

EMERGENCY-LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY,UK

England & Wales · Charity number 1148818

Details

Other names	EMERGENCY UK
Status	Registered
Legal form	Charitable company
Company number	08064654
Registered	2012-09-04
Register	View on the Charity Commission register

Contact

Address	Unit 117 203-213 Mare Street London E8 3JS
Phone	02045518209
Email	info@emergencyuk.org
Website	www.emergencyuk.org

Activities

Objects: TO RELIEVE POVERTY OR SICKNESS OR PRESERVE AND PROTECT THE GOOD HEALTH OF PEOPLE IN CONFLICT AND POST CONFLICT ZONES

Activities: PROVIDES FREE HIGH QUALITY HEALTH CARE TO VICTIMS OF WAR AND POVERTY.RECRUITMENT OF MEDICAL PERSONNEL TO OPERATE IN CONFLICT AND POST CONFLICT ZONES.FUNDRAISING EVENTS FOR SUPPORTING HUMANITARIAN ACTIVITIES CARRIED OUT BY EMERGENCY ITALIACONFERENCE TO PROMOTE EMERGENCY UK PROJECTS, CULTURE OF PEACE AND HUMANITARIAN RIGHTS OF FREE HEALTHCARE

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Afghanistan
- Central African Republic
- Iraq
- Italy
- Sierra Leone
- Sudan
- Uganda
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£895,105	£833,236	£166,493	3
2024-05-31	£453,522	£502,314	-	-
2023-05-31	£353,020	£539,132	-	-
2022-05-31	£698,800	£530,890	£339,528	3
2021-05-31	£262,267	£180,154	-	-

Trustees

Name	Role	Appointed
ROSA MICCIO	Chair	2012-08-21
Andrew Hall		2025-02-06
GIANLUCA CANTALUPI		2012-08-21
Giulia Girardi		2025-02-18
Hannah Bryce		2018-10-08
Klara Banaszak		2025-02-06
Samia Khatun		2025-02-06
Umar Naeem Ahmad		2020-12-17

Accounts

Report and Financial Statements

1 JUNE 2024 - 31 MAY 2025



ABOUT **EMERGENCY**



EMERGENCY ONG ETS (EMERGENCY) IS AN INDEPENDENT NON-GOVERNMENTAL ORGANISATION THAT PROVIDES **FREE, HIGH-QUALITY MEDICAL AND SURGICAL CARE TO VICTIMS OF WAR, LANDMINES AND POVERTY**. IT PROMOTES A CULTURE OF PEACE, SOLIDARITY AND RESPECT FOR HUMAN RIGHTS.

Since 1994, EMERGENCY has worked in 21 countries around the world to provide free medical care based on its founding principles: equality, quality and social responsibility.

EMERGENCY is a registered charity in Italy, a partner of ECHO, the European Commission's Civil Protection and Humanitarian Aid Operations, and has special consultative status at ECOSOC, the United Nations Economic and Social Council.

ABOUT **EMERGENCY UK**



© Massimo Grimaldi

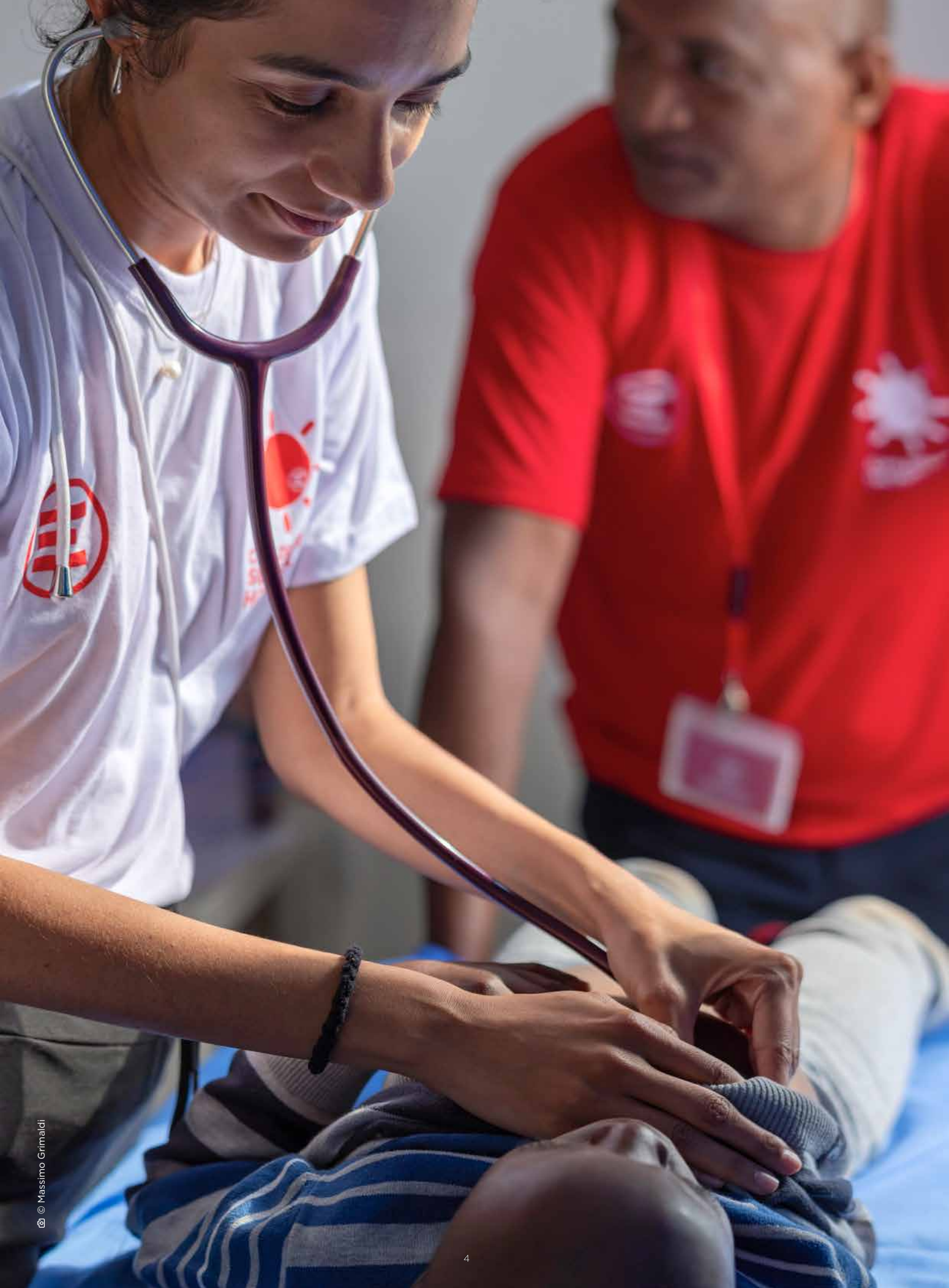
EMERGENCY UK IS PART
OF EMERGENCY'S GLOBAL
NETWORK OF AFFILIATES.

EMERGENCY-LIFE
SUPPORT FOR CIVILIAN
VICTIMS OF WAR
AND POVERTY, UK
(EMERGENCY UK)
**raises funds and awareness
to relieve poverty or
sickness or preserve and
protect the good health of
people in conflict and post-
conflict zones.**

We donate funds to support
projects operated by
EMERGENCY around the world.

EMERGENCY UK is a registered
charity in England and Wales
(1148818).

EMERGENCY UK is a registered
company limited by guarantee.



FOREWORD

EMERGENCY's goal has always been a simple one: provide quality care to people in need, and work together to create a world where we are no longer necessary.

Between 2024 and 2025, we continued to witness the consequences of conflict and poverty impact millions worldwide. Despite dozens of active wars and more than 300 million people in need of humanitarian assistance, governments chose to scale back their response. Declining respect for international law and norms marked 2024 as the deadliest year on record for humanitarian workers.

Facing this global context, EMERGENCY UK continued to support EMERGENCY's humanitarian projects. Our dedicated and generous supporters demonstrated solidarity in many ways. You continued to give, and in greater amounts. You also attended our annual events in record numbers, amplifying messages from our

colleagues and patients online and in person as a clear demonstration of your desire to effect global change.

Our partners also showed their steadfast commitment. In January 2025, we launched a three-year strategic partnership with the Randal Charitable Foundation, whose likeminded mission to save and improve 1 million lives globally helped lead to the landmark agreement. With their support and the addition of Chairman Dr Nik Kotecha OBE DL in an ambassadorial role, EMERGENCY UK has entered a new chapter of growth. I look forward to our continued collaboration, and the incredible impact we will be able to achieve through this partnership.

For now, EMERGENCY's humanitarian work goes on. I want to thank our colleagues and supporters who make it all possible. Together, we can create a different future.



by **ROSSELLA MICCIO,**
PRESIDENT OF EMERGENCY UK

EMERGENCY'S WORK



MEDICINE

- Outpatient clinics
- Cardiology
- Basic medicine
- General medicine
- Neonatology
- Obstetrics and gynaecology
- Paediatrics
- Dentistry
- Psychological support



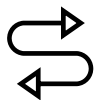
SURGERY

- Cardiac surgery
- Paediatric cardiac surgery
- War surgery
- Emergency and trauma surgery
- General surgery
- Orthopaedic surgery
- Gynaecological surgery
- Paediatric surgery



REHABILITATION AND SOCIAL REINTEGRATION

- Physiotherapy
- Production of prostheses and orthoses



SOCIO-MEDICAL SUPPORT

- Medical education
- Health promotion
- Cultural mediation
- Support and guidance with healthcare rights



SEARCH AND RESCUE IN THE MEDITERRANEAN SEA

- Saving lives at sea
- Welcoming and treating rescued people on board



PROMOTING A CULTURE OF PEACE

- Publications and multimedia projects
- Events and public initiatives

HOW EMERGENCY WORKS



HEALTH AS A HUMAN RIGHT

We believe that medical treatment is a fundamental human right and should be recognised as such for every individual. For treatment to be truly accessible, it must be completely free of charge; for it to be effective, it must be of high quality.

DESIGNING AND BUILDING HOSPITALS

We build the hospitals we work in, so that we can guarantee the highest level of treatment possible. Right from the planning stage, our aim is to create an environment that is efficient for our staff to work in and comfortable for our patients.



BEAUTY

Each of our hospitals has a garden, a children's play area and somewhere patients can mingle. Our hospitals are beautiful as well as functional, because beauty is a sign of respect and dignity.

TRAINING

We support local staff with practical and theoretical training in all our projects. Our training work has been recognised by several ministries of health in the countries we work in. Training takes place with a view to sustainability in the long term: by supporting the independence of local staff, we can eventually hand over the hospital to local authorities and contribute to strengthening the health system.



WORKING TOGETHER WITH LOCAL AUTHORITIES

We always make clear agreements with local authorities to define our task in the country, and our reciprocal roles and responsibilities. Our ultimate goal is to get local government to take over our facilities and give their citizens the right to treatment.

ENVIRONMENTAL SUSTAINABILITY

We use alternative energy sources, and environmentally friendly solutions for rubbish disposal. We limit our running costs and respect the environment, whether we are in Kabul or Khartoum.



FOOD

We give our patients and their families three meals a day. We provide around 125,000 free meals a month in countries where, even in hospitals, food isn't free.

EMERGENCY'S PROJECTS AROUND THE WORLD

ITALY

OUTPATIENT CLINICS WITH SOCIAL/PSYCHOLOGICAL SUPPORT

SINCE 2010 — MARGHERA (NEAR VENICE)

SINCE 2011 — POLISTENA (CALABRIA REGION)

SINCE 2015 — NAPLES

MOBILE CLINICS WITH SOCIAL/PSYCHOLOGICAL SUPPORT

SINCE 2012 — ROSARNO (CALABRIA REGION)

SINCE 2015 — MILAN

SINCE 2018 — MARINA DI ACATE AND SANTA CROCE DI CAMERINA (SICILY)

OUTPATIENT CLINICS WITH SOCIAL/MEDICAL SUPPORT

SINCE 2014 — CASTEL VOLTURNO (CAMPANIA REGION)

SINCE 2016 — SASSARI (SARDINIA)

SINCE 2022 — VITTORIA (SICILY)

SOCIAL/MEDICAL SUPPORT AND INFORMATION POINTS

SINCE 2012 — SASSARI (SARDINIA)

SINCE 2016 — BRESCIA

NOBODY LEFT BEHIND - SOCIAL PROJECT TO HELP DISADVANTAGED PEOPLE

SINCE 2020 — MILAN, NAPLES

MEDITERRANEAN SEA

SEARCH AND RESCUE AT SEA

SINCE 2022 — SEARCH AND RESCUE SHIP, *Life Support*

SUDAN

PAEDIATRIC CENTRES

SINCE 2005 — MAYO, KHARTOUM

(activities suspended in April 2023)

SINCE 2010 — NYALA, SOUTH DARFUR STATE

SINCE 2011 — PORT SUDAN, RED SEA STATE

SALAM CENTRE FOR CARDIAC SURGERY

SINCE 2007 — KHARTOUM

CARDIOLOGY CLINICS

SINCE 2023 — ATBARA, RIVER NILE STATE

SINCE 2024 — KASSALA, KASSALA STATE

PAEDIATRIC CLINIC

SINCE 2024 — *Salam Centre Complex*, KHARTOUM

SIERRA LEONE

SURGICAL CENTRE

SINCE 2001 — GODERICH

PALESTINE

FIRST AID AND BASIC MEDICAL/SURGICAL AID CLINIC

SINCE 2024 — GAZA STRIP

MEDICAL AND LOGISTICAL SUPPORT FOR PRIMARY HEALTHCARE CENTRE

SINCE 2024 — GAZA STRIP

ERITREA

CARDIOLOGY CLINIC

SINCE 2019 — *Orotta Hospital*, ASMARA

UGANDA

CHILDREN'S SURGICAL HOSPITAL

SINCE 2021 — ENTEBBE

UKRAINE

PRIMARY HEALTHCARE CLINICS FOR REMOTE COMMUNITIES

SINCE 2024 — DONETSK REGION

IRAQ

REHABILITATION AND SOCIAL REINTEGRATION CENTRE

SINCE 1998 — SULAYMANIYAH

AFGHANISTAN

SURGICAL AND PAEDIATRIC CENTRE

SINCE 1999 — ANABAH

42 FIRST AID POSTS AND PRIMARY HEALTHCARE CENTRES

SINCE 1999 — PRESENT ACROSS 11 PROVINCES

SURGICAL CENTRES FOR WAR VICTIMS

SINCE 2001 — KABUL

SINCE 2004 — LASHKAR-GAH

MATERNITY CENTRE

SINCE 2003 — ANABAH



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**OTHER COUNTRIES
WE HAVE
WORKED IN**

ALGERIA, ANGOLA,
CAMBODIA,
CENTRAL AFRICAN
REPUBLIC, LIBYA,
MOLDOVA, NEPAL,
NICARAGUA,
RWANDA, SERBIA,
SRI LANKA, YEMEN.

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**COUNTRIES OF ORIGIN FOR PATIENTS TREATED
AS PART OF OUR REGIONAL PROGRAMMES FOR
CARDIAC SURGERY AND PAEDIATRIC SURGERY:**

AFGHANISTAN, BANGLADESH, BURKINA
FASO, BURUNDI, CAMEROON, CHAD, CENTRAL
AFRICAN REPUBLIC, DEMOCRATIC REPUBLIC
OF THE CONGO, DJIBOUTI, ERITREA, ETHIOPIA,
GAMBIA, GUINEA, IRAQ, KENYA, LIBERIA, NIGERIA,
PHILIPPINES, RWANDA, SENEGAL, SIERRA
LEONE, SOMALIA, SOUTH SUDAN, SUDAN, TOGO,
UGANDA, YEMEN, ZAMBIA, ZIMBABWE.

EMERGENCY UK'S ACTIVITIES

EVENTS



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Beyond the Beach *screening @ Curzon Soho, June 2024*

To mark the five-year anniversary of *Beyond the Beach: The Hell and the Hope*, director and filmmaker Graeme A. Scott joined us for a special screening and discussion in London. The feature-length documentary follows EMERGENCY's humanitarian projects in Afghanistan, in Iraqi Kurdistan, and along the world's deadliest migration route – the central Mediterranean. It shows humanity enduring through war, violence and displacement, alongside the personal stories of the people who have dedicated their lives to working on the front lines.

Beyond the Beach first premiered at the 76th Venice International Film Festival in 2019. ○

The making of "Till the Last Bird Sings" *@ ISHKAR, July 2024*

With drawings by *La Tram* and words by Francesca Romana Torre, "Till the Last Bird Sings" combines art and storytelling to shine a light on some of the issues the Afghan people currently face, from the vantage point of EMERGENCY's hospitals and healthcare centres.

"The narratives of different characters who cross the country during a working day intertwine to show the mark the organisation has made on access to care and protecting health as a human right," say the artists. They joined us in London for a discussion hosted by our friends at ISHKAR, to discuss the making of the graphic novel.

