

EMERGENCY UK

Report and Financial Statements

1 JUNE 2023 - 31 MAY 2024



EMERGENCY ONG Onlus

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

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

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

EMERGENCY UK

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

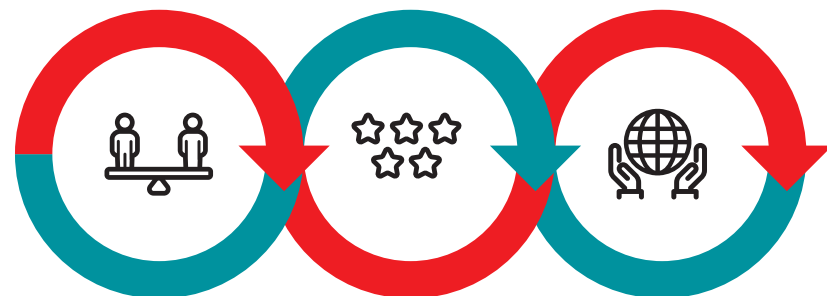
EMERGENCY UK CARRIES OUT FUNDRAISING, AWARENESS AND COMMUNICATIONS ACTIVITIES WITH THE OBJECTIVE TO RELIEVE POVERTY OR SICKNESS OR PRESERVE AND PROTECT THE GOOD HEALTH OF PEOPLE IN CONFLICT AND POST-CONFLICT ZONES.

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

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

EMERGENCY UK IS A REGISTERED COMPANY LIMITED BY GUARANTEE.

OUR PRINCIPLES



Equality

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

Quality

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

Social Responsibility

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

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

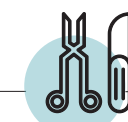
OUR WORK

MEDICINE



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

SURGERY



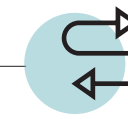
- ✓ CARDIAC SURGERY
- ✓ PAEDIATRIC CARDIAC SURGERY
- ✓ WAR SURGERY
- ✓ EMERGENCY AND TRAUMA SURGERY
- ✓ GENERAL SURGERY
- ✓ ORTHOPAEDIC SURGERY
- ✓ GYNAECOLOGICAL SURGERY
- ✓ PAEDIATRIC SURGERY

REHABILITATION AND SOCIAL REINTEGRATION



- ✓ PHYSIOTHERAPY
- ✓ PRODUCTION OF PROSTHESES AND ORTHOSES

SOCIO-MEDICAL SUPPORT



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

SEARCH AND RESCUE IN THE MEDITERRANEAN SEA



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

PROMOTING A CULTURE OF PEACE



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

HOW EMERGENCY WORKS



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



HEALTH AS A HUMAN RIGHT

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



WORKING TOGETHER WITH LOCAL AUTHORITIES

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



DESIGNING AND BUILDING HOSPITALS

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



DIGNITY AND BEAUTY

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



ENVIRONMENTAL SUSTAINABILITY

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



FOOD

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



TRAINING

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



EMERGENCY'S PROJECTS AROUND THE WORLD

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

ITALY

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

MEDITERRANEAN SEA

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

SIERRA LEONE

SINCE 2001 — Surgical Centre, GODERICH

UGANDA

SINCE 2021 — Children's Surgical Hospital, ENTEBBE

IRAQ

SINCE 1998 — Rehabilitation and Social Reintegration Centre, SULAYMANIYAH

AFGHANISTAN

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

SUDAN

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

ERITREA

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

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OTHER COUNTRIES WE HAVE WORKED IN

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

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

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

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

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



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

TRUSTEES

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

COMPANY REGISTERED NUMBER

08064654

CHARITY REGISTERED NUMBER

1148818

REGISTERED OFFICE

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

INDEPENDENT EXAMINERS

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

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

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

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

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

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

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

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

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

SIERRA LEONE

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

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

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

AFGHANISTAN

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

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

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

UGANDA

Children's Surgical Hospital in Entebbe, Uganda

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

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

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

ITALY

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

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

SUDAN

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

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

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

OTHER ACTIVITIES

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

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

B. FUTURE DEVELOPMENTS

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

FINANCIAL REVIEW

a. Review of the year

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

b. Reserves policy

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

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

c. Principal risks and uncertainties

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

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

b. Methods of appointment or election of Trustees

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

c. Policies adopted for the induction and training of Trustees

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

d. Risk management

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

e. EMERGENCY

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

- select suitable accounting policies and then apply them consistently;

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

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

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

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



Gianluca Cantalupi
Trustee
Date: 18/02/2025

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

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

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

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

1.

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

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

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

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

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

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

Signed: 

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

18.2.2025

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


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

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

BALANCE SHEET
AS AT 31 MAY 2024

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

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


Mr Gianluca Cantalupi
(Chair of Trustees)

18 February 2025

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

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

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

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

2.2 Company status

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

2.3 Going concern

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

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

2.4 Income

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

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

2.5 Expenditure

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

2.6 Tangible fixed assets and depreciation

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

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

2.7 Debtors

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

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

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

2.10 Pensions

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

2.11 Fund accounting

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

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

3. INCOME FROM DONATIONS AND LEGACIES

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

4. ANALYSIS OF EXPENDITURE BY ACTIVITIES

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

Analysis of direct costs

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

Analysis of support costs

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

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

5. INDEPENDENT EXAMINER'S REMUNERATION

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

6. STAFF COSTS

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

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

	2024 3	2023 3
Staff		

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

7. TRUSTEES' REMUNERATION AND EXPENSES

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

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

8. TANGIBLE FIXED ASSETS

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

9. DEBTORS

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

11. STATEMENT OF FUNDS

Statement of funds - current year

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

Restricted funds

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

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

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

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

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

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

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

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

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

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

Statement of funds - prior year

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

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current period

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

Analysis of net assets between funds - prior period

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

13. PENSION COMMITMENTS

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

14. RELATED PARTY TRANSACTIONS

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

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

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

EMERGENCY UK

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



FIND US ON



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