

Report and Financial Statements

1 JUNE 2024 - 31 MAY 2025

ABOUT **EMERGENCY**



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

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

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

ABOUT **EMERGENCY UK**



© Massimo Grimaldi

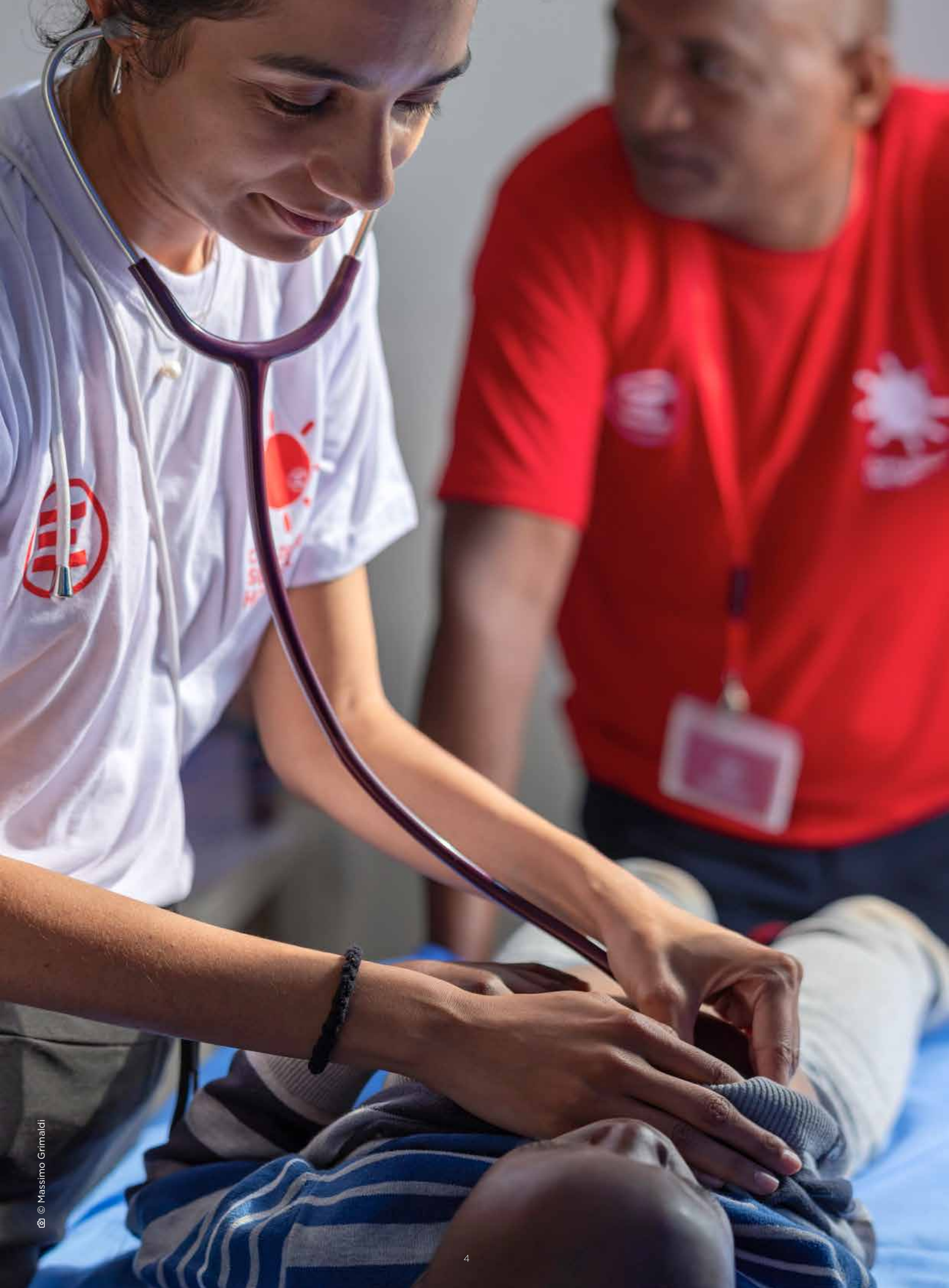
EMERGENCY UK IS PART
OF EMERGENCY'S GLOBAL
NETWORK OF AFFILIATES.