Printed copies were also shared by GOSH! Comics. ○



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Art from the Frontlines *@ the Frontline Club, July 2024*

Amid 24-hour news and continuously refreshing social media feeds, we brought together illustrators, graphic novelists and filmmakers to discuss how stories from the frontline of conflict and humanitarian settings can be told in innovative ways.

The panellists included *La Tram*, illustrator of "Till The Last Bird Sings", Lynzy Billing, Emmy-winning investigative journalist and filmmaker, and George Butler, whose reportage illustration took him to EMERGENCY's projects across Afghanistan. The panel was held at London's Frontline Club, a historic gathering place for journalists, photographers and others dedicated to conflict reporting, independent journalism and informed discussion. ○

Long Night Screening @ Curzon Bloomsbury, April 2025

Long Night premiered in the UK on 3 April 2025 to a sold-out crowd, followed by an incredible panel discussion between filmmaker Lynzy Billing, EMERGENCY President Rossella Miccio and Afghanistan Country Director Dejan Panic, moderated by the BBC's Chief International Correspondent, Lyse Doucet. Created by Emmy-winning journalist, photographer and filmmaker Lynzy Billing, *Long Night* tells the story of EMERGENCY's 25 years of work in Afghanistan, through the intimate first-hand accounts of Afghan healthcare workers and their patients at our facilities across the country. From the heart of Kabul to the rural Panjshir valley and the once-volatile Helmand province, generations of Afghans share the extraordinary story of how they continue to confront the reality of war, every day. ○



© Lynzy Billing

PRESS AND ADVOCACY



“The Children’s Hospital of Entebbe” on BBC World Service

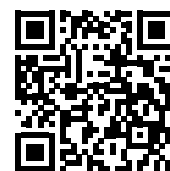
“By the end of their surgeries, many of the patients walk out as new people.”

Journalist Lulu Jemimah travelled to the Children’s Surgical Hospital in Entebbe, where EMERGENCY provides complex surgeries to children from across Uganda and the wider region. More than half of Uganda’s population is under the age of 18, and access to paediatric care is critical for public health.

Listen to the report for BBC World Service, and hear from the staff and patients in Entebbe on the impact of a new facility providing free, high-quality care. ○

Listen to the report for BBC World Service on:

www.bbc.com/audio/play/p0jybhsd



UK-Africa Health Summit, March 2025

The UK-Africa Health Summit brings together leaders from civil society, government, international organisations and the private sector seeking to create a healthier world through cross-sector collaboration, partnership and change. EMERGENCY UK President Rossella Miccio spoke during the morning plenary alongside the Randal Charitable Foundation, sharing insights on our strategic partnership, impact in Africa and shared vision for the future. ○



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CAMPAIGNS & PARTNERSHIPS



© Mathieu Willcocks

The Big Give

Our annual calendar always includes the Big Give Christmas Challenge, a week-long donation matching campaign that begins on Giving Tuesday.

In 2024, thanks to generous match funding from our partners Crosta & Mollica and from the Reed Foundation, together we raised over £40,000 for women and newborns at the Anabah Maternity Centre in Afghanistan – an essential facility in a country with one of the highest infant mortality rates in the world. ○

The Randal Charitable Foundation Partnership: A New Chapter for EMERGENCY UK

In 2025, we began our strategic three-year partnership with the Randal Charitable Foundation, with Founder and Chairman Dr Nik Kotecha OBE DL also joining us in an ambassadorial role.

With £1.5 million committed, the landmark partnership brings crucial funding to EMERGENCY's global healthcare projects and begins a new chapter of growth for EMERGENCY UK.

In just its first six months, the partnership has already driven the delivery of vital health and surgical projects, and is set to help save tens of thousands of lives through

its support for pharmacy, medical consumables and equipment at EMERGENCY's facilities in Afghanistan, Sierra Leone and Uganda.

Dr Kotecha has also demonstrated himself to be a true champion of EMERGENCY UK, sharing the impact that can be made by free, high-quality healthcare provided to people affected by conflict and poverty. Thanks to his dedication, our teams are reaching new supporters and audiences across the UK.

The substantial impact already made by our strategic partnership reflects our joint efforts to pursue actions and investments that leave a positive, lasting legacy on the world, and the fundamental belief that access to quality healthcare must be a universal human right. ○



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REFERENCE AND ADMINISTRATIVE
DETAILS OF EMERGENCY UK AND ITS
TRUSTEES FOR THE YEAR ENDED
31 MAY 2025

TRUSTEES

Gianluca Cantalupi
Rosa Miccio
Giorgio Bocchi
(resigned 21 October 2025)
Hannah Bryce
Umar Ahmad
Andy Hall
(appointed 6 February 2025)
Samia Khatun
(appointed 6 February 2025)
Klara Banaszak
(appointed 6 February 2025)
Giulia Girardi
(appointed 18 February 2025)

COMPANY REGISTERED NUMBER

08064654

CHARITY REGISTERED NUMBER

1148818

REGISTERED OFFICE

Unit 117 Mare Street Studios
203 - 213 Mare Street
London
Greater London
E8 3JS

INDEPENDENT EXAMINERS

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 0NL

**UNAUDITED
TRUSTEES' REPORT
AND FINANCIAL
STATEMENTS FOR
EMERGENCY UK
FOR THE YEAR
ENDED 31 MAY 2025**

TRUSTEES' REPORT

The Trustees present their annual report together with the financial statements of the Charity for the 1 June 2024 to 31 May 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The objects of the Charity, as set out in the Memorandum and Articles of Association, is to relieve poverty or sickness or preserve and protect the good health of people in conflict and post conflict zones.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

During the accounting year 2024-2025, EMERGENCY UK fulfilled its mandate of raising funds and awareness for the relief of poverty or sickness and the preservation and protection of the good health of people in conflict and post conflict zones. As part of a multi-year overarching affiliation agreement between EMERGENCY UK and EMERGENCY ONG ETS, funds have been directed to projects run by its partner organisation EMERGENCY ONG ETS (registered under Italian law, referred to as 'EMERGENCY'). The most significant achievement for EMERGENCY UK is the announcement of a multi-year strategic partnership with the Randal Charitable Foundation. Building on a previous collaboration and funding in 2022, this initial 3 year partnership will contribute to saving and improving tens of thousands of lives through essential support of the free, high-quality care provided at EMERGENCY's hospitals and clinics around the world. The Randal Charitable Foundation will also directly support the growth of EMERGENCY UK. In its first year, £500,000 of funding from the Randal Charitable Foundation supported

pharmacy, medical consumables and equipment costs in EMERGENCY's hospitals in Afghanistan, Sierra Leone and Uganda.

EMERGENCY UK supported the following projects:

AFGHANISTAN

EMERGENCY runs a comprehensive healthcare network in Afghanistan, consisting of a Surgical & Paediatric Centre and Maternity Centre in Anabah, Surgical Centre for War Victims in Kabul, Surgical Centre for War Victims in Lashkar-Gah, and a network of Primary Healthcare Centres and First Aid Posts. Primary Healthcare Centres and First Aid Posts. EMERGENCY continued its work across the country, providing access to care and training medical staff. As the context of the country's healthcare needs have changed, EMERGENCY has adapted its projects accordingly with increasing focus on the provision of care for those affected by civilian trauma as well as war injuries.

Anabah Surgical, Paediatric and Maternity Centres in Panjshir, Afghanistan

EMERGENCY's Surgical & Paediatric Centre provides trauma care, general surgery, primary healthcare and paediatrics. The hospital is also a referral centre for a network of First Aid Posts and Primary Healthcare Centres (PHCs) opened and run by EMERGENCY.

The Maternity Centre in Anabah, opened by EMERGENCY in 2003, located on the same compound and is a crucial facility for women in the Panjshir Valley and surrounding provinces. The Centre oversees the delivery of over 600 births per month on average.

In addition to a portion of £500,000 in funding from the Randal Charitable Foundation - used to support pharmacy supplies, medical consumables, and equipment at EMERGENCY's hospitals across Afghanistan - another £4,777.64 was sent to EMERGENCY's projects across the country.

Furthermore, £39,731.06 raised through EMERGENCY UK's 2024 'Big Give' donation-matching campaign, generously supported by the Reed Foundation and corporate partner Crosta Mollica, was allocated to support the Anabah Maternity Centre.

SIERRA LEONE

EMERGENCY's Surgical Centre in Goderich - located just outside the capital, Freetown - originally opened in 2001, at the end of the country's decade-long civil war. It serves as the country's principal trauma surgery hospital. Many patients are transferred to Goderich from hospitals in other provinces in Sierra Leone, and sometimes even from neighbouring countries.

It also provides a programme for the treatment of burns caused by accidental ingestion of caustic soda, an unfortunately common phenomenon in Sierra Leone. Furthermore, it is officially recognised as a teaching facility by the Ministry of Health for training medical personnel.

In addition to a portion of £500,000 funding from the Randal Charitable Foundation which supported pharmacy, medical consumables and equipment, £70,000 of unrestricted funds were also sent to support EMERGENCY's Surgical Centre in Goderich, Sierra Leone.

SUDAN

EMERGENCY operates various projects in Sudan, including the Salam Centre for Cardiac Surgery in Khartoum and Paediatric Centres in Port Sudan and Nyala.

In April 2023, fighting broke out in the capital of Khartoum, from which conflict has spread and subsequently created one of the world's worst displacement and humanitarian crises.

EMERGENCY continues its work in Sudan. While some projects have had to be suspended, EMERGENCY has been able to continue working across the country as well as adapt and in some cases expand the provision of care provided. EMERGENCY UK sent £40,000 of unrestricted funds to support EMERGENCY's Salam Centre for Cardiac Surgery in Khartoum.

UGANDA

Children's Surgical Hospital in Entebbe, Uganda

EMERGENCY's Children's Surgical Hospital in Entebbe, Uganda, opened in April 2021. The state-of-the-art facility is located on the banks of Lake Victoria and provides elective surgery for children from Uganda and across Africa, as part of the Regional Programme. Elective surgery mainly deals with birth defects, urological and gynaecological issues, abnormalities in the gastrointestinal tract, illnesses of the bile duct and cheiloschisis (or cleft lip, which affects one in every 800 children), and other general surgical conditions. In addition to a portion of £500,000 funding from the Randal Charitable Foundation which supported pharmacy, medical consumables and equipment costs, £4,357.22 of funding raised via EMERGENCY UK's 'Big Give' 2023 donation matching campaign generously supported by the Reed Foundation and a major donor, was sent to support EMERGENCY's Children's Surgical Hospital in Uganda.

OTHER ACTIVITIES

During the accounting year 2024-2025, EMERGENCY UK raised awareness and its highest ever amount of funds, consolidated its partnerships with funding trusts and foundations and corporate organisations, and supported English-language communications updating English speakers around the world with the latest news about EMERGENCY's work.

- EMERGENCY UK confirmed its multi-year strategic partnership with Randal Charitable Foundation with the aim of contributing to saving and improving tens of thousands of lives. In its first year, £500,000 of funding from the Randal Charitable Foundation supported pharmacy, medical consumables and equipment costs in EMERGENCY's hospitals in Afghanistan, Sierra Leone and Uganda.
- EMERGENCY UK consolidated its corporate partnership with Crosta Mollica.

- EMERGENCY UK continued its work coordinating English-language digital and press communications for EMERGENCY internationally, increasing the profile of the charity.
- Events included the UK Premiere of 'Long Night' in April 2025, a documentary film which focuses on EMERGENCY's projects, patients and colleagues in Afghanistan. Other events included a Christmas drinks gathering for supporters, a panel discussion hosted by ISHKAR about 'Till The Last Bird Sings, a European Union-funded graphic novel about access to care and everyday life in Afghanistan, and a panel discussion held at the Frontline Club in London featuring artists and journalists who have covered EMERGENCY's work.
- EMERGENCY UK continues to receive donations from English-speaking donors around the world who live in countries without a dedicated EMERGENCY affiliate, and continued to develop its supporter journey and retention activities on an international scale.

B. FUTURE DEVELOPMENTS

EMERGENCY UK plans to continue to support EMERGENCY's projects. EMERGENCY UK will continue implementing its fundraising, press and digital communications strategies, which aim at increasing its fundraising and profile in England and Wales.

FINANCIAL REVIEW

a. Review of the year

This accounting year, the Charity saw an increase in donations from £453,522 to £895,105, primarily due to a large donation received from the Randal Charitable Trust. Donations across calendar years show a more consistent picture. Outgoing donations to support the projects being undertaken by EMERGENCY has increased from £324,811 to £659,035. The Charity saw a surplus from a Net Movements of Funds perspective of £61,869 (2023: £48,792 deficit).

b. Reserves policy

The policy approved by the Board of Trustees is to maintain a reserve of unrestricted funds equal to 3 months of core expenditures. This mostly includes the salary and contribution of employees, office rent and utilities and governance related costs. For the year of 2025 (until further notice), in line with the criteria defined above, the minimum threshold is set at £25,000. We also set a monitoring trigger at £50,000 for the Treasurer to inform the UK Board of the current liquidity position of the charity. Free reserves at 31 May 2025 were £178,005 (2024 - £116,088). The level of available funds is elevated in comparison to the minimum reserve level, in preparation of fund transfers to projects during the subsequent accounting year.

The level of restricted reserves at 31 May 2025 were £12,442 in deficit (2024 - £11,464 deficit). Future income is expected to cover the current deficits, as detailed in note 11.

c. Principal risks and uncertainties

EMERGENCY UK faces risks as part of its ordinary course of business. Although risks in most cases cannot be fully

eliminated, mitigation strategies are expected to be put in place in order to reduce key risks to be within the risk tolerance of the Board of Directors. The risk register is based on steps including: risk identification, inherent risk assessment, risk mitigation, residual risk assessment and risk monitoring. Generally, the Board of Directors requires high residual risks to be mitigated over time, while accepting medium and low residual risks. However, all risks are expected to be considered on a case-by-case basis with final decision on risk acceptance from the Board of Directors. Key identified risks include: Misappropriation of funds, Concentration of funding. Safety of Staff, reputational Risk and Retention risk of UK Staff. Mitigation strategies have been put in place for all of the above risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Emergency - Life Support for Civilian Victims of War and Poverty, UK is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Policies adopted for the induction and training of Trustees

On induction to the board a Trustee is provided information relevant to the ongoing projects, copies of the prior year financial statements and a thorough briefing from the other Trustees.

d. EMERGENCY

The Charity provides donations to EMERGENCY under its multi-year affiliation agreement. EMERGENCY operates under the same Object as the Charity and uses these funds to help and support people impacted by conflict.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);

- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Gianluca Cantalupi
Trustee
Date: 25 February 2026



INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MAY 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMERGENCY-LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY, UK ('THE CHARITY')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2025.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed: 

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

Date: 25 February 2026

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE
YEAR ENDED 31 MAY 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	347,308	547,797	895,105	453,522
Total income		347,308	547,797	895,105	453,522
Expenditure on:					
Charitable activities	4	284,201	549,035	833,236	502,314
Total expenditure		284,201	549,035	833,236	502,314
Net income/(expenditure)		63,107	(1,238)	61,869	(48,792)
Transfers between funds	11	(260)	260	-	-
Net movement in funds		62,847	(978)	61,869	(48,792)
Reconciliation of funds:					
Total funds brought forward		116,088	(11,464)	104,624	153,416
Net movement in funds		62,847	(978)	61,869	(48,792)
Total funds carried forward		178,935	(12,442)	166,493	104,624

The Statement of financial activities includes all gains and losses recognised in the year.
The notes on pages 22 to 27 form part of these financial statements.

BALANCE SHEET

AS AT 31 MAY 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	8		930		1,036
			930		1,036
Current assets					
Debtors	9	78,128		47,466	
Cash at bank and in hand		105,639		69,462	
		183,767		116,928	
Current liabilities					
Creditors: amounts falling due within one year	10	(18,204)		(13,340)	
Net current assets			165,563		103,588
Total net assets			166,493		104,624
Charity funds					
Restricted funds	11		(12,442)		(11,464)
Unrestricted funds	11		178,935		116,088
Total funds			166,493		104,624

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr Gianluca Cantalupi

25 February 2026

The notes on pages 22 to 27 form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MAY 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	13	36,645	(5,277)
Cash flows from investing activities			
Purchase of tangible fixed assets		(468)	(774)
Net cash used in investing activities		(468)	(774)
Cash flows from financing activities			
Change in cash and cash equivalents in the year		36,177	(6,051)
Cash and cash equivalents at the beginning of the year		69,462	75,513
Cash and cash equivalents at the end of the year	14	105,639	69,462

The notes on pages 22 to 27 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1. GENERAL INFORMATION

EMERGENCY-Life Support For Civilian Victims of War and Poverty, UK is a company limited by guarantee incorporated in England and Wales, registration number 08064654. The registered office address is Unit 117 Mare Street Studios, 203-213 Mare Street, London, Greater London, E8 3JS.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

EMERGENCY-Life Support For Civilian Victims of War and Poverty, UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling (£) and rounded to the nearest £.

