

**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)

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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 Muccio 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

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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.

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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.

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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
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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)].

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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
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**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
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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>

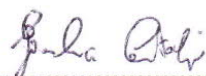
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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
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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.

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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.

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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

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**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

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**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>

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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 No.	<i>2020</i> <i>No.</i>
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 (*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
At 31 May 2021	3,197
Depreciation	
At 1 June 2020	1,456
Charge for the year	511
At 31 May 2021	1,967
Net book value	
At 31 May 2021	1,230
At 31 May 2020	1,046

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

8. Debtors

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

9. Creditors: Amounts falling due within one year

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

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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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Salam Centre	804	-	-	-	804
Afghanistan	-	8,988	(71,544)	62,556	-
Covid-19	(18,000)	18,500	(18,500)	18,000	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(17,196)	27,488	(90,044)	80,556	804
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> <hr/> 89,505	<hr/> <hr/> 262,267	<hr/> <hr/> (180,154)	<hr/> <hr/> -	<hr/> <hr/> 171,618

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**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

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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.

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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).