

EVERY CASUALTY WORLDWIDE

England & Wales · Charity number 1166974

Details

Other names	EVERY CASUALTY; ECW
Status	Registered
Legal form	Charitable company
Company number	09082055
Registered	2016-05-06
Register	View on the Charity Commission register

Contact

Address	86-90 Paul Street London EC2A 4NE
Phone	07858351199
Email	director@everycasualty.org
Website	http://www.everycasualty.org/

Activities

Objects: 1. TO ADVANCE EDUCATION AND RESEARCH IN THE PRACTICE OF AND PROCEDURES FOR RECORDING CASUALTIES RESULTING FROM ARMED VIOLENCE;2. TO PROMOTE NATIONAL AND INTERNATIONAL CONFLICT RESOLUTION AND RECONCILIATION FOR THE PUBLIC BENEFIT WITH A VIEW TO SAVING LIVES AND RELIEVING SUFFERING AND DISTRESS INCLUDING BY (BUT NOT LIMITED TO) THE FOLLOWING MEANS: (A) PROMOTING THE CAREFUL RECORDING OF CASUALTIES AND PROVIDING TECHNICAL ADVICE ON THE METHODOLOGY AND PRACTICE OF CASUALTY RECORDING;(B) RESEARCH INTO ANY ASPECT OF THE RECORDING OF CASUALTIES RESULTING FROM ARMED VIOLENCE, INCLUDING ITS PRACTICE, PROCEDURES, DEVELOPMENT AND IMPACTS;(C) RAISING AWARENESS OF AND PROMOTING SUPPORT FOR THE CAREFUL RECORDING OF CASUALTIES.PROVIDED THAT ALL ACTIVITIES SHALL BE BALANCED AND SHALL MAINTAIN OR ENHANCE THE CHARITY'S COMMITMENT TO REMAINING IMPARTIAL.

Activities: Conduct research, publish analyses and recommendations, convene meetings and conferences, undertake consultancy and offer expert advice in pursuit of our objectives.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Hackney

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£163,292	£103,608	-	-
2023-12-31	£81,296	£192,660	-	-
2022-12-31	£178,988	£128,553	-	-
2021-12-31	£167,194	£117,438	-	-
2020-12-31	£144,491	£127,238	-	-

Trustees

Name	Role	Appointed
Dr Benjamin Valentino		2024-03-22
Elisabeth Pramendorfer		2025-03-31
Fiona Lloyd Davies		2025-03-31
Harriet Scott		2025-03-31
Janet Anderson		2024-03-22
Negah Angha		2025-03-31
PROFESSOR MICHAEL SPAGAT		2014-06-16

EVERY CASUALTY WORLDWIDE

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Accounts

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Trustees' report for year ended 31 December 2024

The Board of Trustees are pleased to present their Trustees' Annual Report and accounts for the year ending 31 December 2024. The Trustees' Annual Report contains a Directors' Report as required by company law. The report and accounts comply with the requirements of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2019).

Trustees

Professor Michael Spagat (Chair)

Dr Iain Overton (resigned 19 December 2024)

Dr Oran Finegan (appointed 22 March 2024, resigned 19 December 2024)

Janet Anderson (appointed 22 March 2024)

Benjamin Valentino (appointed 22 March 2024)

Katherine Brealey (resigned 22 March 2024)

Negah Angha (appointed 31 March 2025)

Fiona Lloyd-Davies (appointed 31 March 2025)

Elisabeth Pramendorfer (appointed 31 March 2025)

Harriet Scott (appointed 31 March 2025)

Registered Charity Number

1166974

Registered Company Number

Every Casualty Worldwide, 09082055,
Registered in England & Wales,
company limited by guarantee.

Registered Office

86-90 Paul Street, London, EC2A 4NE

Independent examiner

Shruti Soni Limited, 117A St. Johns Hill,
Sevenoaks, TN13 3PE

Bank

Barclays Bank Plc
Leicester
LE87 2BB

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill, West Malling
Kent
ME19 4JQ

A Message from the Chair of the Board

As Chair of Every Casualty Counts, it is my privilege to introduce this year's Annual Report—a record not just of our achievements, but of the lives and stories we are committed to honouring. In a world where conflict too often obscures the humanity of those it harms, ECC's mission—to ensure that every life lost to armed violence is recognised and recorded—remains more urgent than ever.

2024 was a year of tangible progress for ECC. We significantly expanded the support we provide to the members of our Casualty Recorders Network, launching two major capacity-building initiatives that are already bearing fruit in regions where reliable information on conflict casualties is desperately needed. From Ukraine to East Africa, our network members—many working in high-risk, under-reported environments—have made courageous advances in ensuring that victims of armed violence are not lost to silence.