2.2 Company status

The company is a company limited by guarantee, The members of the company are the Trustees named on page 14. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2.3 Going concern

The trustees have considered the charity's position at the time of signing the financial statements. The trustees have considered the company's financial strength, its stable base of donors and its level of committed running costs.

Based on this assessment, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:
Computer equipment - 25% Straight line

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	347,308	547,797	895,105
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	401,054	52,468	453,522

4. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Grant funding 2025 £	Support costs 2025 £	Total funds 2025 £
Poverty and sickness relief	659,035	174,201	833,236
	Grant funding 2024 £	Support costs 2024 £	Total funds 2024 £
Poverty and sickness relief	324,811	177,503	502,314

Analysis of grants

	Total funds 2025 £	Total funds 2024 £
Sierra Leone	70,000	263,482
Sudan	40,000	466
Uganda	4,357	15,647
Afghanistan	4,778	28,440
Anabah	39,900	2,000
Randal Charitable Foundation Grant	500,000	-
Italy	-	14,776
	659,035	324,811

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff	116,891	116,891	110,941
Depreciation	574	574	644
Contractor	-	-	5,043
Fundraising	12,614	12,614	28,872
Sundry expenses	3,172	3,172	579
Staff expenses	2,349	2,349	293
Business rates	768	768	748
Rent and utilities	22,047	22,047	21,941
Payroll fees	1,778	1,778	1,670
Accounts and independent examination	9,600	9,600	4,200
Professional fees	3,784	3,784	2,206
IT Software	624	624	366
	174,201	174,201	177,503

5. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiners' remuneration for the year consisted of £9,600 (2024 - £4,200) for accounts and independent examination and £1,778 (2024 - £1,670) for other services.

6. STAFF COSTS

	2025 £	2024 £
Wages and salaries	107,983	103,142
Social security costs	6,722	5,291
Contribution to defined contribution pension schemes	2,186	2,508
	116,891	110,941

The average number of persons employed by the Charity during the year was as follows:

	2025	2024
Staff	3	3

No employee received remuneration amounting to more than £60,000 in either year.

7. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 May 2025, expenses totalling £209 were paid directly for 7 Trustees (2024 - £ NIL to Trustee) in relation to food.

8. TANGIBLE FIXED ASSETS

	Computer equipment £
Cost or valuation	
At 1 June 2024	4,609
Additions	468
At 31 May 2025	5,077
Depreciation	
At 1 June 2024	3,573
Charge for the year	574
At 31 May 2025	4,147
Net book value	
At 31 May 2025	930
At 31 May 2024	1,036

9. DEBTORS

	2025 £	2024 £
Due within one year		
Other debtors	77,568	47,466
Prepayments and accrued income	560	-
	78,128	47,466

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other taxation and social security	1,267	1,744
Other creditors	7,213	7,118
Accruals and deferred income	9,724	4,478
	18,204	13,340

11. STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 June 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2025 £
Unrestricted funds					
General Funds	116,088	347,308	(284,201)	(260)	178,935
Restricted funds					
Afghanistan	(14,671)	4,749	(4,778)	-	(14,700)
Anabah	947	39,731	(39,900)	-	778
Italy	(10)	-	-	-	(10)
Postal campaign	(260)	-	-	260	-
Uganda	2,500	1,857	(4,357)	-	-
<i>Salam</i> Centre	30	-	-	-	30
Sudan	-	1,460	-	-	1,460
Randal Charitable Foundation	-	500,000	(500,000)	-	-
	(11,464)	547,797	(549,035)	260	(12,442)
Total of funds	104,624	895,105	(833,236)	-	166,493

Restricted funds

It is expected that future income will be received for Italy and Afghanistan to cover the current deficits. Afghanistan: funds have been raised to support (i) Anabah Surgical, Medical and Maternity Centres, (ii) Kabul Surgical Centre for war victims, (iii) Laskhar-Gah Surgical Centre, and (iv) First Aid Posts.

Anabah: funds have been raised to support the Maternity Centre in Anabah, Panjshir.

Italy: funds have been raised to support the operations of EMERGENCY projects in Italy.

Postal Campaign: funds relate to a grant specifically restricted to a postal campaign which has been executed during the financial year.

Uganda: funds have been raised to support the Children's Surgical Hospital in Entebbe.

Salam Centre: funds have been raised to support the operations of the *Salam* Centre for Cardiac Surgery in Khartoum, Sudan.

Sierra Leone: funds have been raised to support the operations of the Goderich Surgical Centre.

Sudan: funds have been raised to support the operations of EMERGENCY projects in Sudan.

Randal Charitable Foundation Grant: Funds have been granted to enable the purchase of surgical Instruments, drugs, consumables, laboratory and sutures in EMERGENCY hospitals across Afghanistan, Sierra Leone, and Uganda.

Transfers:

A transfer of £260 from unrestricted funds to restricted funds has been made to clear the deficit on the Postal campaign, as future income is no longer expected to cover the current deficit.

Statement of funds - prior year

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
Unrestricted funds				
Unrestricted Funds	153,020	401,054	(437,986)	116,088
Restricted funds				
Afghanistan	(321)	14,090	(28,440)	(14,671)
Anabah	947	2,000	(2,000)	947
Italy	-	14,766	(14,776)	(10)
Postal campaign	(260)	-	-	(260)
Uganda	-	18,146	(15,646)	2,500
<i>Salam</i> Centre	30	-	-	30
Sierra Leone	-	3,000	(3,000)	-
Sudan	-	466	(466)	-
	396	52,468	(64,328)	(11,464)
Total of funds	153,416	453,522	(502,314)	104,624

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	930	-	930
Current assets	181,139	2,628	183,767
Creditors due within one year	(3,134)	(15,070)	(18,204)
Total	178,935	(12,442)	166,493

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,036	-	1,036
Current assets	128,392	(11,464)	116,928
Creditors due within one year	(13,340)	-	(13,340)
Total	116,088	(11,464)	104,624

13. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	61,869	(48,792)
Adjustments for:		
Depreciation charges	574	644
Decrease/(increase) in debtors	(30,662)	40,519
Increase in creditors	4,864	2,352
Net cash provided by/(used in) operating activities	36,645	(5,277)

14. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	105,639	69,462
Total cash and cash equivalents	105,639	69,462

15. ANALYSIS OF CHANGES IN NET DEBT

	At 1 June 2024 £	Cash flows £	At 31 May 2025 £
Cash at bank and in hand	69,462	36,177	105,639
	69,462	36,177	105,639

16. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,186 (2024: £2,508).

Contributions totaling £740 (2024: £583) were payable to the fund at the balance sheet date and are included in creditors.

17. RELATED PARTY TRANSACTIONS

During the year the charity received donations from trustees totalling £25,000 (2024: £120,000), of which £Nil (2023: £5,000) was donated with restrictions.

**‘ALL HUMAN BEINGS
ARE BORN FREE AND EQUAL
IN DIGNITY AND RIGHTS.’
RECOGNITION OF THIS
PRINCIPLE ‘IS THE FOUNDATION
OF FREEDOM, JUSTICE AND
PEACE IN THE WORLD.’**

Universal Declaration of Human Rights
Paris, 10 December 1948, Article 1 and Preamble

EMERGENCY UK

Unit 117, Mare Street Studios,
203-213 Mare Street, **London**, E8 3JS
+44 204 551 8209



FIND US ON



emergencyuk.org - info@emergencyuk.org
Charity Number: 1148818

Accounts

EMERGENCY UK

Report and Financial Statements

1 JUNE 2023 - 31 MAY 2024



EMERGENCY ONG Onlus

EMERGENCY ONG ONLUS (HEREON REFERRED TO AS EMERGENCY) IS AN INDEPENDENT NON-GOVERNMENTAL ORGANISATION BASED IN ITALY THAT PROVIDES FREE, HIGH-QUALITY MEDICAL AND SURGICAL CARE TO VICTIMS OF WAR, LANDMINES AND POVERTY. IT PROMOTES A CULTURE OF PEACE, SOLIDARITY AND RESPECT FOR HUMAN RIGHTS.

SINCE 1994, EMERGENCY HAS WORKED IN 20 COUNTRIES AROUND THE WORLD TO PROVIDE FREE MEDICAL CARE BASED ON ITS FOUNDING PRINCIPLES: EQUALITY, QUALITY AND SOCIAL RESPONSIBILITY.

EMERGENCY IS A REGISTERED CHARITY IN ITALY, PARTNER OF ECHO, THE DIRECTORATE-GENERAL FOR CIVIL PROTECTION AND HUMANITARIAN AID OPERATIONS OF THE EUROPEAN COMMISSION, AND HAS SPECIAL CONSULTATIVE STATUS AT THE UNITED NATIONS ECONOMIC AND SOCIAL COUNCIL (ECOSOC).

EMERGENCY UK

EMERGENCY-LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY, UK (HEREON REFERRED TO AS EMERGENCY UK) IS AN AFFILIATE OF EMERGENCY, BASED IN THE UNITED KINGDOM.

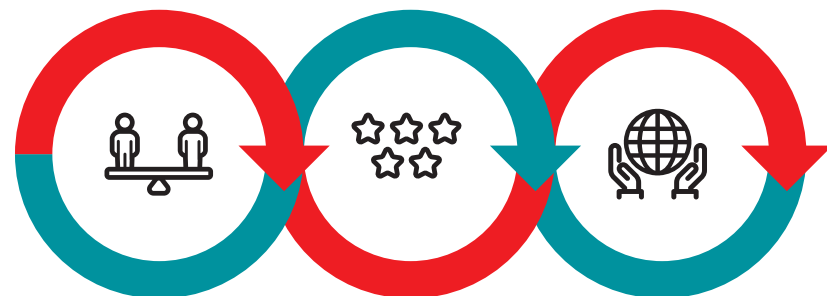
EMERGENCY UK CARRIES OUT FUNDRAISING, AWARENESS AND COMMUNICATIONS ACTIVITIES WITH THE OBJECTIVE TO RELIEVE POVERTY OR SICKNESS OR PRESERVE AND PROTECT THE GOOD HEALTH OF PEOPLE IN CONFLICT AND POST-CONFLICT ZONES.

EMERGENCY UK DONATES FUNDS TO SUPPORT EMERGENCY'S PROJECTS AROUND THE WORLD. ALL PROJECT ACTIVITIES ARE OPERATED BY EMERGENCY.

EMERGENCY UK IS A REGISTERED CHARITY IN ENGLAND AND WALES (1148818).

EMERGENCY UK IS A REGISTERED COMPANY LIMITED BY GUARANTEE.

OUR PRINCIPLES



Equality

Every human being has the right to treatment, regardless of their social background, economic situation, gender, ethnicity, language, religion or opinions. The new and better treatments made possible by progress and advances in medical science must be available to all patients, on an equal basis and without discrimination.

Quality

High-quality healthcare systems must be based on every individual's needs and follow new advances in medical science. They cannot be steered, organised or defined by those with financial interests in the healthcare industry.

Social Responsibility

Governments must make the health and wellbeing of their citizens a priority. They must set aside the human and economic resources necessary to this end. **The healthcare services that governments and humanitarian organisations provide must be free and available to all.**

FROM THE 'MANIFESTO FOR A HUMAN RIGHTS-BASED MEDICINE'.
SAN SERVOLO, VENICE, 2008.

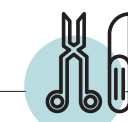
OUR WORK

MEDICINE



- ✓ OUTPATIENT CLINICS
- ✓ CARDIOLOGY
- ✓ PRIMARY MEDICINE
- ✓ GENERAL MEDICINE
- ✓ NEONATOLOGY
- ✓ OBSTETRICS AND GYNAECOLOGY
- ✓ PAEDIATRICS
- ✓ DENTISTRY
- ✓ PSYCHOLOGICAL SUPPORT

SURGERY



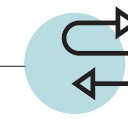
- ✓ CARDIAC SURGERY
- ✓ PAEDIATRIC CARDIAC SURGERY
- ✓ WAR SURGERY
- ✓ EMERGENCY AND TRAUMA SURGERY
- ✓ GENERAL SURGERY
- ✓ ORTHOPAEDIC SURGERY
- ✓ GYNAECOLOGICAL SURGERY
- ✓ PAEDIATRIC SURGERY

REHABILITATION AND SOCIAL REINTEGRATION



- ✓ PHYSIOTHERAPY
- ✓ PRODUCTION OF PROSTHESES AND ORTHOSES

SOCIO-MEDICAL SUPPORT



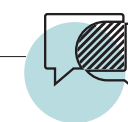
- ✓ MEDICAL EDUCATION
- ✓ HEALTH PROMOTION
- ✓ CULTURAL MEDIATION
- ✓ SUPPORT AND GUIDANCE WITH HEALTHCARE RIGHTS

SEARCH AND RESCUE IN THE MEDITERRANEAN SEA



- ✓ SAVING LIVES AT SEA
- ✓ WELCOMING AND TREATING RESCUED PEOPLE ON BOARD

PROMOTING A CULTURE OF PEACE



- ✓ PUBLICATIONS AND MULTIMEDIA PROJECTS
- ✓ EVENTS AND PUBLIC INITIATIVES

HOW EMERGENCY WORKS



OUR WORK OFTEN BEGINS IN EMERGENCIES, BUT IT IS ALWAYS CARRIED OUT WITH A VIEW TO SUSTAINABILITY IN THE LONG TERM.



HEALTH AS A HUMAN RIGHT

We believe that medical treatment is a fundamental human right and should be recognised as such for every individual. For treatment to be truly accessible, it must be completely free of charge; for it to be effective, it must be of high quality.



WORKING TOGETHER WITH LOCAL AUTHORITIES

We make agreements with local authorities to define our task in the country, and our reciprocal roles and responsibilities. Our ultimate goal is to get local government to take over our facilities and give their citizens the right to treatment.



DESIGNING AND BUILDING HOSPITALS

We often build the hospitals we work in, so that we can guarantee the highest level of treatment possible. Right from the planning stage, our aim is to create an environment that is efficient for our staff to work in and comfortable for our patients.



DIGNITY AND BEAUTY

Our hospital facilities incorporate dedicated spaces like gardens, children's play rooms and areas where patients can mingle. Our hospitals are beautiful as well as functional, because beauty is a sign of respect and dignity.



ENVIRONMENTAL SUSTAINABILITY

Wherever possible, we aim to use alternative energy sources, and environmentally friendly solutions for rubbish disposal. We limit our running costs and respect the environment, whether we are in Kabul or Khartoum.



FOOD

We give our patients and their families three meals a day. We provide around 125,000 free meals a month in countries where, even in hospitals, food isn't free.



TRAINING

We support local staff with practical and theoretical training in all our projects. Our training work has been recognised by several ministries of health in the countries we work in. Training takes place with a view to sustainability in the long term: by supporting the independence of local staff, we can eventually hand over the hospital to local authorities and contribute to strengthening the health system.



EMERGENCY'S PROJECTS AROUND THE WORLD

EMERGENCY UK SUPPORTS A SELECTION OF THESE PROJECTS ON AN ANNUAL BASIS - PLEASE SEE ACCOUNTING SECTION FOR A FULL BREAKDOWN.

ITALY

SINCE 2010 — Clinic and social/psychological support, MARGHERA (VE)
SINCE 2012 — Mobile Clinic and social/psychological support, ROSARNO (RC)
SINCE 2014 — Socio-medical clinic, CASTEL VOLTURNO (CE)
SINCE 2015 — Clinic and social/psychological support, NAPLES
SINCE 2015 — Mobile Clinic and social/psychological support, MILAN
SINCE 2016 — Clinic and socio-medical support and information point, SASSARI
SINCE 2016 — Socio-medical support and information point, BRESCIA
SINCE 2018 — Mobile Clinic and social/psychological support, MARINA DI ACATE, SANTA CROCE CAMERINA (RG)
SINCE 2020 — “Nobody Left Behind” social project to help disadvantaged people, MILAN
SINCE 2022 — Socio-medical support, VITTORIA (RG)
SINCE 2023 — Social/psychological and administrative support to the flood-affected community, FAENZA (BO) (project ended December 2023)

MEDITERRANEAN SEA

SINCE 2022 — Maritime search and rescue ship *Life Support*

SIERRA LEONE

SINCE 2001 — Surgical Centre, GODERICH

UGANDA

SINCE 2021 — Children's Surgical Hospital, ENTEBBE

IRAQ

SINCE 1998 — Rehabilitation and Social Reintegration Centre, SULAYMANIYAH

AFGHANISTAN

SINCE 1999 — Surgical and Paediatric Centre, ANABAH
SINCE 1999 — 42 First Aid Posts and Primary Healthcare Centres in 11 of the country's provinces
SINCE 2001 — Surgical Centre for War Victims, KABUL
SINCE 2003 — Maternity Centre, ANABAH
SINCE 2004 — Surgical Centre for War Victims, LASHKAR-GAH

SUDAN

SINCE 2005 — Paediatric Centre, MAYO, KHARTOUM (activities discontinued April 2023)
SINCE 2007 — *Salam* Centre for Cardiac Surgery, KHARTOUM
SINCE 2011 — Paediatric Centre, PORT SUDAN, RED SEA STATE
SINCE 2020 — Paediatric Centre, NYALA, SOUTH DARFUR STATE (activities discontinued October 2023)
SINCE 2023 — Centre for Emergency and Trauma Surgery, KHARTOUM (activities discontinued November 2023)
SINCE 2023 — Cardiology Outpatient Clinic, WAD MADANI, GEZIRA STATE (activities discontinued December 2023)
SINCE 2023 — Cardiology Outpatient Clinic, ATBARA, RIVER NILE STATE

ERITREA

SINCE 2019 — Cardiology clinic at *Orotta Hospital*, ASMARA

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OTHER COUNTRIES WE HAVE WORKED IN

ALGERIA, ANGOLA, CENTRAL AFRICAN REPUBLIC, CAMBODIA, LIBYA, MOLDOVA, NEPAL, NICARAGUA, PALESTINE, RWANDA, SERBIA, SRI LANKA, YEMEN.