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

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

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

EMERGENCY UK is a registered
company limited by guarantee.



FOREWORD

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

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

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

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

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

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



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

EMERGENCY'S WORK



MEDICINE

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



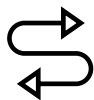
SURGERY

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



REHABILITATION AND SOCIAL REINTEGRATION

- Physiotherapy
- Production of prostheses and orthoses



SOCIO-MEDICAL SUPPORT

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



SEARCH AND RESCUE IN THE MEDITERRANEAN SEA

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



PROMOTING A CULTURE OF PEACE

- Publications and multimedia projects
- Events and public initiatives

HOW EMERGENCY WORKS



HEALTH AS A HUMAN RIGHT

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

DESIGNING AND BUILDING HOSPITALS

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



BEAUTY

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

TRAINING

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



WORKING TOGETHER WITH LOCAL AUTHORITIES

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

ENVIRONMENTAL SUSTAINABILITY

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



FOOD

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

EMERGENCY'S PROJECTS AROUND THE WORLD

ITALY

OUTPATIENT CLINICS WITH SOCIAL/PSYCHOLOGICAL SUPPORT

SINCE 2010 — MARGHERA (NEAR VENICE)

SINCE 2011 — POLISTENA (CALABRIA REGION)

SINCE 2015 — NAPLES

MOBILE CLINICS WITH SOCIAL/PSYCHOLOGICAL SUPPORT

SINCE 2012 — ROSARNO (CALABRIA REGION)

SINCE 2015 — MILAN

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

OUTPATIENT CLINICS WITH SOCIAL/MEDICAL SUPPORT

SINCE 2014 — CASTEL VOLTURNO (CAMPANIA REGION)

SINCE 2016 — SASSARI (SARDINIA)

SINCE 2022 — VITTORIA (SICILY)

SOCIAL/MEDICAL SUPPORT AND INFORMATION POINTS

SINCE 2012 — SASSARI (SARDINIA)

SINCE 2016 — BRESCIA

NOBODY LEFT BEHIND - SOCIAL PROJECT TO HELP DISADVANTAGED PEOPLE

SINCE 2020 — MILAN, NAPLES

MEDITERRANEAN SEA

SEARCH AND RESCUE AT SEA

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

SUDAN

PAEDIATRIC CENTRES

SINCE 2005 — MAYO, KHARTOUM

(activities suspended in April 2023)

