

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.

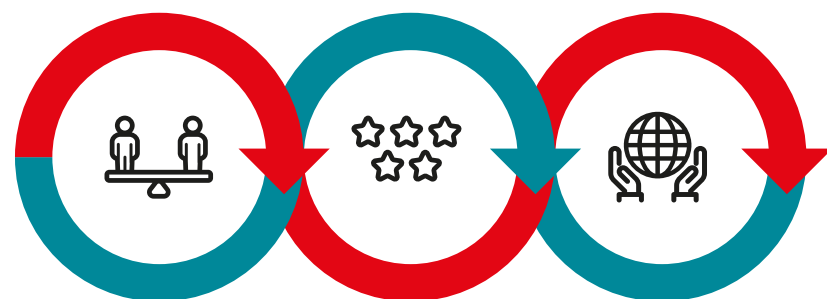
EMERGENCY UK CARRIES OUT FUNDRAISING, AWARENESS AND COMMUNICATIONS ACTIVITIES WITH THE OBJECTIVE TO RELIEVE POVERTY OR SICKNESS OR PRESERVE AND PROTECT THE GOOD HEALTH OF PEOPLE IN CONFLICT AND POST-CONFLICT ZONES.

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.

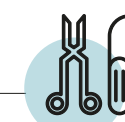
EMERGENCY'S WORK

MEDICINE



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

SURGERY



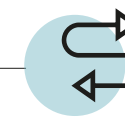
- ✓ CARDIAC SURGERY
- ✓ PAEDIATRIC CARDIAC SURGERY
- ✓ WAR SURGERY
- ✓ EMERGENCY AND TRAUMA SURGERY
- ✓ GENERAL SURGERY
- ✓ ORTHOPAEDIC SURGERY
- ✓ GYNAECOLOGICAL SURGERY
- ✓ PAEDIATRIC SURGERY

REHABILITATION AND SOCIAL REINTEGRATION



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

SOCIO-MEDICAL SUPPORT



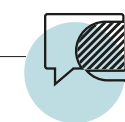
- ✓ MEDICAL EDUCATION
- ✓ HEALTH PROMOTION
- ✓ CULTURAL MEDIATION
- ✓ SUPPORT AND GUIDANCE WITH HEALTHCARE
RIGHTS

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.



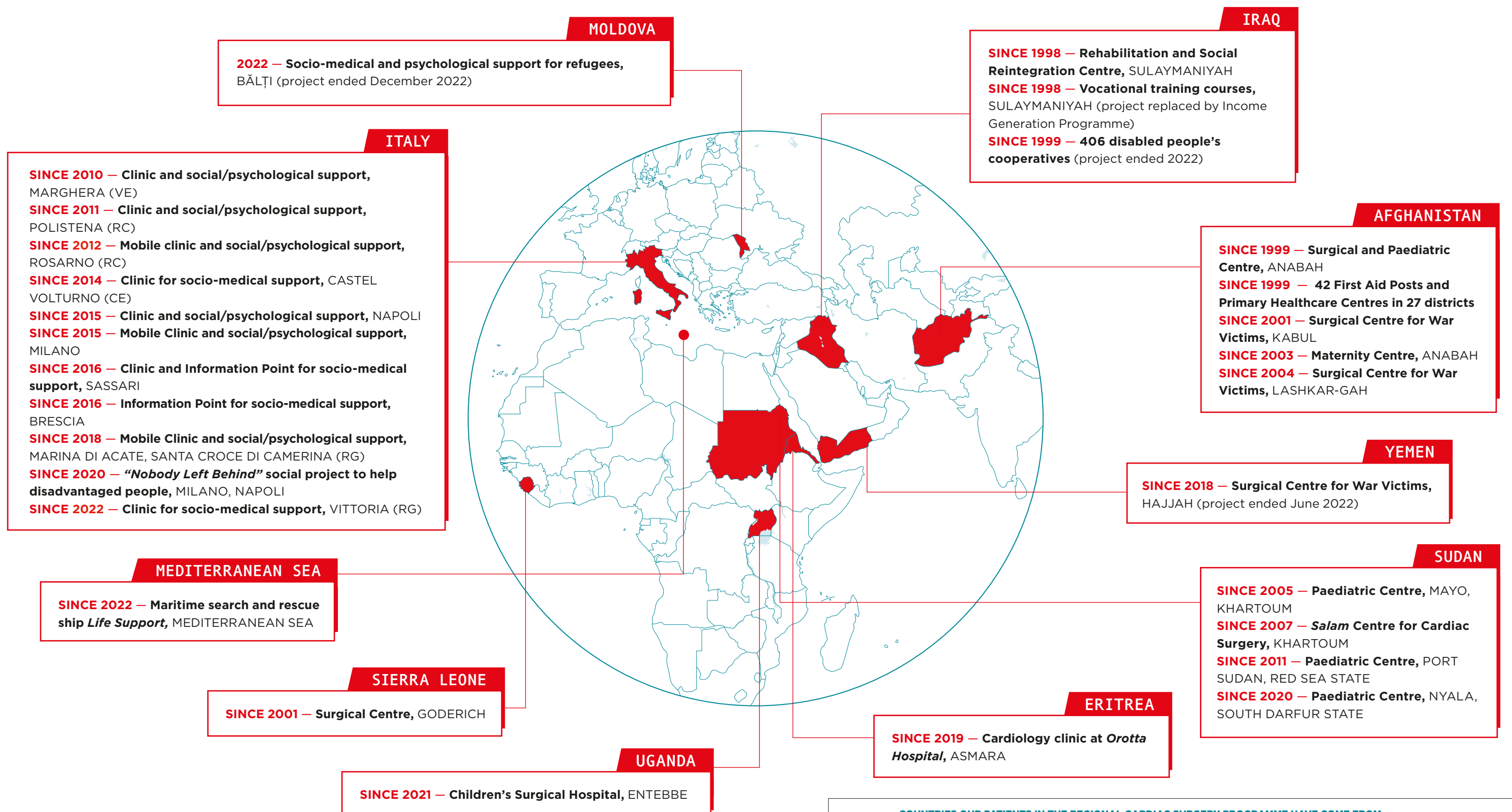
TRAINING

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.



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COUNTRIES WE HAVE WORKED IN PREVIOUSLY

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

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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

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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
<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

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
<i>Salam</i> 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

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