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PATIENTS TREATED AS PART OF OUR REGIONAL PROGRAMME FOR CARDIAC SURGERY HAVE COME FROM:

AFGHANISTAN, BANGLADESH, BURKINA FASO, BURUNDI, CAMEROON, CENTRAL AFRICAN REPUBLIC, CHAD, DEMOCRATIC REPUBLIC OF THE CONGO, DJIBOUTI, ERITREA, ETHIOPIA, GAMBIA, GUINEA, IRAQ, ITALY (ITALIAN CITIZENS TEMPORARILY RESIDENT IN SUDAN), JORDAN, KENYA, LIBERIA, LIBYA, NIGERIA, PHILIPPINES, RWANDA, SENEGAL, SIERRA LEONE, SOMALIA, SOUTH SUDAN, SUDAN, TANZANIA, TOGO, UGANDA, YEMEN, ZAMBIA, ZIMBABWE.

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PATIENTS TREATED AS PART OF OUR REGIONAL PROGRAMME FOR PAEDIATRIC SURGERY HAVE COME FROM:

AFGHANISTAN, BURUNDI, ETHIOPIA, SIERRA LEONE, SOMALIA, SOUTH SUDAN, TANZANIA.



REFERENCE AND ADMINISTRATIVE DETAILS OF EMERGENCY UK AND ITS TRUSTEES FOR THE YEAR ENDED 31 MAY 2024

TRUSTEES

Mr Gianluca Cantalupi
Miss Rossella Miccio
Mr Giorgio Bocchi
Ms Hannah Bryce
Mr Umar Ahmad
Mr Andy Hall
(appointed 6 February 2025)
Ms Samia Khatun
(appointed 6 February 2025)
Ms Klara Banaszak
(appointed 6 February 2025)
Ms Giulia Girardi
(appointed 18 February 2025)

COMPANY REGISTERED NUMBER

08064654

CHARITY REGISTERED NUMBER

1148818

REGISTERED OFFICE

Unit 117 Mare Street Studios
203 - 213 Mare Street
London
Greater London
E8 3JS

INDEPENDENT EXAMINERS

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 ONL

UNAUDITED TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR EMERGENCY UK FOR THE YEAR ENDED 31 MAY 2024

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

The Trustees present their annual report together with the financial statements of the Charity for the 1 June 2023 to 31 May 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The objects of the Charity, as set out in the Memorandum and Articles of Association, is to relieve poverty or sickness or preserve and protect the good health of people in conflict and post conflict zones.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

During the accounting year 2023-2024, EMERGENCY UK fulfilled its mandate of raising funds and awareness for the relief of poverty or sickness and the preservation and protection of the good health of people in conflict and post conflict zones. As part of a multi-year overarching affiliation agreement, funds have been directed to projects run by its partner organisation EMERGENCY ONG Onlus (registered under Italian law, referred to as 'EMERGENCY'). In particular, EMERGENCY UK supported the following projects:

SIERRA LEONE

EMERGENCY's Surgical Centre in Goderich – located just outside the capital, Freetown – originally opened in 2001, at the end of the country's decade-long civil war. It serves as the country's principal trauma surgery hospital. Many patients are transferred to Goderich from hospitals in other provinces in Sierra Leone, and sometimes even from neighbouring countries.

It also provides the only programme in the entire country for the treatment of burns caused by accidental ingestion of caustic soda, an unfortunately common phenomenon in Sierra Leone. Furthermore, it is officially recognised as a teaching facility by the Ministry of Health for training medical personnel.

In addition to £3,000 donation from The Souter Charitable Trust, £260,447.28 of unrestricted donations to EMERGENCY UK were sent to EMERGENCY's Goderich Surgical Centre in Sierra Leone to help pay for medication, consumables and salaries at the Centre.

AFGHANISTAN

EMERGENCY runs a comprehensive healthcare network in Afghanistan, consisting of a Surgical & Paediatric Centre and Maternity Centre in Anabah, Surgical Centre for War Victims in Kabul, Surgical Centre for War Victims in Lashkar-Gah, and over 40 Primary Healthcare Centres and First Aid Posts. EMERGENCY continued its work across the country, providing access to care and training medical staff. As the context of the country's healthcare needs have changed, EMERGENCY has adapted its projects accordingly with increasing focus on the provision of care for those affected by civilian trauma as well as war injuries.

Anabah Surgical, Paediatric and Maternity Centres in Panjshir Valley, Afghanistan

EMERGENCY's Surgical & Paediatric Centre in Anabah remains the only accessible, free, high-quality healthcare facility for a population of approximately 1 million people, spread over the provinces of Panjshir, Kapisa and Parwan. As well as surgery for war and landmine victims, the hospital handles traumatology, general surgery, primary healthcare and paediatrics. The hospital is also the referral centre for a network of First Aid Posts and Primary Healthcare Centres (PHCs) opened and run by EMERGENCY. The Maternity Centre in Anabah, opened by EMERGENCY in 2003, is a point of reference for women in the Panjshir Valley and surrounding provinces, thanks in part to the network of Primary Healthcare Centres in the region. The Centre oversees the delivery of over 600 births per month on average. £2,000 of funding from Eleanor Rathbone Charitable Trust donated to EMERGENCY UK was sent to contribute towards the treatment of pneumonia and diarrhoea in the Anabah Paediatric and Surgical Centre. In addition to this, £28,439.71 of donations from individual donors, The Bryan Guinness Charitable Trust, and funds raised via photography sales organised by the social enterprise ISHKAR, was sent to support EMERGENCY's projects in Afghanistan and help pay for medication, consumables and salaries.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

UGANDA

Children's Surgical Hospital in Entebbe, Uganda

EMERGENCY's Children's Surgical Hospital in Entebbe, Uganda, opened in April 2021. The facility is located on the banks of Lake Victoria and provides elective surgery for children from Uganda and across Africa, as part of the Regional Programme. Elective surgery mainly deals with birth defects, urological and gynaecological problems, abnormalities in the gastrointestinal tract, illnesses of the bile duct and cheiloschisis (or cleft lip, which affects one in every 800 children) and other general surgical conditions.

The hospital has 72 ward beds, 3 operating theatres and all the diagnostic and ancillary services needed to run it, such as a laboratory, blood bank, pharmacy, canteen, and laundry. One of the hospital's most important long-term goals is to support a generation of trained, qualified young Ugandan doctors and nurses, who will in turn help build local skills and make an indelible impact on the country's healthcare. This is with the aim of gradually reducing the number of foreign staff working on the mission and handing over more responsibility to local people. Approximately 380 members of staff at the hospital are local people, making up almost 90% of all staff members.

EMERGENCY UK's donation of £15,646.64, consisting of funds raised from donation matching campaigns and donations from St James's Place Foundation and The Grace Trust, was sent to support the Children's Surgical Hospital in Entebbe and contribute towards its continued operation providing care and medical training.

ITALY

As an organisation founded in Italy, EMERGENCY has a number of projects in the country aimed at protecting people that may fall through the cracks of a complex bureaucratic system, by providing the free healthcare and guidance that they need. These projects consist of permanent and mobile Outpatient Clinics, social support services, conducting search and rescue missions in the Central Mediterranean Sea, and providing ad-hoc disaster relief as and when needed.

£14,765.76 of donations raised were sent to support EMERGENCY's projects in Italy.

SUDAN

EMERGENCY has been operating in Sudan for over 15 years, with various projects that include the *Salam* Centre for Cardiac Surgery in Khartoum and Paediatric Centres in Port Sudan and Nyala. In April 2023, conflict between the Sudanese Armed Forces and the Rapid Support Forces broke out in the capital of Khartoum, from which fighting has spread

and subsequently created one of the world's worst displacement and humanitarian crises. While some projects have had to be suspended, EMERGENCY has been able to continue working across the country as well as adapt the provision of care provided to ensure it continues to do all it can to help those in need in Sudan. For example, a new Paediatric Outpatient clinic was opened in the *Salam* Centre complex in Khartoum in March 2024.

EMERGENCY UK sent £466.37 of funds to Sudan to contribute towards EMERGENCY's work in the country.

OTHER ACTIVITIES

During the accounting year 2023-2024, EMERGENCY UK raised awareness and funds for EMERGENCY ONG Onlus, consolidated its partnerships with corporate organisations and funding trusts and foundations, and supported English-language communications updating English speakers around the world with the latest news about EMERGENCY's work.

- EMERGENCY UK consolidated its corporate partnership with Crosta & Mollica, who have committed to financially support the organisation until 2025.
- EMERGENCY UK continued its collaboration with ISHKAR to fundraise for EMERGENCY's work in Afghanistan.
- EMERGENCY UK continued its work coordinating English-language digital and press communications for EMERGENCY internationally, increasing the profile of the charity.
- One such example of increasing profile of EMERGENCY in the UK was hosting an exhibition in London of artwork by the reportage illustrator, George Butler, that focused on EMERGENCY's projects in Afghanistan. The charity also hosted a screening of a feature length documentary about EMERGENCY's projects called 'Beyond the Beach: The Hell and the Hope' at the Curzon Soho in London.
- EMERGENCY UK continues to be the home for English-speaking donors around the world, and continued to develop its supporter journey and retention activities on an international scale.

B. FUTURE DEVELOPMENTS

EMERGENCY UK will continue to support EMERGENCY's projects. EMERGENCY UK will continue implementing its fundraising, press and digital communications strategies, which aim at increasing its fundraising and profile in England and Wales.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

FINANCIAL REVIEW

a. Review of the year

This accounting year, the Charity saw an increase in donations from £353,020 to £453,522, primarily driven by an increase in donations from Trusts and specific campaigns as described in the "Achievements and Performance" section of the report, alongside an increase in donations from a trustee as disclosed in section "Related party transactions". Outgoing donations to support the projects being undertaken by EMERGENCY remained stable, falling slightly from £367,347 to £324,811, mainly as a result of timing mismatches between fundraising and use of funds across accounting years. The Charity saw a deficit from a Net Movements of Funds perspective of £48,792 (2023: £186,112 deficit), which is due to the deployment of funds raised in previous years for charitable activities.

b. Reserves policy

The policy approved by the Board of Trustees is to maintain a reserve of unrestricted funds equal to 3 months of core expenditures. This mostly includes the salary and contribution of employees, office rent and utilities and governance related costs. For the year of 2023 (until further notice), in line with the criteria defined above, the minimum threshold is set at £25,000. We also set a monitoring trigger at £50,000 for the Treasurer to inform the UK Board of the current liquidity position of the charity. Free reserves at 31 May 2024 were £115,052 (2023 - £152,114). The level of available funds is elevated in comparison to the minimum reserve level, in preparation of fund transfers to projects during the subsequent accounting year.

The level of restricted reserves at 31 May 2024 were £11,464 in deficit (2023 - £ 396 surplus). Future income is expected to cover the current deficits, as detailed in note 11.

c. Principal risks and uncertainties

The Charity has limited risks and uncertainties due to the ongoing support of regular donors and given the Charity relies on its operating partner Emergency Ong Onlus for use of funds with minimal overheads to cover, should income fall this would be managed by a reduction in the donations made. The Charity is not aware of any future changes in the likelihood or amounts to be donated by the regular donors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Emergency - Life Support for Civilian Victims of War and Poverty, UK is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Policies adopted for the induction and training of Trustees

On induction to the board a Trustee is provided information relevant to the ongoing projects, copies of the prior year financial statements and a thorough briefing from the other Trustees.

d. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

e. EMERGENCY

The Charity provides donations to EMERGENCY under its multi-year affiliation agreement. EMERGENCY operates under the same Object as the Charity and uses these funds to help and support people impacted by conflict.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Gianluca Cantalupi
Trustee
Date: 18/02/2025

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMERGENCY-LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY, UK ('THE CHARITY')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2024.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1.

accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2.

the accounts do not accord with those records; or
3.

the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4.

the accounts have not been prepared in accordance with the methods and principles of

the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed: 

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

18.2.2025

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MAY 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	401,054	52,468	453,522	353,020
Total income		401,054	52,468	453,522	353,020
Expenditure on:					
Charitable activities	4	437,986	64,328	502,314	539,132
Total expenditure		437,986	64,328	502,314	539,132
Net movement in funds		(36,932)	(11,860)	(48,792)	(186,112)
Reconciliation of funds:					
Total funds brought forward		153,020	396	153,416	339,528
Net movement in funds		(36,932)	(11,860)	(48,792)	(186,112)
Total funds carried forward		116,088	(11,464)	104,624	153,416

The Statement of financial activities includes all gains and losses recognised in the year. The notes on pages 19 to 23 form part of these financial statements.

BALANCE SHEET
AS AT 31 MAY 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	8		1,036		906
			1,036		906
Current assets					
Debtors	9	47,466		87,985	
Cash at bank and in hand		69,462		75,513	
		116,928		163,498	
Creditors: amounts falling due within one year	10	(13,340)		(10,988)	
Net current assets			103,588		152,510
Total net assets			104,624		153,416
Charity funds					
Restricted funds	11		(11,464)		396
Unrestricted funds	11		116,088		153,020
Total funds			104,624		153,416

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006. The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime. The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


Mr Gianluca Cantalupi
(Chair of Trustees)

18 February 2025

The notes on pages 19 to 23 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

1. GENERAL INFORMATION

Emergency-Life Support For Civilian Victims of War and Poverty UK is a company limited by guarantee incorporated in England and Wales, registration number 08064654. The registered office address is Unit 117 Mare Street Studios, 203-213 Mare Street, London, Greater London, E8 3JS.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Emergency-Life Support For Civilian Victims of War and Poverty UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in Sterling (£) and rounded to the nearest £.

2.2 Company status

The company is a company limited by guarantee, The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2.3 Going concern

The trustees have considered the charity’s position at the time of signing the financial statements. The trustees have considered the company’s financial strength, its stable base of donors and its level of committed running costs.

Based on this assessment, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the

income will be received and the amount of income receivable can be measured reliably. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity’s objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost. Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:
Computer equipment - 25% straight line

2.7 Debtors

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	401,054	52,468	453,522
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	332,571	20,449	353,020

4. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Poverty and sickness relief	324,811	177,503	502,314
	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Poverty and sickness relief	367,347	171,785	539,132

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Donations - Sierra Leone	263,482	263,482	-
Donations - Sudan	466	466	-
Donations - Uganda	15,647	15,647	175,052
Donations - Afghanistan	28,440	28,440	110,000
Donations - Anabah	2,000	2,000	80,035
Donations - Italy	14,776	14,776	-
Postal campaign	-	-	2,260
	324,811	324,811	367,347

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	110,941	110,941	117,725
Depreciation	644	644	666
Contractor costs	5,043	5,043	-
Fundraising costs	28,872	28,872	16,107
Sundry expenses	579	579	103
Staff expenses	293	293	2,306
Business Rate	748	748	998
Rent and utilities	21,941	21,941	18,667
Payroll fees	1,670	1,670	1,657
Accounts and independent examination	4,200	4,200	5,128
Professional fees	2,206	2,206	8,183
IT Software	366	366	245
	177,503	177,503	171,785

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

5. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiners' remuneration for the year consisted of £4,200 (2023 - £3,996) for accounts and independent examination and £1,670 (2023 - £1,657) for other services.

6. STAFF COSTS

	2024 £	2023 £
Wages and salaries	103,142	104,676
Social security costs	5,291	10,953
Contribution to defined contribution pension schemes	2,508	2,096
	110,941	117,725

The average number of persons employed by the Charity during the year was as follows:

	2024 3	2023 3
Staff		

No employee received remuneration amounting to more than £60,000 in either year.

7. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 May 2024, no Trustee expenses have been incurred (2023 - £NIL).