These advances have been made possible by increased financial support, which enabled us to double our staff team and expand our programmes. Importantly, this growth has not diluted our values—it has strengthened them. With new expertise and perspectives, we have sharpened our methodologies, broadened our policy engagement, and laid the foundations for longer-term sustainability.

ECC's work continues to earn the trust and collaboration of policymakers, human rights advocates, and international institutions. This year, our contributions informed the work of a UN Commission of Inquiry and supported one national government's efforts to document conflict casualties with transparency and accountability. These are significant markers of progress for our field, which has too often been marginalised in global policy debates.

I want to pay particular tribute to the staff, volunteers, and trustees of ECC, whose professionalism and passion set the standard in our sector. To our donors, both institutional and individual: thank you for recognising the profound importance of remembering and honouring every victim. And to our network members, who are the lifeblood of this organisation—you are doing heroic work, and we are honoured to stand with you.

This report offers a window into the real-world impact of your support and our shared mission. Together, we are helping to build a future in which no life lost to armed violence goes unacknowledged.

With deepest gratitude,

Michael Spagat
ECC, Chair of the Board



Who we are

Every Casualty Counts is a unique organisation that focuses exclusively on promoting and supporting effective recording of all casualties of armed violence, wherever they occur. To do this, we work with civil society, states, and intergovernmental organisations around the world.

Our work spans both current and historic contexts involving armed conflict and human rights violations. The rapid developments in information technology and news media over the past decade have had a substantial impact on this field. Both the potential and the need to record accurate, verifiable information on casualties is greater than ever before.

We are not affiliated to any political organisation or movement.

A Message from our Director

As I reflect on the past year, I am filled with immense gratitude and pride for what ECC has accomplished. Despite the perennial challenges we face, our organisation not only persevered but thrived, expanding our impact and deepening our commitment to our mission.

This year marked several significant milestones in our journey. We successfully launched new capacity-building programmes directly benefiting 19 member organisations of the Casualty Recorders Network. These include organisations operating in countries such as Somalia and Ethiopia, which are widely neglected by news media but where the number of casualties continues to grow.

Thanks to the generosity of our funders – new and old – we had a very positive year financially, doubling our income compared to 2023. This new funding allowed us to expand our staff team, bringing in new talents and experience which strengthen our impact. We also began developing new approaches to our fundraising to ensure we can continue to meet the needs of the growing Casualty Recorders Network and the communities they serve.

We maintained and strengthened relationships with colleagues across the political, humanitarian, academic and NGO sectors. This enabled us to reach new audiences and develop a robust network of support for the field of casualty recording. This collective commitment is vital for achieving our goal of a world where no life is lost without recognition.

None of this would have been possible without our exceptional staff, devoted volunteers, visionary board members, and loyal supporters. Their passion and dedication are the foundation upon which all our successes are built.

It is my pleasure to present Every Casualty Counts 2024 Annual Report to you, detailing our achievements, challenges, and financial health.

Thank you for being part of this important work.

Rachel Taylor
ECC Executive Director

Recognition and thanks

First and foremost, Every Casualty Counts (ECC) would like to recognise the dedication and courage of every member of the Casualty Recorders Network. Their tireless work identifying, documenting and memorialising those who have lost their lives in armed conflict is a service to all humanity. Many network members operate in extremely difficult and dangerous circumstances, at great personal risk, but their commitment to recognising the dignity of every victim remains strong. It is an honour and a privilege for ECC, its staff and trustees, to work alongside you all.

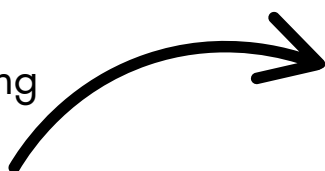
ECC's work would not be possible without the financial support of our various funders and individual donors. We are deeply grateful to all those who recognise the importance of this work and help us to make it happen. In particular, we would like to thank the Joseph Rowntree Charitable Trust for its consistent support and encouragement over many years. This multi-year and flexible funding has enabled us to plan effectively, respond to crises as needed, and made our activities and expenditure more efficient.

We would also like to thank the Ministry of Defence of the Grand-Duché of Luxembourg for its support for casualty recording in Ukraine. Casualty records are an important tool not only for accountability but also for tackling weaponised misinformation in hybrid warfare. The availability of verified, consistent information about the impact of armed conflict on civilians is an important defensive weapon.

Finally, we extend our thanks to the many small trusts, foundations, and individuals who have supported our mission both financially and personally. Your recognition of the importance of this work is testament to the value of each life lost, and our shared desire to ensure they are not forgotten.

