792
Emergency Response & Assessment Fund	181,331	95,647	(86,312)	-	-	190,666
Strategic Baseline Reserve	515,800	-	-	-	-	515,800
General Fund	865,299	3,829,117	(3,422,548)	228,841	-	1,500,709
Total Unrestricted Funds	6,924,942	3,924,764	(5,221,739)	-	-	5,627,967
Total Funds	7,153,192	27,311,532	(28,145,193)	-	-	6,319,531

Trustee and Advisers

Trustee

Merlin Board Limited
95 Aldwych
London WC2B 4JF

Head Office and Registered Address

12th Floor
207 Old Street
London EC1V 9NR

Auditors

Kingston Smith LLP
Chartered Accountants
Devonshire House
60 Goswell Road
London EC1M 7AD

Bankers

The Cooperative Bank plc
80 Cornhill
London EC3V 3NJ

Solicitors

Peachey & Co.
95 Aldwych
London WC2B 4JF

"Trustees" (Directors of Merlin Board Limited) who served during the year were as follows:

George Cox (Chair)	
Charles Stewart-Smith	b
John Sanderson	a
Dr. Nicholas Banatavalava (Resigned 7 March 2006)	c
William Adams	c
Samuel Berwick	a,b
Miles Ruffell	a
Dr Elizabeth Tayler	c
Dr Christopher Whitty	c
Susan Woodman	a
James Darcy	c
Julian Thorne	b
Richard Fenning (Appointed 16 May 2006)	b
Susan Ryan (Appointed 16 May 2006)	b
Steve Mirfin (Appointed 3 October 2006)	a

Sub Committee membership is indicated as follows:

Finance, Risk and Audit Sub Committee	a
Funding Sub Committee	b
Peoples and Programmes Sub Committee	c

The Executive officers were as follows:

Chief Executive

Carolyn Miller

Director of Programmes

Robert Wilkinson

Director of Health

Linda Doull

Director of Human Resources

Cecile de Calan

Director of Marketing and Communications

Imogen Ward

Director of Finance, Resources and Planning

Mike Kostyn



Merlin 1993 – 2006

In 1993 three friends – a doctor, a manager and a logistics expert – decided to create a specialist British organisation to send medical teams to disaster zones. Dr Christopher Besse, Nicholas Mellor and Mark Dalton wanted to harness the skills and enthusiasm of doctors, nurses and other professionals and enable them to care for the sick, prevent disease and rebuild local health services destroyed during international emergencies.

From an office in the spare bedroom of a London house, Merlin organised its first mission: a convoy delivering £1 million worth of essential food and medicines to war-torn Bosnia.

Since that time, the organisation has grown steadily and established a reputation as a highly professional and effective provider of medical aid. While Merlin responds quickly to major emergencies, its teams also work to develop sustainable local services, which can fight disease and poor health for years into the future.

To date, Merlin has worked in more than 35 countries, providing vital health care in times of conflict, natural disaster, disease outbreak or the collapse of health systems in failed states.

In 2006, Merlin delivered £29 million worth of medical aid, benefiting 18 million people.



Tajikistan 2000: emergency clinic for refugees



Merlin is the only specialist UK charity which responds worldwide with vital health care and medical relief for vulnerable people caught up in natural disasters, conflict, disease and health system collapse.

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Registered charity number: 1016607

Cover image –
Myanmar: mother
and child clinic