8. TANGIBLE FIXED ASSETS

	Computer equipment £
Cost or valuation	
At 1 June 2023	4,091
Additions	774
Disposals	(256)
At 31 May 2024	4,609
Depreciation	
At 1 June 2023	3,185
Charge for the year	644
On disposals	(256)
At 31 May 2024	3,573
Net book value	
At 31 May 2024	1,036
At 31 May 2023	906

9. DEBTORS

	2024 £	2023 £
Due within one year		
Other debtors	47,466	87,985
	47,466	87,985

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other taxation and social security	1,744	159
Other creditors	7,118	6,555
Accruals and deferred income	4,478	4,274
	13,340	10,988

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

11. STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
Unrestricted funds				
Unrestricted Funds	153,020	401,054	(437,986)	116,088
Restricted funds				
Afghanistan	(321)	14,090	(28,440)	(14,671)
Anabah	947	2,000	(2,000)	947
Italy	-	14,766	(14,776)	(10)
Postal campaign	(260)	-	-	(260)
Uganda	-	18,146	(15,646)	2,500
<i>Salam</i> Centre	30	-	-	30
Sierra Leone	-	3,000	(3,000)	-
Sudan	-	466	(466)	-
	396	52,468	(64,328)	(11,464)
Total of funds	153,416	453,522	(502,314)	104,624

Restricted funds

It is expected that future income will be received for Italy, Afganistan and the postal campaign to cover the current deficits.

Afghanistan: funds have been raised to support (i) Anabah Surgical, Medical and Maternity centre, (ii) Kabul Surgical Centre for victims of war, (iii) Laskhar-Gah Surgical Centre, and (iv) First Aid Posts.

Anabah: funds have been raised to support the Maternity Centre in Anabah, Panjshir.

Italy: funds have been raised to support the operations of EMERGENCY projects in Italy.

Postal Campaign: funds relate to a grant specifically restricted to a postal campaign which has been executed during the financial year.

Uganda: funds have been raised to support the Children’s Surgical Hospital in Entebbe.

Salam Centre: funds have been raised to support the operations of the *Salam* Centre for Cardiac Surgery in Khartoum, Sudan.

Sierra Leone: funds have been raised to support the operations of the Goderich Surgical Centre.

Sudan: funds have been raised to support the operations of EMERGENCY projects in Sudan.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

Statement of funds - prior year

	Balance at 1 June 2022 £	Income £	Expenditure £	Balance at 31 May 2023 £
Unrestricted funds				
General Funds	167,286	332,571	(346,837)	153,020
Restricted funds				
Anabah	80,982	-	(80,035)	947
<i>Salam</i> Centre	-	30	-	30
Afghanistan	91,260	18,419	(110,000)	(321)
UK Direct mailing	-	2,000	(2,260)	(260)
	172,242	20,449	(192,295)	396
Total of funds	339,528	353,020	(539,132)	153,416

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,036	-	1,036
Current assets	128,392	(11,464)	116,928
Creditors due within one year	(13,340)	-	(13,340)
Total	116,088	(11,464)	104,624

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	-	906	906
Current assets	-	396	163,102	163,498
Creditors due within one year	-	-	(10,988)	(10,988)
Total	-	396	153,020	153,416

13. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,508 (2023: £2,096). Contributions totaling £583 (2023: £428) were payable to the fund at the balance sheet date and are included in creditors.

14. RELATED PARTY TRANSACTIONS

During the year the charity received donations from trustees totalling £120,000 (2023: £90,000), of which £5,000 (2023: £nil) was donated with restrictions.

**‘ALL HUMAN BEINGS
ARE BORN FREE AND EQUAL
IN DIGNITY AND RIGHTS.’
RECOGNITION OF THIS
PRINCIPLE ‘IS THE FOUNDATION
OF FREEDOM, JUSTICE AND
PEACE IN THE WORLD.’**

Universal Declaration of Human Rights
Paris, 10 December 1948, Article 1 and Preamble

EMERGENCY UK

Unit 117, Mare Street Studios,
203-213 Mare Street, **London**, E8 3JS
+44 204 551 8209



FIND US ON



emergencyuk.org - info@emergencyuk.org
Charity Number: 1148818

Accounts

EMERGENCY UK

Report and Financial Statements

1 JUNE 2022 - 31 MAY 2023



EMERGENCY ONG Onlus

EMERGENCY ONG ONLUS (HEREON REFERRED TO AS EMERGENCY) IS AN INDEPENDENT NON-GOVERNMENTAL ORGANISATION BASED IN ITALY THAT PROVIDES FREE, HIGH-QUALITY MEDICAL AND SURGICAL CARE TO VICTIMS OF WAR, LANDMINES AND POVERTY. IT PROMOTES A CULTURE OF PEACE, SOLIDARITY AND RESPECT FOR HUMAN RIGHTS.

SINCE 1994, EMERGENCY HAS WORKED IN 20 COUNTRIES AROUND THE WORLD TO PROVIDE FREE MEDICAL CARE BASED ON ITS FOUNDING PRINCIPLES: EQUALITY, QUALITY AND SOCIAL RESPONSIBILITY.

EMERGENCY IS A REGISTERED CHARITY IN ITALY, PARTNER OF ECHO, THE DIRECTORATE-GENERAL FOR CIVIL PROTECTION AND HUMANITARIAN AID OPERATIONS OF THE EUROPEAN COMMISSION, AND HAS SPECIAL CONSULTATIVE STATUS AT THE UNITED NATIONS ECONOMIC AND SOCIAL COUNCIL (ECOSOC).

EMERGENCY UK

EMERGENCY-LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY, UK (HEREON REFERRED TO AS EMERGENCY UK) IS AN AFFILIATE OF EMERGENCY, BASED IN THE UNITED KINGDOM.

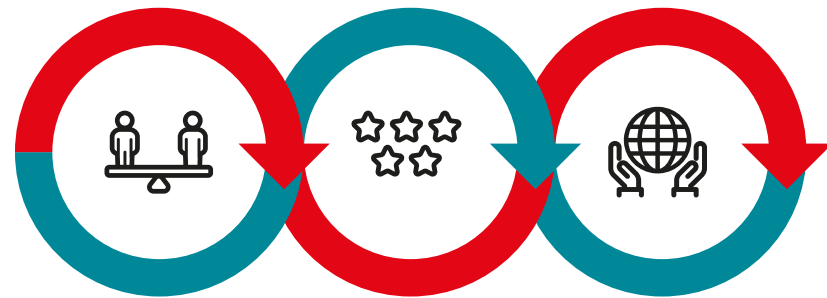
EMERGENCY UK CARRIES OUT FUNDRAISING, AWARENESS AND COMMUNICATIONS ACTIVITIES WITH THE OBJECTIVE TO RELIEVE POVERTY OR SICKNESS OR PRESERVE AND PROTECT THE GOOD HEALTH OF PEOPLE IN CONFLICT AND POST-CONFLICT ZONES.

EMERGENCY UK DONATES FUNDS TO SUPPORT EMERGENCY'S PROJECTS AROUND THE WORLD. ALL PROJECT ACTIVITIES ARE OPERATED BY EMERGENCY.

EMERGENCY UK IS A REGISTERED CHARITY IN ENGLAND AND WALES (1148818).

EMERGENCY UK IS A REGISTERED COMPANY LIMITED BY GUARANTEE.

EMERGENCY'S PRINCIPLES



Equality

Every human being has the right to treatment, regardless of their social background, economic situation, gender, ethnicity, language, religion or opinions. The new and better treatments made possible by progress and advances in medical science must be available to all patients, on an equal basis and without discrimination.

Quality

High-quality healthcare systems must be based on every individual's needs and follow new advances in medical science. They cannot be steered, organised or defined by those with financial interests in the healthcare industry.

Social responsibility

Governments must make the health and wellbeing of their citizens a priority. They must set aside the human and economic resources necessary to this end.

The healthcare services that governments and humanitarian organisations provide must be free and available to all.

FROM THE 'MANIFESTO FOR A HUMAN RIGHTS-BASED MEDICINE',
SAN SERVOLO, VENICE, 2008.

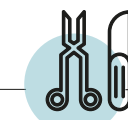
EMERGENCY'S WORK

MEDICINE



- ✓ OUTPATIENT CLINICS
- ✓ CARDIOLOGY
- ✓ PRIMARY MEDICINE
- ✓ GENERAL MEDICINE
- ✓ NEONATOLOGY
- ✓ OBSTETRICS AND GYNAECOLOGY
- ✓ PAEDIATRICS
- ✓ DENTISTRY
- ✓ PSYCHOLOGICAL SUPPORT

SURGERY



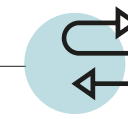
- ✓ CARDIAC SURGERY
- ✓ PAEDIATRIC CARDIAC SURGERY
- ✓ WAR SURGERY
- ✓ EMERGENCY AND TRAUMA SURGERY
- ✓ GENERAL SURGERY
- ✓ ORTHOPAEDIC SURGERY
- ✓ GYNAECOLOGICAL SURGERY
- ✓ PAEDIATRIC SURGERY

REHABILITATION AND SOCIAL REINTEGRATION



- ✓ PHYSIOTHERAPY
- ✓ PRODUCTION OF PROSTHESES
AND ORTHOSES
- ✓ PROFESSIONAL TRAINING
- ✓ DISABLED PEOPLE'S COOPERATIVES

SOCIO-MEDICAL SUPPORT



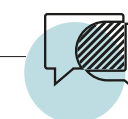
- ✓ MEDICAL EDUCATION
- ✓ HEALTH PROMOTION
- ✓ CULTURAL MEDIATION
- ✓ SUPPORT AND GUIDANCE WITH HEALTHCARE
RIGHTS

SEARCH AND RESCUE IN MEDITERRANEAN SEA



- ✓ SAVING LIVES AT SEA
- ✓ WELCOMING AND TREATING RESCUED PEOPLE
ON BOARD

PROMOTING A CULTURE OF PEACE



- ✓ PUBLICATIONS AND MULTIMEDIA PROJECTS
- ✓ EVENTS AND PUBLIC INITIATIVES
- ✓ ADVOCACY ACTIVITIES

HOW EMERGENCY WORKS



OUR WORK OFTEN BEGINS IN EMERGENCIES, BUT IT IS ALWAYS CARRIED OUT WITH A VIEW TO SUSTAINABILITY IN THE LONG TERM.



HEALTH AS A HUMAN RIGHT

We believe that medical treatment is a fundamental human right and should be recognised as such for every individual. For treatment to be truly accessible, it must be completely free of charge; for it to be effective, it must be of high quality.



WORKING TOGETHER WITH LOCAL AUTHORITIES

We always make clear agreements with local authorities to define our task in the country, and our reciprocal roles and responsibilities. Our ultimate goal is to get local government to take over our facilities and give their citizens the right to treatment.



DESIGNING AND BUILDING HOSPITALS

We build the hospitals we work in, so that we can guarantee the highest level of treatment possible. Right from the planning stage, our aim is to create an environment that is efficient for our staff to work in and comfortable for our patients.



DIGNITY AND BEAUTY

Each of our hospitals has a garden, a children's play area and somewhere patients can mingle. Our hospitals are beautiful as well as functional, because beauty is a sign of respect and dignity.



ENVIRONMENTAL SUSTAINABILITY

We use alternative energy sources, and environmentally friendly solutions for rubbish disposal. We strive to use alternative energy sources and respect the environment, whether we're in Kabul or Khartoum.



FOOD

We give our patients and their families three meals a day. We provide around 130,000 free meals a month in countries where, even in hospitals, food isn't free.



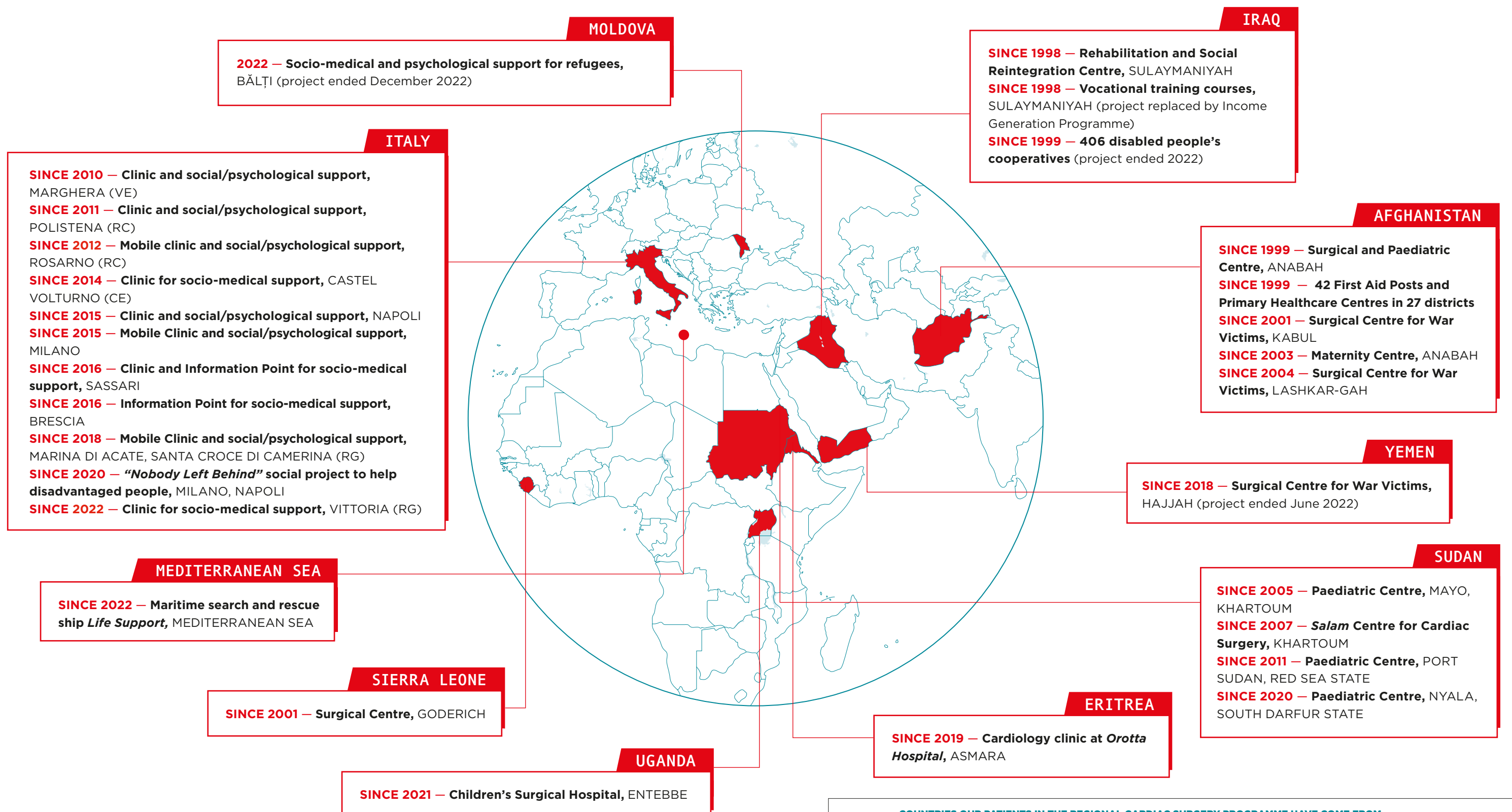
TRAINING

In all our projects we train local staff in practical and theoretical classes. Our training work has been recognised in several countries by local ministries of health. We do so with a view to sustainability in the long term: by making local staff more and more independent, we can eventually hand over the hospital to the local health system, thereby strengthening it.



EMERGENCY'S PROJECTS AROUND THE WORLD

EMERGENCY UK SUPPORTS A SELECTION OF THESE PROJECTS ON AN ANNUAL BASIS - PLEASE SEE ACCOUNTING SECTION FOR A FULL BREAKDOWN.



COUNTRIES WE HAVE WORKED IN PREVIOUSLY

ALGERIA, ANGOLA, CAMBODIA, CENTRAL AFRICAN REPUBLIC, LIBYA, MOLDOVA, NEPAL, NICARAGUA, PALESTINE, RWANDA, SERBIA, SRI LANKA, YEMEN.



COUNTRIES OUR PATIENTS IN THE REGIONAL CARDIAC SURGERY PROGRAMME HAVE COME FROM

AFGHANISTAN, BANGLADESH, BURKINA FASO, BURUNDI, CAMEROON, CHAD, ERITREA, ETHIOPIA, PHILIPPINES, GAMBIA, DJIBOUTI, JORDAN, GUINEA, IRAQ, ITALY* (*ITALIAN CITIZENS TEMPORARILY RESIDENT IN SUDAN), KENYA, LIBERIA, LIBYA, NIGERIA, CENTRAL AFRICAN REPUBLIC, DEMOCRATIC REPUBLIC OF THE CONGO, RWANDA, SENEGAL, SIERRA LEONE, SOMALIA, SOUTH SUDAN, SUDAN, TANZANIA, TOGO, UGANDA, YEMEN, ZAMBIA, ZIMBABWE



COUNTRIES OUR PATIENTS IN THE REGIONAL PAEDIATRIC SURGERY PROGRAMME HAVE COME FROM

AFGHANISTAN, BURUNDI, ETHIOPIA, SIERRA LEONE, SOMALIA, SOUTH SUDAN, TANZANIA.