Support our work in coming years by joining the Remembrance Collective

or visit everycasualty.org/support





2024 Impact Review

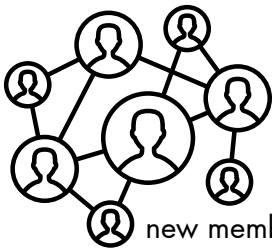
Throughout the year, ECC continued working towards achieving the goals of our three-year strategic plan. Our main priority in 2024 was helping CRN members increase their capacity to apply the Standards for Casualty Recording effectively, to improve the quality and impact of their casualty recording work. This work is often context-specific and there is no universally applicable solution. We worked with CRN members in multiple countries to help them find the most suitable solutions for their own environment, aims, and resources.

During 2024 we also collaborated with CRN members to educate policy makers, news media and the public about casualty recording in a variety of contexts. We helped audiences across the globe understand how to interpret casualty information and identify reliable sources, in an environment plagued by propaganda and disinformation.

ECC continued working closely with diplomats, UN staff and other international experts to improve states' understanding and implementation of their casualty recording obligations. We participated in two global conferences, advising on the role of casualty recording in protecting civilians from military harm and improving protection of health workers in conflict zones. We also worked closely with CRN members to brief the UN Human Rights Council and its mechanisms throughout the year.

ECC substantially increased our resources and operational capacity in 2024, bringing in new staff, trustees and funders. We look forward to continuing to mature sustainably throughout 2025 and beyond, as we continue broadening our circles of support and influence.

Our impact in numbers



13 new members joined the CRN, adding three new contexts to the network - South Sudan, Sudan and Myanmar.

17 instances of media citations by ECC staff and trustees.

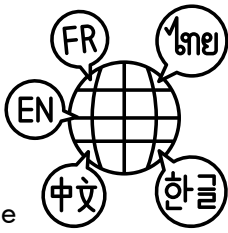
2x Doubled income from previous year.

Participated in

3 UN Human Rights Council sessions,
 making **11** statements,
 covering **8** different contexts.



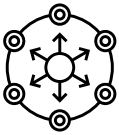
Conducted **17** self-assessment compliance studies with CRN members from Ethiopia, Somalia, South Sudan and Sudan to identify areas where they need support to apply the Standards, and began developing training programmes to respond to these.



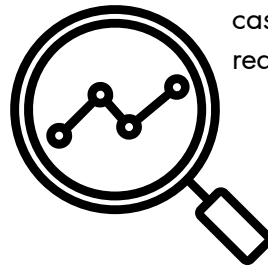
Began the translation process of the Standards for Casualty Recording into new languages - Somali and Ukrainian. **2**



Increased from **2** to **4** staff.



Diversified funding from **2** to **9** sources.



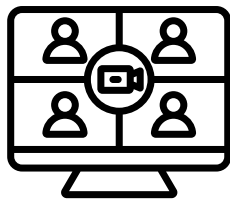
Provided independent analysis of casualty records in response to requests from **1** UN Commission of Inquiry and **1** national government.



3 new Trustees joined the Board.



Strengthened our organisational efficacy by adopting and implementing **8** new policies, including safeguarding, donations acceptance, and equality and diversity.



Held **4** webinars, in collaboration with Royal Holloway University London, to inform policymakers about state-of-the-art practices recording casualties in Chad, Sudan, Central African Republic and Democratic Republic of Congo.



Supported **2** Ukrainian CRN members to develop new policies to improve their compliance with the Standards, including in relation to methodology, data protection, security, and staff mental health.

