

**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.

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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.

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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.

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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.

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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:

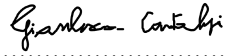
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject 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.

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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
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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).

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

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.

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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
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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.

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
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**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
	<hr/>	<hr/>	<hr/>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	234,779	27,488	262,267
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>

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 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.

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**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
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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 No.	<i>2021</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 (*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	1,230

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NOTES TO THE FINANCIAL STATEMENTS
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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>

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**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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	804	212,261	(46,781)	5,958	172,242
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	171,618	698,800	(530,890)	-	339,528
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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 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.

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**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

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**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).