REFERENCE AND ADMINISTRATIVE
DETAILS OF THE CHARITY AND ITS
TRUSTEES FOR THE YEAR ENDED
31 MAY 2023

TRUSTEES

Mr Gianluca Cantalupi
Miss Rossella Miccio
Mr Giorgio Bocchi
Ms Hannah Bryce
Mr Umar Ahmad

COMPANY REGISTERED NUMBER

08064654

CHARITY REGISTERED NUMBER

1148818

REGISTERED OFFICE

Unit 117 Mare Street Studios
203 - 213 Mare Street
London
Greater London
E8 3JS

INDEPENDENT EXAMINERS

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 0NL

**UNAUDITED
TRUSTEES' REPORT
AND FINANCIAL
STATEMENTS
FOR THE YEAR
ENDED 31 MAY 2023**

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 June 2022 to 31 May 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The objects of the Charity, as set out in the Memorandum and Articles of Association, is to relieve poverty or sickness or preserve and protect the good health of people in conflict and post conflict zones.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

During the accounting year 2022-2023, EMERGENCY UK fulfilled its mandate of raising funds and awareness for the relief of poverty or sickness and the preservation and protection of the good health of people in conflict and post conflict zones. As part of a multi-year overarching affiliation agreement, funds have been directed to projects run by its partner organisation EMERGENCY ONG Onlus (registered under Italian law, referred to as 'EMERGENCY'). In particular, EMERGENCY UK supported the following projects:

AFGHANISTAN

EMERGENCY runs a comprehensive healthcare network in Afghanistan, consisting of a Surgical & Paediatric Centre and Maternity Centre in Anabah, Surgical Centre for War Victims in Kabul, Surgical Centre for War Victims in Lashkar-Gah, and over 40 Primary Healthcare Centres and First Aid Posts. After the tumultuous events of 2021 and transition

to a new government in Afghanistan, EMERGENCY continued its work across the country, providing access to care and training medical staff. As needs have changed, EMERGENCY has adapted its projects accordingly with increasing focus on the provision of care for those affected by civilian trauma as well as war injuries.

Anabah Surgical, Paediatric and Maternity Centres in Panjshir Valley, Afghanistan

EMERGENCY's Surgical & Paediatric Centre in Anabah remains the only accessible, free, high-quality healthcare facility for a population of approximately 1 million people, spread over the provinces of Panjshir, Kapisa and Parwan. As well as surgery for war and landmine victims, the hospital handles traumatology, general surgery, primary healthcare and paediatrics. The hospital is also the referral centre for a network of First Aid Posts and Primary Healthcare Centres (PHCs) opened and run by EMERGENCY.

The Maternity Centre in Anabah, opened by EMERGENCY in 2003, is a point of reference for women in the Panjshir Valley and surrounding provinces, thanks in part to the network of Primary Healthcare Centres in the region.

The Centre oversees the delivery of over 600 births per month on average.

EMERGENCY UK's donation of £80,000 to EMERGENCY ONG Onlus' Surgical & Paediatric and Maternity Centres in Anabah shall be used to pay for the food provided to patients and staff in the Centre.

Kabul Surgical Centre

EMERGENCY's Kabul Surgical Centre is one of the most important medical facilities in Afghanistan.

EMERGENCY began working here in 2000, renovating and expanding a former nursery school in the centre of the capital city, Kabul. In April 2001, this site opened as EMERGENCY's Surgical Centre for War Victims, and was expanded further in 2015 to improve the facilities and increase the number of beds.

The Kabul Surgical Centre provides free, high-quality surgical care to patients who arrive with a range of war and trauma injuries.

Since opening, more than 95,000 surgeries have been performed here.

EMERGENCY UK's donation of £100,000 to EMERGENCY ONG Onlus' Surgical & Paediatric and Maternity Centres in Anabah, and Surgical Centre in Kabul shall be used to pay for medication, consumables and salaries.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2023

With many thanks to a Trust that wishes to remain anonymous, EMERGENCY UK's donation of £10,000 to EMERGENCY ONG Onlus will pay for the partial annual salary of an international biomedical technician, based in Kabul, and responsible for all biomedical technicians across EMERGENCY's Afghanistan hospitals. This is for the specific purpose of training local Afghan biomedical technicians.

UGANDA

Children's Surgical Hospital in Entebbe, Uganda

EMERGENCY's Children's Surgical Hospital in Entebbe, Uganda, opened in April 2021. This is the second facility in the organisation's African Network of Medical Excellence (ANME), an innovative model of humanitarian healthcare designed by EMERGENCY, with multinational support from the Health Ministries of the Central African Republic, Chad, Democratic Republic of Congo, Djibouti, Egypt, Eritrea, Ethiopia, Rwanda, Sierra Leone, Somalia, South Sudan, Sudan, and Uganda. The aim of ANME is to develop an integrated network of medical Centres of Excellence across the African continent. The Children's Surgical Hospital is located on the banks of Lake Victoria, over a 120,000m² area provided by the Ugandan government. The hospital has 72 ward beds, 3 operating theatres and all the diagnostic and ancillary services needed to run it, such as a laboratory, blood bank, pharmacy, canteen, and laundry.

One of the hospital's most important long-term goals is to engender a generation of trained, qualified young Ugandan doctors and nurses, who will in turn help build local skills and make an indelible impact on the country's healthcare. This is with the aim of gradually reducing the number of foreign staff working on the mission and handing over more responsibility to local people.

Approximately 350 members of staff at the hospital are local people, almost 200 of whom are doctors, nurses and other medical workers. Ugandans comprise 80% of the medical staff and 95% of the non-medical staff.

EMERGENCY UK's donation of £175,000 to EMERGENCY ONG Onlus' Children's Surgical Hospital in Entebbe, Uganda, shall be used for the hospital's continued operation and provision of care and medical training

OTHER ACTIVITIES

During the accounting year 2022-2023, EMERGENCY UK raised awareness and funds for EMERGENCY ONG Onlus, consolidated its partnerships with corporate organisations and funding trusts and foundations, and supported English-language communications updating English speakers around the world with the latest news about EMERGENCY's work.

- EMERGENCY UK consolidated its corporate partnership with Crosta & Mollica, who have committed to financially support the organisation until 2025.
- EMERGENCY UK continued its collaboration with ISHKAR to fundraise for EMERGENCY's work in Afghanistan.
- EMERGENCY UK continued its work coordinating English-language digital and press communications for EMERGENCY internationally, increasing the profile of the charity.
- EMERGENCY UK continues to be the home for English-speaking donors around the world, and continued to develop its supporter journey and retention activities on an international scale.

B. FUTURE DEVELOPMENTS

EMERGENCY UK will continue supporting EMERGENCY's projects, and specifically intends to direct its donations towards projects across Afghanistan, and the Children's Surgical Hospital in Uganda.

EMERGENCY UK will continue implementing its fundraising, press and digital communications strategies, which aim at increasing its fundraising and profile in England and Wales.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2023

FINANCIAL REVIEW

a. Review of the year

This accounting year, the Charity saw a fall in donations from £698,800 to £353,020, primarily due to several specific events in the 2021-2022 accounting year, such as an influx of donations due to the crisis in Afghanistan and the passing of EMERGENCY's founder Dr Gino Strada, as well as the timing of a large donation from a trust. Donations across calendar years show a more consistent picture. Outgoing donations to support the projects being undertaken by EMERGENCY remained stable, falling slightly from £376,885 to £367,347. The Charity saw a deficit from a Net Movements of Funds perspective of £186,112 (2022: £167,910 surplus), which is due to the deployment of funds raised in previous years for charitable activities.

b. Reserves policy

The policy approved by the Board of Trustees is to maintain a reserve of unrestricted funds equal to 3 months of core expenditures. This mostly includes the salary and contribution of employees, office rent and utilities and governance related costs. For the year of 2023 (until further notice), in line with the criteria defined above, the minimum threshold is set at £25,000. We also set a monitoring trigger at £50,000 for the Treasurer to inform the UK Board of the current liquidity position of the charity. Free reserves at 31 May 2023 were £152,114 (2022 - £165,714). The level of available funds is elevated in comparison to the minimum reserve level, in preparation of fund transfers to projects during the subsequent accounting year. The level of restricted reserves at 31 May 2023 were £396 (2022 - £172,242). The restricted reserves are held for an onward donation to projects in future years.

c. Principal risks and uncertainties

The Charity has limited risks and uncertainties due to the ongoing support of regular donors and given the Charity relies on its operating partner Emergency Ong Onlus for use of funds with minimal overheads to cover, should income fall this would be managed by a reduction in the donations made. The Charity is not aware of any future changes in the likelihood or amounts to be donated by the regular donors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Emergency - Life Support for Civilian Victims of War and Poverty, UK is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Policies adopted for the induction and training of Trustees

On induction to the board a Trustee is provided information relevant to the ongoing projects, copies of the prior year financial statements and a thorough briefing from the other Trustees.

d. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

e. EMERGENCY

The Charity provides donations to EMERGENCY under its multi-year affiliation agreement. EMERGENCY operates under the same Object as the Charity and uses these funds to help and support people impacted by conflict.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2023

- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any
- material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Gianluca Cantalupi
Trustee
Date: 19/02/2024

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK ('THE CHARITY')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2023.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1.

accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2.

the accounts do not accord with those records; or
3.

the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4.

the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed: 

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

26 February 2024

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MAY 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	332,571	20,449	353,020	698,800
Total income		332,571	20,449	353,020	698,800
Expenditure on:					
Charitable activities	3	346,837	192,295	539,132	530,890
Total expenditure		346,837	192,295	539,132	530,890
Net movement in funds		(14,266)	(171,846)	(186,112)	167,910
Reconciliation of funds:					
Total funds brought forward		167,286	172,242	339,528	171,618
Net movement in funds		(14,266)	(171,846)	(186,112)	167,910
Total funds carried forward		153,020	396	153,416	339,528

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes on pages 19 to 23 form part of these financial statements.

BALANCE SHEET
REGISTERED NUMBER: 08064654

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	7		906		1,572
			906		1,572
Current assets					
Debtors	8	87,985		87,841	
Cash at bank and in hand		75,513		258,774	
		163,498		346,615	
Creditors: amounts falling due within one year	9	(10,988)		(8,659)	
Net current assets			153,416		339,528
Total net assets			153,416		339,528
Charity funds					
Restricted funds	10		396		172,242
Unrestricted funds	10		153,020		167,286
Total funds			153,416		339,528

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006. The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime. The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


Mr Gianluca Cantalupi
(Chair of Trustees)

19 February 2024

The notes on pages 19 to 23 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

1. ACCOUNTING POLICIES

1.1 General information

Emergency-Life Support For Civilian Victims of War and Poverty UK is a company limited by guarantee incorporated in England and Wales, registration number 08064654. The registered office address is Unit 117 Mare Street Studios, 203-213 Mare Street, London, Greater London, E8 3JS.

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Emergency Life Support for Civilian Victims of War and Poverty UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in Sterling (£) and rounded to the nearest £.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.4 Going concern

The trustees have considered the charity’s position at the time of signing the financial statements. The trustees have considered the company’s financial strength, its stable base of donors and its level of committed running costs.

Based on this assessment, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

1.5 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the

income will be received and the amount of income receivable can be measured reliably. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity’s objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost. Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:
Computer equipment - 25% straight line

1.8 Debtors

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

1.9 Cash at bank and in hand

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

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Donations	332,571	20,449	353,020
	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Donations	486,539	212,261	698,800

3. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Grant funding of activities 2023	Support costs 2023	Total funds 2023
	£	£	£
Poverty and sickness relief	367,347	171,785	539,132
	Grant funding of activities 2022	Support costs 2022	Total funds 2022
	£	£	£
Poverty and sickness relief	376,885	154,005	530,890

Analysis of direct costs

	Poverty and sickness relief 2023	Total funds 2023	Total funds 2022
	£	£	£
Donations - Uganda	175,052	175,052	330,104
Donations - Salam Centre	-	-	6,752
Donations - Afghanistan	110,000	110,000	-
Donations - Anabah	80,035	80,035	20,019
Donations - Italy	-	-	20,010
Postal campaign	2,260	2,260	-
	367,347	367,347	376,885

The above donations are all payable to EMERGENCY ONG Onlus under the affiliation agreement.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

Analysis of support costs

	Poverty and sickness relief 2023	Total funds 2023	Total funds 2022
	£	£	£
Staff costs	117,725	117,725	106,985
Depreciation	666	666	552
Fundraising costs	16,107	16,107	21,243
Sundry expenses	103	103	218
Staff expenses	2,306	2,306	406
Business Rate	998	998	-
Rent	18,667	18,667	18,687
Payroll fees	1,657	1,657	1,015
Accounts and independent examination	5,128	5,128	2,138
Professional fees	8,183	8,183	634
Printing	-	-	1,199
IT Software	245	245	928
	171,785	171,785	154,005

4. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiners' remuneration for the year consisted of £3,996 (2022 - £3,270) for accounts and independent examination and £1,657 (2022 - £1,015) for other services. The accounts include a further charge of £1,132 being an adjustment to the fee accrued in the 2022 accounts.

5. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	104,676	95,809
Social security costs	10,953	8,973
Contribution to defined contribution pension schemes	2,096	2,203
	117,725	106,985

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Staff	3	3

No employee received remuneration amounting to more than £60,000 in either year.

6. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL). During the year ended 31 May 2023, no Trustee expenses have been incurred (2022 - £NIL).

7. TANGIBLE FIXED ASSETS

	Computer equipment
	£
Cost or valuation	
At 1 June 2022	4,091
At 31 May 2023	4,091
Depreciation	
At 1 June 2022	2,519
Charge for the year	666
At 31 May 2023	3,185
Net book value	
At 31 May 2023	906
At 31 May 2022	1,572

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

8. DEBTORS

	2023 £	2022 £
Due within one year		
Other debtors	87,985	87,841
	87,985	87,841

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other taxation and social security	159	-
Other creditors	6,555	6,521
Accruals and deferred income	4,274	2,138
	10,988	8,659

10. STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 June 2022 £	Income £	Expenditure £	Balance at 31 May 2023 £
Unrestricted funds				
General Funds	167,286	332,571	(346,837)	153,020
Restricted funds				
Anabah	80,982	-	(80,035)	947
Salam Centre	-	30	-	30
Afghanistan	91,260	18,419	(110,000)	(321)
UK Direct mailing	-	2,000	(2,260)	(260)
	172,242	20,449	(192,295)	396
Total of funds	339,528	353,020	(539,132)	153,416

Restricted funds

Anabah: funds have been raised to support the Maternity Centre in Anabah, Panjshir.

Salam Centre: funds have been raised to support the operations of the Salam Centre for Cardiac Surgery in Khartoum, Sudan.

Afghanistan: funds have been raised to support (i) Anabah Surgical & Paediatric and Maternity Centres, (ii) Kabul Surgical Centre, (iii) Laskhar-Gah Surgical Centre, and (iv) First Aid Posts and Primary Healthcare Centres.

UK Direct mailing: funds have been raised to support EMERGENCY UK's donor journey and retention strategy.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

Statement of funds - prior year

	Balance at 1 June 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2022 £
Unrestricted funds					
General Funds	170,814	486,539	(484,109)	(5,958)	167,286
Restricted funds					
Anabah	-	101,000	(20,019)	-	80,981
Salam Centre	804	-	(6,752)	5,948	-
Afghanistan	-	91,261	-	-	91,261
Italy	-	20,000	(20,010)	10	-
	804	212,261	(46,781)	5,958	172,242
Total of funds	171,618	698,800	(530,890)	-	339,528

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	906	-	906
Current assets	163,102	396	163,498
Creditors due within one year	(10,988)	-	(10,988)
Total	153,020	396	153,416

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,572	-	1,572
Current assets	174,373	172,242	346,615
Creditors due within one year	(8,659)	-	(8,659)
Total	167,286	172,242	339,528

12. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,096 (2022: £2,203).

Contributions totaling £428 (2022: £631) were payable to the fund at the balance sheet date and are included in creditors.

13. RELATED PARTY TRANSACTIONS

During the year the charity received donations from trustees totalling £90,000 (2022: £100,000).