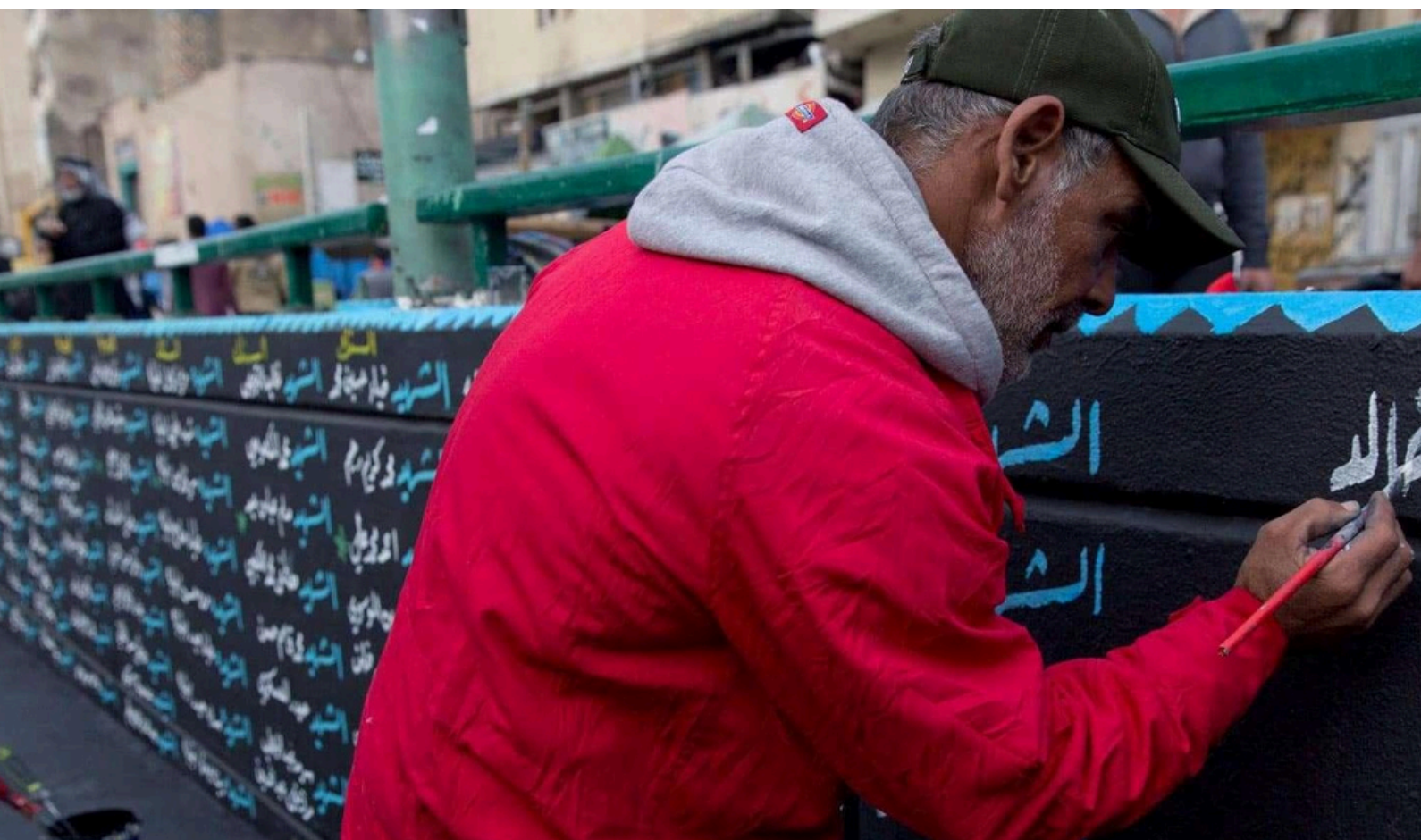
In 2024, ECC launched two new projects to build the capacity of casualty recorders in Ukraine and East Africa (Ethiopia, Eritrea, Somalia, South Sudan, Sudan) respectively.

Supporting Casualty Recorders in Ukraine

ECC worked with CRN members from Ukraine, namely the Ukrainian Helsinki Human Rights Union (UHHRU) and the Ukraine Memorial Platform (UMP), to support the documentation of casualties. We held regular meetings with both organisations, helping them to develop new methodology guidance and security policies.

Capacity building in East Africa

In 2024, ECC secured funding from the National Endowment for Democracy for capacity building work with organisations in East Africa. ECC conducted needs assessments with 21 organisations and finalised a list of 17 to participate in the project. The project focuses on developing their capacity in key areas relating to casualty recording, such as methodology, information management, data and staff security, and advocacy.





Structure, governance and management

Every Casualty Worldwide is incorporated in England and Wales and is a company limited by guarantee, company registration number 09082055. On 6 May 2016 Every Casualty Worldwide became a Charity registered in England and Wales, number 1166974. Its operations are governed by its Memorandum and Articles of Association dated 2016 (as amended 2022). In 2021, the Trustees decided to use Every Casualty Counts as a working name.

ECC complies fully with both the letter and spirit of the Data Protection Act 1998 and the General Data Protection Regulation 2018, which was effective from 25 May 2018.

Our mission

To ensure every life lost to armed violence is promptly recorded, correctly identified, and publicly acknowledged.

Objectives and activities for the public benefit

ECC's objects are for the public benefit. They are:

- to advance education and research in the practice of and procedures for recording casualties resulting from armed violence;
- to promote national and international conflict resolution and reconciliation for the public benefit with a view to saving lives and relieving suffering and distress including by (but not limited to) the following means:
 1. Promoting the careful recording of casualties and providing technical advice on the methodology and practice of casualty recording;
 2. Research into any aspect of the recording of casualties resulting from armed violence, including its practice, procedures, development and impacts;
 3. Raising awareness of, and promoting support for, the careful recording of casualties;

provided that all activities shall be balanced and shall maintain or enhance ECC's commitment to remaining impartial.