SINCE 2010 — NYALA, SOUTH DARFUR STATE

SINCE 2011 — PORT SUDAN, RED SEA STATE

SALAM CENTRE FOR CARDIAC SURGERY

SINCE 2007 — KHARTOUM

CARDIOLOGY CLINICS

SINCE 2023 — ATBARA, RIVER NILE STATE

SINCE 2024 — KASSALA, KASSALA STATE

PAEDIATRIC CLINIC

SINCE 2024 — *Salam Centre Complex*, KHARTOUM

SIERRA LEONE

SURGICAL CENTRE

SINCE 2001 — GODERICH

PALESTINE

FIRST AID AND BASIC MEDICAL/SURGICAL AID CLINIC

SINCE 2024 — GAZA STRIP

MEDICAL AND LOGISTICAL SUPPORT FOR PRIMARY HEALTHCARE CENTRE

SINCE 2024 — GAZA STRIP

ERITREA

CARDIOLOGY CLINIC

SINCE 2019 — *Orotta Hospital*, ASMARA

UGANDA

CHILDREN'S SURGICAL HOSPITAL

SINCE 2021 — ENTEBBE

UKRAINE

PRIMARY HEALTHCARE CLINICS FOR REMOTE COMMUNITIES

SINCE 2024 — DONETSK REGION

IRAQ

REHABILITATION AND SOCIAL REINTEGRATION CENTRE

SINCE 1998 — SULAYMANIYAH

AFGHANISTAN

SURGICAL AND PAEDIATRIC CENTRE

SINCE 1999 — ANABAH

42 FIRST AID POSTS AND PRIMARY HEALTHCARE CENTRES

SINCE 1999 — PRESENT ACROSS 11 PROVINCES

SURGICAL CENTRES FOR WAR VICTIMS

SINCE 2001 — KABUL

SINCE 2004 — LASHKAR-GAH

MATERNITY CENTRE

SINCE 2003 — ANABAH



12

**OTHER COUNTRIES
WE HAVE
WORKED IN**

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

29

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

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

EMERGENCY UK'S ACTIVITIES

EVENTS



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

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

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

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

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

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

Printed copies were also shared by GOSH! Comics. ○



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

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

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

Long Night Screening @ Curzon Bloomsbury, April 2025

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



© Lynzy Billing

PRESS AND ADVOCACY



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

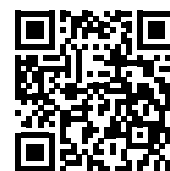
“By the end of their surgeries, many of the patients walk out as new people.”

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

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

Listen to the report for BBC World Service on:

www.bbc.com/audio/play/p0jybhsd



UK-Africa Health Summit, March 2025

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



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CAMPAIGNS & PARTNERSHIPS



© Mathieu Willcocks

The Big Give

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

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

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

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

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

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

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

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

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



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

TRUSTEES

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

COMPANY REGISTERED NUMBER

08064654

CHARITY REGISTERED NUMBER

1148818

REGISTERED OFFICE

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

INDEPENDENT EXAMINERS

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

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

TRUSTEES' REPORT

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

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

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

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

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

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

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

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

EMERGENCY UK supported the following projects:

AFGHANISTAN

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

Anabah Surgical, Paediatric and Maternity Centres in Panjshir, Afghanistan

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

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

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

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

SIERRA LEONE

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

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

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

SUDAN

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

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

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

UGANDA

Children's Surgical Hospital in Entebbe, Uganda

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

OTHER ACTIVITIES

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

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

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

B. FUTURE DEVELOPMENTS

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

FINANCIAL REVIEW

a. Review of the year

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

b. Reserves policy

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

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

c. Principal risks and uncertainties

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

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

b. Methods of appointment or election of Trustees

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

c. Policies adopted for the induction and training of Trustees

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

d. EMERGENCY

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);

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

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

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

Gianluca Cantalupi
Trustee
Date: 25 February 2026



INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MAY 2025

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

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

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

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

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

Signed: 

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

Date: 25 February 2026

STATEMENT OF FINANCIAL ACTIVITIES

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

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

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

BALANCE SHEET

AS AT 31 MAY 2025

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

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

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

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

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

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



Mr Gianluca Cantalupi

25 February 2026

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

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MAY 2025

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

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

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

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

2.2 Company status

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

2.3 Going concern

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

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

2.4 Income

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

2.5 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.6 Tangible fixed assets and depreciation

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

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

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

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

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

2.10 Pensions

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

2.11 Fund accounting

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

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

3. INCOME FROM DONATIONS AND LEGACIES

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

4. ANALYSIS OF EXPENDITURE BY ACTIVITIES

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

Analysis of grants

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

Analysis of support costs

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

5. INDEPENDENT EXAMINER'S REMUNERATION

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

6. STAFF COSTS

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

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

	2025	2024
Staff	3	3

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

7. TRUSTEES' REMUNERATION AND EXPENSES

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

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

8. TANGIBLE FIXED ASSETS

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

9. DEBTORS

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11. STATEMENT OF FUNDS

Statement of funds - current year

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

Restricted funds

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

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

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

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

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

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

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

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

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

Transfers:

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

Statement of funds - prior year

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

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

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

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

14. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

15. ANALYSIS OF CHANGES IN NET DEBT

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

16. PENSION COMMITMENTS

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

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

17. RELATED PARTY TRANSACTIONS

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

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

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

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