**‘ALL HUMAN BEINGS
ARE BORN FREE AND EQUAL
IN DIGNITY AND RIGHTS.’
RECOGNITION OF THIS
PRINCIPLE ‘IS THE FOUNDATION
OF FREEDOM, JUSTICE AND
PEACE IN THE WORLD.’**

Universal Declaration of Human Rights
Paris, 10 December 1948, Article 1 and Preamble

EMERGENCY UK

Unit 117, Mare Street Studios,
203-213 Mare Street, London, E8 3JS
+44 204 551 8209



FIND US ON



emergencyuk.org - info@emergencyuk.org
Charity Number: 1148818

Accounts

**EMERGENCY-LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND
POVERTY, UK**
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

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EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MAY 2022

Trustees	Mr Gianluca Cantalupi Miss Rossella Miccio Mr Giorgio Bocchi Ms Hannah Bryce Mr Umar Ahmad
Company registered number	08064654
Charity registered number	1148818
Registered office	Unit 117 Mare Street Studios 203 - 213 Mare Street London Greater London E8 3JS
Independent Examiners	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich IP6 0NL

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 June 2021 to 31 May 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects of the Charity, as set out in the Memorandum and Articles of Association, is to relieve poverty or sickness or preserve and protect the good health of people in conflict and post conflict zones.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running charity (PB2)'.

Achievements and performance

a. Review of activities

During the accounting year 2021-2022, EMERGENCY UK fulfilled its mandate of raising funds and awareness for the relief of poverty or sickness and the preservation and protection of the good health of people in conflict and post conflict zones. As part of a multi-year overarching affiliation agreement, funds have been directed to projects run by its partner organisation EMERGENCY ONG Onlus (registered under Italian law, referred to as 'EMERGENCY'). In particular, EMERGENCY UK supported the following projects:

Afghanistan

EMERGENCY runs a comprehensive healthcare network in Afghanistan, consisting of a Surgical & Paediatric Centre and Maternity Centre in Anabah, Surgical Centre for War Victims in Kabul, Surgical Centre for War Victims in Lashkar-Gah, and over 40 Healthcare Centres and First Aid Posts across the country.

2021 will be long remembered as one of Afghanistan's most tumultuous years, after the increase in violence and eventual fall of the Afghan government in August. Despite this, EMERGENCY's network of healthcare facilities across Afghanistan remained open throughout and all of its projects have continued to operate and provide healthcare to the people of Afghanistan without interruption.

Anabah Surgical, Paediatric and Maternity Centres in Panjshir Valley, Afghanistan

EMERGENCY's **Surgical & Paediatric Centre** in Anabah remains the only accessible, free, high-quality healthcare facility for a population of approximately 1 million people, spread over the provinces of Panjshir, Kapisa and Parwan. As well as surgery for war and landmine victims, the hospital also handles traumatology, general surgery, primary healthcare and paediatrics. The hospital is also the referral centre for a network of First Aid Posts and Healthcare Centres opened and run by EMERGENCY.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Achievements and performance (continued)

The **Maternity Centre** in Anabah, opened by EMERGENCY in 2003, is a point of reference for women in the Panjshir Valley and surrounding provinces, thanks in part to the network of Healthcare Centres in the region. The Centre oversees the delivery of over 600 births per month on average.

EMERGENCY UK's donation of £20,000 to EMERGENCY ONG Onlus' Surgical & Paediatric and Maternity Centres in Anabah shall be used to pay for the food provided to patients and staff in the Centre.

Children's Surgical Hospital in Entebbe, Uganda

EMERGENCY's Children's Surgical Hospital in Entebbe, Uganda, opened in April 2021. This is the second facility in the organisation's African Network of Medical Excellence (ANME), an innovative model of humanitarian healthcare designed by EMERGENCY, with multinational support from the Health Ministries of the Central African Republic, Chad, Democratic Republic of Congo, Djibouti, Egypt, Eritrea, Ethiopia, Rwanda, Sierra Leone, Somalia, South Sudan, Sudan, and Uganda. The aim of ANME is to develop an integrated network of medical Centres of Excellence across the African continent.

The new Children's Surgical Hospital is located on the banks of Lake Victoria, over a 120,000m² area provided by the Ugandan government. The hospital has **72 ward beds, 3 operating theatres** and all the diagnostic and ancillary services needed to run it, such as a laboratory, blood bank, pharmacy, canteen, and laundry.

One of the hospital's most important long-term goals is to engender a generation of trained, qualified young Ugandan doctors and nurses, who will in turn help build local skills and make an indelible impact on the country's healthcare. This is with the aim of gradually reducing the number of foreign staff working on the mission and handing over more responsibility to local people.

Approximately 350 members of staff at the hospital are local people, almost 200 of whom are doctors, nurses and other medical workers. Ugandans comprise 80% of the medical staff and 95% of the non-medical staff.

In April 2021, the hospital marked its inaugural anniversary by welcoming many of its supporters along with Health Ministers from many countries that comprise the African Network of Medical Excellence for a celebration of the hospital's one year anniversary and its achievements in that time.

EMERGENCY UK's donation of £330,000 to EMERGENCY ONG Onlus' Children's Surgical Hospital in Entebbe, Uganda, shall be used for the hospital's continued operation and provision of care and medical training.

Salam Centre for Cardiac Surgery in Khartoum, Sudan

EMERGENCY's Salam Centre for Cardiac Surgery, on the outskirts of Khartoum, Sudan, opened in 2007 and still remains the only completely free cardiac surgery hospital in an area home to over 300 million people. The patients operated on at the Salam Centre suffer mainly from valve conditions caused by rheumatic fever, which has a very high incidence among young people.

The hospital is the first installment of EMERGENCY's African Network of Medical Excellence, and is recognised as a specialist centre in anaesthetics, cardiac surgery and cardiology, and as a place for internships for masters-level students in intensive care nursing. Furthermore, the hospital has been accredited as a certified training centre and hosts trainee doctors and nurses during their specialisations. Additionally, the Sudanese Medical Specialisation Board has authorised the Salam Centre to train cardiologists, intensive care nurses, anaesthesiologists, cardiac surgeons, and specialist theatre nurses.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Achievements and performance (continued)

EMERGENCY UK's donation of £6,752 was used for pharmaceutical costs at the Salam Centre, an important component of the surgeries we provide in addition to patients' pre- and post-operative care.

'Nobody Left Behind' Project - Italy

EMERGENCY's 'Nessuno Escluso' (Nobody Left Behind) programme was designed to protect the increasing number of vulnerable people at risk as a result of the COVID-19 pandemic in Italy.

EMERGENCY's project supported the growing amount of vulnerable people with food and basic necessities like cleaning & hygiene products, with especially developed packages for children, elderly people and those with specific requirements.

EMERGENCY UK's donation of £20,000 to EMERGENCY ONG Onlus' 'Nobody Left Behind' Project across Italy was used for providing weekly food packages and monthly cleaning and personal hygiene packages.

Other activities

During the accounting year 2021-2022, EMERGENCY UK raised awareness and funds for EMERGENCY ONG Onlus, consolidated its partnerships with corporate organisations and funding trusts and foundations, and supported English-language communications updating English speakers around the world with the latest news about EMERGENCY's work.

- During this period, EMERGENCY UK received restricted grants, from The Randal Charitable Foundation and The Mazzini Garibaldi Foundation.
- EMERGENCY UK consolidated its corporate partnership with Crosta & Mollica, who have committed to financially support the organisation until 2025.
- EMERGENCY UK continued its collaboration with ISHKAR to fundraise for EMERGENCY's work in Afghanistan.
- From a communications point of view, EMERGENCY UK further developed an enhanced digital and press strategy, utilising a range of online channels and media engagement software.
- EMERGENCY UK became the home for English-speaking donors around the world, and continued to develop its supporter journey and retention activities on an international scale.

b. Future developments

- EMERGENCY UK will continue supporting EMERGENCY's projects, and specifically intends to direct its donations towards all projects in Afghanistan, the Children's Surgical Hospital (Uganda), and projects in Sudan.
- EMERGENCY UK will be focusing on the further development of a fundraising, press and digital communications strategy, which aims at increasing its profile in England and Wales.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Financial review

a. Review of the year

During the year the Charity saw a growth in donations from £262,267 to £698,800, which in turn led to an increase in the outgoing donations to support the projects being undertaken by EMERGENCY, from £90,044 to £376,885.

The Charity has generated a surplus of £167,910 (2021: £82,113), which is due to the restricted fund surplus of £171,438, which has resulted from the timing of the donations for the Anabah Maternity Centre and the wider set of Afghanistan projects, which are due to be made in the next financial year.

b. Reserves policy

The policy approved by the Board of Trustees is to maintain a reserve of unrestricted funds equal to 3 months of core expenditures. This mostly includes the salary and contribution of employees, office rent and utilities and governance related costs.

For the year of 2022 (until further notice), in line with the criteria defined above, the minimum threshold is set at £25,000. We also set a monitoring trigger at £50,000 for the Treasurer to inform the UK Board of the current liquidity position of the charity.

Free reserves at 31 May 2022 were £165,714 (2021 - £170,814).

The level of available funds is elevated in comparison to the minimum reserve level, in preparation of fund transfers to projects during the subsequent accounting year.

The level of restricted reserves at 31 May 2022 were £172,242 (2021 - £804).

The restricted reserves are held for an onward donation to projects in future years. £91,261 is being held for the comprehensive healthcare network in Afghanistan and £80,981 being held for the Surgical and Paediatric Centre in Anabah (Afghanistan).

c. Principal risks and uncertainties

The Charity has limited risks and uncertainties due to the ongoing support of regular donors and given the Charity relies on its operating partner Emergency Ong Onlus for use of funds with minimal overheads to cover, should income fall this would be managed by a reduction in the donations made.

The Charity is not aware of any future changes in the likelihood or amounts to be donated by the regular donors.

Structure, governance and management

a. Constitution

Emergency Life Support for Civilian Victims of War and Poverty UK is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Policies adopted for the induction and training of Trustees

On induction to the board a Trustee is provided information relevant to the ongoing projects, copies of the prior year financial statements and a thorough briefing from the other Trustees.

d. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

e. EMERGENCY

The Charity provides donations to EMERGENCY under its multi-year affiliation agreement. EMERGENCY operates under the same Object as the Charity and uses these funds to help and support people impacted by conflict.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

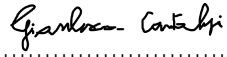
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....

Gianluca Cantalupi

Trustee

Date: 19/02/2023

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2022

Independent Examiner's Report to the Trustees of Emergency Life Support for Civilian Victims of War and Poverty UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2022.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

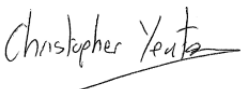
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

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

Signed: 

Christopher Yeates FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

20 February 2023

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	486,539	212,261	698,800	262,267
Total income		486,539	212,261	698,800	262,267
Expenditure on:					
Charitable activities	3	484,109	46,781	530,890	180,154
Total expenditure		484,109	46,781	530,890	180,154
Net income		2,430	165,480	167,910	82,113
Transfers between funds	10	(5,958)	5,958	-	-
Net movement in funds		(3,528)	171,438	167,910	82,113
Reconciliation of funds:					
Total funds brought forward		170,814	804	171,618	89,505
Net movement in funds		(3,528)	171,438	167,910	82,113
Total funds carried forward		167,286	172,242	339,528	171,618

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

The notes on pages 14 to 24 form part of these financial statements.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)
REGISTERED NUMBER: 08064654

BALANCE SHEET
AS AT 31 MAY 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	1,572	1,230
		<u>1,572</u>	<u>1,230</u>
Current assets			
Debtors	8	87,841	40,897
Cash at bank and in hand		258,774	138,321
		<u>346,615</u>	<u>179,218</u>
Creditors: amounts falling due within one year	9	(8,659)	(8,830)
Net current assets		<u>339,528</u>	<u>171,618</u>
Total net assets		<u><u>339,528</u></u>	<u><u>171,618</u></u>
Charity funds			
Restricted funds	10	172,242	804
Unrestricted funds	10	167,286	170,814
Total funds		<u><u>339,528</u></u>	<u><u>171,618</u></u>

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)
REGISTERED NUMBER: 08064654

BALANCE SHEET (CONTINUED)
AS AT 31 MAY 2022

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 19 February 2023 and signed on their behalf by:



Mr Gianluca Cantalupi
(Chair of Trustees)

The notes on pages 14 to 24 form part of these financial statements.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MAY 2022

	2022 £	<i>2021</i> £
Cash flows from operating activities		
Net cash used in operating activities	121,347	85,874
Cash flows from investing activities		
Purchase of tangible fixed assets	(894)	(695)
Net cash used in investing activities	(894)	(695)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	120,453	85,179
Cash and cash equivalents at the beginning of the year	138,321	53,142
Cash and cash equivalents at the end of the year	258,774	138,321

The notes on pages 14 to 24 form part of these financial statements

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

1. Accounting policies

1.1 General information

Emergency-Life Support For Civilian Victims of War and Poverty UK is a company limited by guarantee incorporated in England and Wales, registration number 08064654. The registered office address is Unit 117 Mare Street Studios, 203-213 Mare Street, London, Greater London, E8 3JS.

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emergency Life Support for Civilian Victims of War and Poverty UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling (£) and rounded to the nearest £.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.4 Going concern

The trustees have considered the charity's position at the time of signing the financial statements. The trustees have considered the company's financial strength, its stable base of donors and its level of committed running costs.

Based on this assessment, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

1.5 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

1. Accounting policies (continued)

1.6 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Computer equipment	- 25% straight line
--------------------	---------------------

1.8 Debtors

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

1.9 Cash at bank and in hand

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

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

1. Accounting policies (continued)

1.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	486,539	212,261	698,800
	<u>486,539</u>	<u>212,261</u>	<u>698,800</u>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	234,779	27,488	262,267
	<u>234,779</u>	<u>27,488</u>	<u>262,267</u>

3. Analysis of expenditure by activities

	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Poverty and sickness relief	376,885	154,005	530,890
	<u>376,885</u>	<u>154,005</u>	<u>530,890</u>

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

3. Analysis of expenditure by activities (continued)

	<i>Grant funding of activities 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Poverty and sickness relief	90,044	90,110	180,154

Analysis of direct costs

	Poverty and sickness relief 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations - Salam Centre	6,752	6,752	-
Donations - Uganda	330,104	330,104	-
Donations - Afghanistan	-	-	71,544
Donations - Anabah	20,019	20,019	-
Donations - Covid-19	-	-	18,500
Donations - Italy	20,010	20,010	-
	<u>376,885</u>	<u>376,885</u>	<u>90,044</u>

The above donations are all payable to EMERGENCY ONG Onlus under the affiliation agreement.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

3. Analysis of expenditure by activities (continued)

Analysis of support costs

	Poverty and sickness relief 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	106,985	106,985	68,530
Depreciation	552	552	511
Fundraising costs	21,243	21,243	1,719
Sundry expenses	218	218	-
Staff expenses	406	406	-
Rent	18,687	18,687	15,607
Payroll fees	1,015	1,015	1,081
Independent examiners' fees	2,138	2,138	2,076
Professional fees	634	634	84
Printing	1,199	1,199	502
IT Software	928	928	-
	<u>154,005</u>	<u>154,005</u>	<u>90,110</u>

4. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,138 (2021 - £2,076), and other costs of £1,015 (2021 - £1,081).

5. Staff costs

	2022 £	<i>2021 £</i>
Wages and salaries	95,809	65,466
Social security costs	8,973	1,556
Contribution to defined contribution pension schemes	2,203	1,508
	<u>106,985</u>	<u>68,530</u>

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

5. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2022	<i>2021</i>
	No.	<i>No.</i>
Staff	3	<i>3</i>

No employee received remuneration amounting to more than £60,000 in either year.

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 31 May 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

7. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 June 2021	3,197
Additions	894
At 31 May 2022	4,091
Depreciation	
At 1 June 2021	1,967
Charge for the year	552
At 31 May 2022	2,519
Net book value	
At 31 May 2022	1,572
At 31 May 2021	<i>1,230</i>

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

8. Debtors

	2022 £	<i>2021</i> £
Due within one year		
Other debtors	87,841	39,696
Prepayments and accrued income	-	1,201
	<u>87,841</u>	<u>40,897</u>

9. Creditors: Amounts falling due within one year

	2022 £	<i>2021</i> £
Other creditors	6,521	6,716
Accruals and deferred income	2,138	2,114
	<u>8,659</u>	<u>8,830</u>

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

10. Statement of funds

Statement of funds - current year

	Balance at 1 June 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2022 £
Unrestricted funds					
General Funds	170,814	486,539	(484,109)	(5,958)	167,286
Restricted funds					
Anabah	-	101,000	(20,019)	-	80,981
Salam Centre	804	-	(6,752)	5,948	-
Afghanistan	-	91,261	-	-	91,261
Italy	-	20,000	(20,010)	10	-
	804	212,261	(46,781)	5,958	172,242
Total of funds	171,618	698,800	(530,890)	-	339,528

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

10. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 June 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2021 £</i>
Unrestricted funds					
General Funds	106,701	234,779	(90,110)	(80,556)	170,814
Restricted funds					
Salam Centre	804	-	-	-	804
Afghanistan	-	8,988	(71,544)	62,556	-
Covid-19	(18,000)	18,500	(18,500)	18,000	-
	(17,196)	27,488	(90,044)	80,556	804
Total of funds	89,505	262,267	(180,154)	-	171,618

Restricted funds

Anabah: funds have been raised to support the Maternity Centre in Anabah, Panjshir.