The policies adopted in furtherance of these objects are:

- The development and support of the practice of casualty recording through (a) research and knowledge exchange into existing practice, and (b) the collaborative development and promotion with practitioners and end users of international standards for the field.
- Advocacy to states, UN bodies, and other international agencies, to strengthen and expand support of casualty recording in both policy and practice.
- Communication and awareness raising among the general public on the subject of casualty recording, including its benefits, current limitations, and how it may be improved.

There have been no changes to these policies during the year. The Trustees have paid due regard to guidance issued by the Charity Commission under the Charities Act 2011 in deciding what activities ECC should undertake.

Recruitment and appointment of Trustees

The Trustees in office in 2024 are set out on page 3. Following the resignation of two trustees at the end of 2024, we began recruiting new candidates through advertising, recommendations and other sources. We proactively sought candidates who could complement the skill set, expertise and demographics of existing Trustees.

Trustees must be at least 18 years of age and should not be trustees or staff members of any member organisation of the Casualty Recorders Network.

Organisation

The Board primarily contributes to the governance and good management of ECC through quarterly board meetings, with additional meetings as required. Its role is one of governance and strategic oversight. It approves the budget, operational and strategic plans, and appoints the Chair and Chief Executive. The day to day running of the charity is managed by the Executive Director with decisions taken and limits to authority governed by ECC's delegated authority framework.

Trustee induction and training

Trustee induction is tailored to the individual requirements of Trustees, but in all cases involves a review of the strategic plan, annual budget, and minutes of previous Board meetings. All new Trustees are provided with Charity Commission guidance for Trustees and opportunities for training.

Related parties

ECC has no formal links with other organisations, but works closely with many in the field of casualty recording and related issues, both in the UK and overseas. This includes, but is not limited to, members of the international Casualty Recorders Network.

ECC sometimes receives restricted funding from donors to support casualty recording activities in particular contexts. In 2024, £6,272 was transferred to UHHRU and UMP to support casualty recording in Ukraine, in line with ECC's organisational strategy and donor requirements.

No Trustee received any remuneration from ECC in 2024 (2023: £nil). None of the Trustees were reimbursed expenses incurred in the performance of their duties, although ECC's policies allow for such reimbursement when requested.

Risk management

The Trustees confirm that they are satisfied that adequate control actions and monitoring processes are in place to mitigate the charity's exposure to major risks.

The major risks which the Charity faces have been identified as:

- Operational
- Reputational
- Financial
- Human Resources
- Governance

Appropriate actions to mitigate against the potential impact of each of these risk categories are considered on an on-going basis as part of the Risk Management process. They are summarised as follows:

Operational: The risk of injury or death to employees is minimised through application of ECC's Health and Safety policy. ECC's travel policy applies to employees and consultants travelling overseas and includes completion of a risk assessment for each trip, monitoring travel advice from FCDO and adhering to a security protocol where relevant.

ECC staff do not have contact directly with persons considered vulnerable under UK safeguarding legislation but nevertheless ECC has a safeguarding policy and all new staff complete safeguarding training. We require project partners to sign safeguarding agreements as part of any collaboration.

ECC ensures the security of its IT systems and data through outsourced professional IT services support.

Reputational: The field in which ECC operates is inherently sensitive and potentially controversial. ECC aims to exercise the highest levels of professional ethics, transparency and accuracy at all times. In all our activities, particularly those with public exposure, we ensure a strict focus on the specificities of casualty recording and related human rights issues, but avoid engaging on broader political issues.

ECC conducts thorough due diligence checks on all potential donors, partners and/or members of the Casualty Recorders Network before undertaking any collaboration. The potential risk from project partners misreporting on activities is addressed through clear written agreements and regular monitoring.

Financial: The funding situation for charities operating in this field is extremely challenging. ECC is constantly seeking to identify new sources of funding to mitigate against potential shortfalls or changes of focus from existing donors. We operate a full costs recovery model in fundraising and maintain a minimum of three months' operating costs in unrestricted reserves. The Board reviews cashflow at least quarterly to ensure that any potential shortfall in income or reduction in reserves is anticipated and addressed in good time. Foreign exchange losses are monitored and we seek good value for money in banking and exchange services. ECC is exploring new ways to raise funds, in addition to existing reliance on trusts, foundations and governments. These may potentially include individual and major donor giving programmes.

Human Resources: As a small organisation, staff changeover can result in a significant loss of institutional knowledge. ECC mitigates against this through ensuring knowledge is widely shared across staff, clear processes are project management tools are in place, and information is clearly archived. All work is stored in ECC's cloud services and not on employees' own devices. ECC is expanding its staff team as funding allows, to reduce excessive concentration of knowledge and responsibility in a few key individuals.

Governance: The Board of Trustees is responsible for the Governance of ECC. It meets at least quarterly and approves the budget, operational and strategic plans, appoints the Chair and Chief Executive, and approves overall policy in relation to staff employment. It reviews cashflow and forecasts at each meeting. ECC has clear policies on conflicts of interest, and all Trustees sign a code of conduct. All policies are routinely reviewed and updated as required, with assistance from a professional human resources consultant. The recruitment, appointment, induction and training of Trustees is detailed under the Structure, Governance and Management section of this report. Financial procedures are reviewed annually, and all expenditure requires at least two levels of approval.

Internal controls

The Trustees confirm that internal control procedures are in place in order to provide reasonable assurance against material misstatement or loss. They include:

- Comprehensive financial policies and procedures.
- Internal audit of financial procedures.
- Comprehensive system of annual budgets, approved by the Trustees, and financial reporting of actuals against budget.
- Regular forecasting of predicted income and cashflow.
- Regular monitoring of reserves policy.
- Annual review of the charity's risk register.



ECC and Ukraine Memorial Platform exhibition in House of Commons, May 2025. © ECC

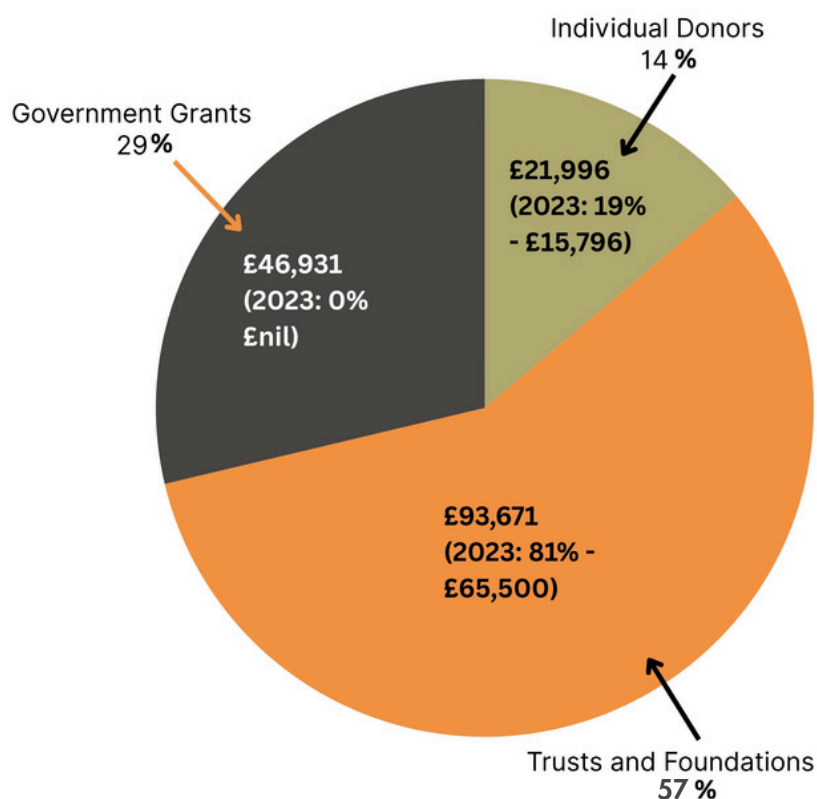
Expenditure on charitable activities was lower than that of the previous year, £81,580 (2023: £170,010). This was due in part to lower overall expenditure and in part to the scheduling of project activities, which resulted in restricted funds being carried forward of £42,390 (2023: £nil). Expenditure on charitable activities as a percentage of total expenditure was 80% (2023: 88%).

The unrestricted reserve as at 31st December 2024 was £67,322 (2023: £50,028).

Although the number of employed staff doubled over the course of the year to four, staffing costs for the year decreased to £65,925 (2023: £102,404). This was due to the reduction in hours of the Executive Director post compared to previous years.

Principal funding sources

ECC's sources of funding diversified compared with the previous year:



As part of our risk management strategy, ECC strives to maintain a range of funding sources and to avoid over reliance on specific funders. We aim to continue diversifying our income streams over the coming years.

Reserves Policy

It is the policy of ECC that the organisation must hold a minimum level of unrestricted reserves (defined as the assets which are easily available in the short term, for example, cash, current monies owned) equivalent to at least three months' of expenditure costs. ECC has set a planned upper limit on our targeted unrestricted reserve level of 12 months' average running costs so that we do not hold funds back from delivering our charitable activities unnecessarily.

ECC aims to manage our reserves within the upper and lower reserve limits 'reserve corridor'. The Board monitor reserves at its quarterly meetings, to identify risks and corrective actions as required.