Salam Centre: funds have been raised to support the operations of the Salam Centre for Cardiac Surgery in Khartoum, Sudan.

Afghanistan: funds have been raised to support (i) Anabah Surgical, Medical and Maternity centre, (ii) Kabul Surgical Centre for victims of war, (iii) Laskhar-Gah Surgical Centre, and (iv) First Aid Posts.

Italy: funds have been raised to protect the increasing number of vulnerable people at risk as a result of the COVID-19 pandemic in Italy.

Transfers

The transfer from unrestricted funds finances the deficit on the restricted funds.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,572	-	1,572
Current assets	174,373	172,242	346,615
Creditors due within one year	(8,659)	-	(8,659)
Total	167,286	172,242	339,528

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,230	-	1,230
Current assets	178,414	804	179,218
Creditors due within one year	(8,830)	-	(8,830)
Total	170,814	804	171,618

12. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	167,910	82,113
Adjustments for:		
Depreciation charges	552	511
Decrease/(increase) in debtors	(46,944)	1,061
Increase/(decrease) in creditors	(171)	2,189
Net cash provided by operating activities	121,347	85,874

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

13. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	258,774	138,321
Total cash and cash equivalents	258,774	138,321

14. Analysis of changes in net debt

	At 1 June 2021 £	Cash flows £	At 31 May 2022 £
Cash at bank and in hand	138,321	120,453	258,774
	138,321	120,453	258,774

15. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,203 (2021 - £1,508).

Contributions totaling £631 (2021 - £316) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

During the year the charity received donations from trustees totalling £100,000 (2021: £90,000).

Accounts

**EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND
POVERTY UK**
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

CONTENTS

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EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MAY 2021

Trustees	Mr Gianluca Cantalupi Miss Rossella Miccio Mr Giorgio Bocchi Miss Eleonora Bruni (resigned 21 April 2021) Ms Hannah Bryce Mr Umar Ahmad (appointed 17 December 2020) Mr Giles Duley (resigned 14 September 2020)
Company registered number	08064654
Charity registered number	1148818
Registered office	Unit 117 Mare Street Studios 203 - 213 Mare Street London Greater London E8 3JS
Accountants	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich IP6 0NL

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2021

The Trustees present their annual report together with the financial statements of the Charity for the 1 June 2020 to 31 May 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects of the Charity, as set out in the Memorandum and Articles of Association, is to relieve poverty or sickness or preserve and protect the good health of people in conflict and post conflict zones.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running charity (PB2)'

Achievements and performance

a. Review of activities

During the accounting year 2020-2021, EMERGENCY UK employed the funds raised to support the following projects, all run by the partner organisation Emergency ONG Onlus (registered under Italian law, referred to as EMERGENCY in what follows):

Afghanistan

EMERGENCY runs a comprehensive healthcare network in Afghanistan, consisting of a Surgical & Paediatric Centre and Maternity Centre in Anabah, Surgical Centre for War Victims in Kabul, Surgical Centre for War Victims in Lashkar-Gah, and over 40 Healthcare Centres and First Aid Posts across the country.

EMERGENCY's **Surgical & Paediatric Centre** in Anabah remains the only accessible, free, high-quality healthcare facility for a population of approximately 1 million people, spread over the provinces of Panjshir, Kapisa and Parwan. As well as surgery for war and landmine victims, the hospital also handles traumatology, general surgery, primary healthcare and paediatrics. The hospital is also the referral centre for a network of First Aid Posts and Healthcare Centres opened and run by EMERGENCY.

The nearby **Maternity Centre** in Anabah, opened by EMERGENCY in 2003, is a point of reference for women in the Panjshir Valley and surrounding provinces, thanks in part to the network of healthcare centres in the region. It has seen the number admissions, outpatient check-ups, surgical operations and births increase even further. Around 600 babies are born at the facility every month. The hospital acts as a training centre for local staff.

EMERGENCY's **Surgical Centre for War Victims** in Kabul is one of the most important hospitals in Afghanistan. Specialised in war trauma surgery, the facility houses an impressive number of facilities, including three operating theatres; an intensive care unit; an A&E; outpatient clinics; a laboratory and blood bank; a radiology department; and equipment for physiotherapy and CT scans. The hospital is also the referral centre

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

Achievements and performance (continued)

for a network of First Aid Posts and Healthcare Centres opened and run by EMERGENCY. The hospital acts as a training centre for local staff.

EMERGENCY's **Surgical Centre for War Victims** in Lashkar-Gah is the only facility to provide free, specialist high-quality trauma care in Helmand province, one of those worst affected during the last 20 years of the conflict in Afghanistan. The hospital contains similar facilities to those in Kabul, including two operating theatres; an intensive care unit; an A&E; outpatient clinics; a laboratory and blood bank; a radiology department; and equipment for physiotherapy and CT scans. The hospital is also the referral centre for a network of First Aid Posts and Healthcare Centres opened and run by EMERGENCY. The hospital acts as a training centre for local staff.

EMERGENCY's network of healthcare facilities across Afghanistan has remained open throughout the worst periods of the conflict, including in August 2021. Since the fall of the Afghan government, EMERGENCY's projects have continued to operate and provide healthcare to the people of Afghanistan without interruption. **EMERGENCY UK's unrestricted donation of £90,043.50 to EMERGENCY ONG ONLUS projects in Afghanistan shall be used for their continued operation and provision of care.**

Children's Surgical Hospital in Entebbe, Uganda

EMERGENCY's Children's Surgical Hospital in Entebbe, Uganda, opened in April 2021. This is the second facility in the organisation's African Network of Medical Excellence (ANME), an innovative model of humanitarian healthcare designed by EMERGENCY, with multinational support from the Health Ministries of the Central African Republic, Chad, Democratic Republic of Congo, Djibouti, Egypt, Eritrea, Ethiopia, Rwanda, Sierra Leone, Somalia, South Sudan, Sudan, and Uganda. The aim of ANME is to develop an integrated network of medical Centres of Excellence across the African continent.

The new Children's Surgical Hospital is located on the banks of Lake Victoria, over a 120,000 m² area provided by the Ugandan government. The hospital has **72 ward beds, 3 operating theatres** and all the diagnostic and ancillary services needed to run it, such as a laboratory, blood bank, pharmacy, canteen, and laundry.

EMERGENCY UK will contribute a portion of funds raised during this accounting period to EMERGENCY's work in Uganda. The exact amount to be transferred has not yet been determined but will be included in the next accounting period.

Other activities

During the accounting year 2020-2021, EMERGENCY UK raised awareness of its work, built upon the implementation of a new supporter database, and consolidated its partnerships.

- During this period, EMERGENCY UK streamlined the process in which supporters could donate to the organisation from a range of acquisition sources.
- EMERGENCY UK continued its corporate partnership Crosta & Mollica, who have committed to financially support the organisation until 2025.
- EMERGENCY UK continued its collaboration with ISHKAR to fundraise for EMERGENCY's work in Afghanistan.
- EMERGENCY UK took part in online medical recruitment events at the London School of Hygiene and Tropical Medicine.
- EMERGENCY UK supported the newly-restructured volunteer group.
- From a communications point of view, EMERGENCY UK further developed an enhanced digital and press strategy, utilising a range of online channels and media engagement software.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

Achievements and performance (continued)

b. Future developments

- EMERGENCY UK will continue supporting EMERGENCY's projects, and specifically intends to direct its donations towards all projects in Afghanistan, the Children's Surgical Hospital (Uganda), and projects in Sudan.
- EMERGENCY UK will be focusing on the further development of a fundraising, press and digital communications strategy, which aims at increasing its profile in England and Wales.

Financial review

a. Reserves policy

The policy approved by the Board of Trustees is to maintain a reserve of unrestricted funds equal to 2 months of core expenditures. This mostly includes the salary and contribution of employees, office rent and utilities and governance related costs.

For the year of 2020 (until further notice), in line with the criteria defined above, the minimum threshold is set at £10,000. We also set a monitoring trigger at £15,000 for the Treasurer to inform the UK Board of the current liquidity position of the charity.

Free reserves at 31 May 2021 were £169,584 (2020 - £105,655).

The level of available funds is elevated in comparison to the minimum reserve level, in preparation of fund transfers to projects during the subsequent accounting year.

Structure, governance and management

a. Constitution

Emergency Life Support for Civilian Victims of War and Poverty UK is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

Statement of Trustees' responsibilities

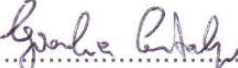
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
Gianluca Cantalupi
Trustee
Date: 24/02/2022

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2021

Independent Examiner's Report to the Trustees of Emergency Life Support for Civilian Victims of War and Poverty UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2021.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

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

Signed:



Dated: 25 February 2022

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	234,779	27,488	262,267	245,344
Total income		234,779	27,488	262,267	245,344
Expenditure on:					
Charitable activities		90,110	90,044	180,154	276,120
Total expenditure		90,110	90,044	180,154	276,120
Net income/(expenditure)		144,669	(62,556)	82,113	(30,776)
Transfers between funds	10	(80,556)	80,556	-	-
Net movement in funds		64,113	18,000	82,113	(30,776)
Reconciliation of funds:					
Total funds brought forward		106,701	(17,196)	89,505	120,281
Net movement in funds		64,113	18,000	82,113	(30,776)
Total funds carried forward		170,814	804	171,618	89,505

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

The notes on pages 10 to 20 form part of these financial statements.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)
REGISTERED NUMBER: 08064654

BALANCE SHEET
AS AT 31 MAY 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	1,230	1,046
		<u>1,230</u>	<u>1,046</u>
Current assets			
Debtors	8	40,897	41,958
Cash at bank and in hand		138,321	53,142
		<u>179,218</u>	<u>95,100</u>
Creditors: amounts falling due within one year	9	(8,830)	(6,641)
Net current assets		<u>170,388</u>	<u>88,459</u>
Total net assets		<u><u>171,618</u></u>	<u><u>89,505</u></u>
Charity funds			
Restricted funds	10	804	(17,196)
Unrestricted funds	10	170,814	106,701
Total funds		<u><u>171,618</u></u>	<u><u>89,505</u></u>

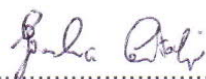
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr Gianluca Cantalupi

(Trustee)

Date: 24/02/2022

The notes on pages 10 to 20 form part of these financial statements.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

1. Accounting policies

1.1 General information

Emergency-Life Support For Civilian Victims of War and Poverty UK is a company limited by guarantee incorporated in England and Wales, registration number 08064654. The registered office address is Unit 117 Mare Street Studios, 203-213 Mare Street, London, Greater London, E8 3JS.

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emergency Life Support for Civilian Victims of War and Poverty UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling (£) and rounded to the nearest £.

1.3 Company status

The company is a company limited by guarantee, The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.4 Going concern

The trustees have considered the charity's position at the time of signing the financial statements, and in particular the additional operational and financial challenges caused by Covid-19. The directors have considered the company's financial strength, its stable base of donors and its level of committed running costs.

Based on this assessment, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

1. Accounting policies (continued)

1.5 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably. In accordance with the charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Computer equipment	- 25% straight line
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1.8 Debtors

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

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

1. Accounting policies (continued)

1.9 Cash at bank and in hand

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

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	234,779	27,488	262,267

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

2. Income from donations and legacies (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	213,031	32,313	245,344

3. Analysis of expenditure by activities

	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Poverty and sickness relief	90,044	90,110	180,154

	<i>Grant funding of activities 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Poverty and sickness relief	168,599	107,521	276,120

Analysis of direct costs

	Poverty and sickness relief 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations - Uganda	-	-	52,532
Donations - Afghanistan	71,544	71,544	67,043
Donations - Anabah	-	-	3,000
Donations - Covid-19	18,500	18,500	46,024
	90,044	90,044	168,599

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

3. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

Analysis of support costs

	Poverty and sickness relief 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	68,530	68,530	54,739
Depreciation	511	511	500
Fundraising costs	1,719	1,719	29,272
Sundry expenses	-	-	338
Staff expenses	-	-	811
Travel expenses	-	-	173
Rent	15,607	15,607	16,962
Payroll fees	1,081	1,081	462
Independent examiners' fees	2,076	2,076	2,016
Professional fees	84	84	1,808
Printing	502	502	440
	<u>90,110</u>	<u>90,110</u>	<u>107,521</u>

4. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,076 (2020 - £2,016), and other costs of £1,081 (2020 - £462).

5. Staff costs

	2021 £	<i>2020 £</i>
Wages and salaries	65,466	51,236
Social security costs	1,556	2,026
Contribution to defined contribution pension schemes	1,508	1,477
	<u>68,530</u>	<u>54,739</u>

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

5. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2021	<i>2020</i>
	No.	<i>No.</i>
Staff	3	<i>3</i>
	<u><u>3</u></u>	<u><u>3</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2020 - £NIL*).

During the year ended 31 May 2021, no Trustee expenses have been incurred (*2020 - £NIL*).

7. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 June 2020	2,502
Additions	695
	<u><u>3,197</u></u>
At 31 May 2021	3,197
Depreciation	
At 1 June 2020	1,456
Charge for the year	511
	<u><u>1,967</u></u>
At 31 May 2021	1,967
Net book value	
At 31 May 2021	1,230
	<u><u>1,230</u></u>
At 31 May 2020	<i>1,046</i>
	<u><u>1,046</u></u>

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

8. Debtors

	2021 £	<i>2020</i> £
Due within one year		
Other debtors	39,696	<i>40,442</i>
Prepayments and accrued income	1,201	<i>1,516</i>
	<u>40,897</u>	<u><i>41,958</i></u>

9. Creditors: Amounts falling due within one year

	2021 £	<i>2020</i> £
Other creditors	6,716	<i>4,625</i>
Accruals and deferred income	2,114	<i>2,016</i>
	<u>8,830</u>	<u><i>6,641</i></u>

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

10. Statement of funds

Statement of funds - current year

	Balance at 1 June 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2021 £
Unrestricted funds					
General Funds	106,701	234,779	(90,110)	(80,556)	170,814
Restricted funds					
Salam Centre	804	-	-	-	804
Afghanistan	-	8,988	(71,544)	62,556	-
Covid-19	(18,000)	18,500	(18,500)	18,000	-
	(17,196)	27,488	(90,044)	80,556	804
Total of funds	89,505	262,267	(180,154)	-	171,618

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

10. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 June 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2020 £</i>
Unrestricted funds					
General Funds	109,184	213,031	(207,572)	(7,942)	106,701
Restricted funds					
Anabah	-	3,277	(3,998)	721	-
Salam Centre	566	238	-	-	804
Afghanistan	-	9,798	(9,798)	-	-
Uganda	10,531	-	(10,531)	-	-
Covid-19	-	18,000	(43,024)	7,024	(18,000)
Women's Prison Kabul	-	1,000	(1,197)	197	-
	11,097	32,313	(68,548)	7,942	(17,196)
Total of funds	120,281	245,344	(276,120)	-	89,505

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

10. Statement of funds (continued)

Restricted funds

Anabah: funds have been raised to support the maternity centre in Anabah, Panshir.

Salam Centre: funds have been raised to support the operations of the Salam Cardiac Surgery Centre in Khartoum, Sudan.

Afghanistan: funds have been raised to support (i) Anabah surgical, medical and maternity centre, (ii) Kabul surgical centre for victims of war, (iii) Laskhar-gah Surgical Centre, and (iv) First Aid Posts.

Uganda: funds have been raised to support the opening and running of the Centre of Excellence in Paediatric Surgery in Entebbe. The centre will treat paediatric surgical conditions and contribute to the reduction of the mortality rates among infants, children, and young people. In line with EMERGENCY's founding principles, all services will be absolutely free of charge.

Covid-19: funds raised to provide support given the Covid-19 emergency, including the purchase of PPE. The funds have been directed to our hospitals in Afghanistan during the Covid-19 pandemic.

Women's Prison Kabul: funds have been raised to support the Women's Prison of Kabul, which hosts approximately 700 women inmates. The main objective of the project is to improve the health conditions of the women and their children at Prison.

Transfers

The transfer from unrestricted funds finances the deficit on the restricted funds.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,230	-	1,230
Current assets	178,414	804	179,218
Creditors due within one year	(8,830)	-	(8,830)
Total	170,814	804	171,618

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	1,046	-	1,046
Current assets	112,296	(17,196)	95,100
Creditors due within one year	(6,641)	-	(6,641)
Total	106,701	(17,196)	89,505

12. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,556 (2020 - £1,477).

Contributions totaling £316 (2020 - £726) were payable to the fund at the balance sheet date and are included in creditors.

13. Related party transactions

There were no related party transactions in the year that require disclosure (2020 - £NIL).