ECC's unrestricted, general reserve at 31st December 2024 stood at £67,322 (2023: £50,028) with £42,390 restricted income funds carried forward to 2025 (2023: £nil). The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue ECC's current activities while consideration is given to ways in which additional funds may be raised. The Trustees judge that the level of reserves maintained throughout 2024 were sufficient for the Charity to gain the new resources necessary to allow essential operations to proceed into 2025.

Grant making

ECC does not make sub-grants to other organisations, except where these are indicated in funding agreements with donors (see 'Related Parties' above). Before entering any sub-granting agreement, ECC undertakes extensive due diligence checks on the proposed recipient organisation, its senior staff and other significant related persons. Grants are subject to detailed written agreements and monitored to ensure that funds are spent on charitable purposes and that strict principles of governance are maintained. ECC complies with all requirements of the Charity Commission guidance on monitoring end use of funds and managing risks when working internationally.

Statement of disclosure to examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the examination, but of which the examiners are unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the examiners are aware of such information.

Independent examiner's report

Shruti Soni Ltd were appointed as Independent Examiners to the Charity in 2021 and have examined the 2024 accounts.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2024 was 3 (2023:3). The Trustees are members of the charity. The Trustees have no beneficial interest in the charity and are not remunerated.

Independent Examiner's Report To the Trustees of Every Casualty Worldwide

I report on the accounts of the company for the year ended 31 December 2024 which are set out on pages 22 to 31.

Responsibilities and basis of report

As the charity trustees of the company (and also 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 company 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 your company's accounts as 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

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 that in any material respect:

1. Accounting records were not kept in respect of the company 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.

Shruti Soni

Shruti Soni

Shruti Soni Ltd

117A St Johns Hill

Sevenoaks TN13 3PE

Date 9 September 2025

Statement of Directors' and Trustees' responsibilities

The Trustees (who are also directors of Every Casualty Worldwide for the purposes of company law) are responsible for preparing the Trustees' Annual 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed.
- Prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Board of Trustees

Michael Spagat, Chair of the Board *Mike Spagat*

18.06.2025

Statement of Financial Activities and Balance Sheet

Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31st December 2024

Income	Notes	Unrestricted funds	Restricted funds	Total funds 2024	Unrestricted funds	Restricted funds	Total funds 2023
		£	£	£	£	£	£
Donations and legacies	3	82,496	80,102	162,598	81,296	-	81,296
Interest income		694	-	694	-	-	-
Total income		83,190	80,102	163,292	81,296	-	81,296
Expenditure:	4						
Raising funds		22,028	-	22,028	22,650	-	22,650
Charitable activities		43,868	37,712	81,580	124,921	45,089	170,010
Total expenditure		65,896	37,712	103,608	147,571	45,089	192,660
Net income/(expenditure) for the year		17,294	42,390	59,684	(66,275)	(45,089)	(111,364)
Reconciliation of funds							
Total funds brought forward		50,028	-	50,028	116,303	45,089	161,392
Total funds carried forward		£ 67,322	£ 42,390	£ 109,712	£ 50,028	-	£ 50,028

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on the following pages form part of these accounts.

**Every Casualty Worldwide
(Limited by Guarantee)**

**Balance Sheet
As at 31st December 2024**

	Note	2024 £	2023 £
Current assets			
Debtors	7	11,328	564
Cash at bank and in hand		112,969	56,813
		124,297	57,377
Liabilities:			
Creditors: Amount falling due within one year	8	14,585	7,349
		14,585	7,349
Net current assets / (liabilities)		109,712	50,028
Total assets less current liabilities		109,712	50,028
The funds of the charity:			
Restricted income funds	9 10	42,390	-
Unrestricted income funds	10		
General reserve		67,322	50,028
Total charity funds		109,712	50,028

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st December 2024. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with sections 386 and 387 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes on the following pages form part of these accounts.

The accounts were approved by the Board on 18 June 2025.

Trustee **Mike Spagat, Chair of the Board** Name *Mike Spagat*

Charity Registration No. 1166974

Company Registration No. 09082055

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2024

1 Statutory information

Ever Casualty Worldwide is a charitable company, limited by guarantee, registered in England and Wales number 09082055, charity number 1166974. The charitable company's registered office address is 86-90 Paul Street, London, EC2A 4NE. The registered office is the principle place of business. The accounts are prepared in sterling, which is the functional currency.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with 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), (Charities SORP FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS102.

2.3 Going concern

The Trustees believe the main risks to the charity are that funders may change their priorities, however the current funders have not indicated that this is the case. Based on this expected continuing support and funding already committed the trustees are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2.4 Income

Donations and grants receivable are included when receivable, unless conditions are attached which specify their application to later periods. Such income would then be carried forward as income received in advance (deferred income). Government grants likewise receivable are included when receivable, unless conditions are attached which specify their application to later periods

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

2.6 Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2024: continued

- 2.7 Expenditure and basis of apportioning costs Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category. Expenditure is classified under the following activity headings: Raising funds: Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Charitable activities: Expenditure on charitable activities includes conducting research, publishing analyses and recommendations, convening meetings and conferences, offering consultancy and expert advice and other activities undertaken to further the purposes of the charity and their associated support costs. Resources expended are allocated directly to the activity to which the cost relates. Salaries are allocated according to time spent, other shared costs are apportioned on an equal basis with central overhead costs apportioned on the basis of total expenditure on each activity.

- 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial subsequently measured at their settlement value.

- 2.9 Debtors

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

- 2.10 Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

- 2.11 Fundraising

Every Casualty Worldwide has contracted with a professional fundraiser during the year to support fundraising from Trusts, Foundations and Government grants and contracts. Funds are raised through individual donations, grants from Trusts, Foundations and Government grants and contracts.

- 2.12 Pensions

The charitable company operates an Auto Enrolment defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they are incurred.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2024: continued

3 Donations and legacies	Unrestricted £	Restricted £	Total 2024 £
Trust & Institutional Income			
Joseph Rowntree Charitable Trust	60,500	-	60,500
National Endowment for Democracy	-	20,531	20,531
Royal Holloway University	-	3,600	3,600
CB & HH Taylor	-	1,500	1,500
Edith M Ellis 1985 Charitable Trust	-	3,247	3,247
Le Gouvernement du Grand-Duché de Luxembourg	-	41,736	41,736
Chalk Cliff Trust	-	4,293	4,293
FDFA-HSD Switzerland	-	5,195	5,195
	60,500	80,102	140,602
Other Donations & Gift Aid	21,996	-	21,996
	21,996	-	21,996
Total from Donations & Legacies	82,496	80,102	162,598
<i>Donations and legacies</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
Trust & Institutional Income			
<i>Joseph Rowntree Charitable Trust</i>	65,500	-	65,500
	65,500	-	65,500
Voluntary Income			
<i>Individual Donations</i>	-	-	-
	-	-	-
Other Donations	15,796	-	15,796
	15,796	-	15,796
Total from Donations & Legacies	81,296	-	81,296

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2024: continued

4 Analysis of expenditure

	Cost of raising funds £	Charitable activities			2024 Total £
		Advocacy £	Support for Casualty Recorders Network (CRN) £	Support & Governance costs £	
Salaries, wages & related costs	6,367	9,551	46,191	3,817	65,925
Grants paid out - project costs	-	-	6,272	-	6,272
Staff recruitment, training & development	-	-	549	-	549
Travel & subsistence	-	667	-	-	667
Advocacy	-	784	-	-	784
Translation, research, design, digital licence & reports	-	833	7,624	-	8,456
Communications	-	-	-	-	-
Website & IT	-	47	47	-	93
General Office	-	-	-	1,067	1,067
Accountancy fees	-	-	-	5,111	5,111
Legal fees	-	-	-	-	-
Professional fees	13,226	-	-	-	13,226
Meetings	-	-	-	-	-
Companies House & registered office	-	-	-	264	264
Independent Examination	-	-	-	1,194	1,194
Total	19,593	11,881	60,682	11,453	103,608
Governance costs	2,435	1,476	7,541	(11,453)	-
Total expenditure 2024	22,028	13,357	68,223	-	103,608

		Unrestricted	Restricted	Total
Of the total expenditure:	2024	65,896	37,712	103,608
	2023	147,571	45,089	192,660

Analysis of expenditure - prior year comparative

	Cost of raising funds £	Charitable activities			2023 Total £
		Advocacy £	Support for Casualty Recorders Network (CRN) £	Support & Governance costs £	
Salaries, wages & related costs	19,429	23,316	48,002	11,658	102,404
Grants paid out - project costs	-	-	21,819	-	21,819
Staff recruitment, training & development	-	-	-	-	-
Travel & subsistence	-	7,192	-	-	7,192
Advocacy	-	26,359	-	-	26,359
Translation, research, design, digital licence & reports	-	2,009	-	-	2,009
Communications	-	7,250	7,250	3,625	18,125
Website & IT	-	237	237	-	474
General Office	-	1,080	1,080	241	2,402
Accountancy fees	-	-	-	3,404	3,404
Legal fees	-	-	-	4,740	4,740
Professional fees	-	-	-	2,208	2,208
Meetings	-	-	-	120	120
Companies House & registered office	-	-	-	210	210
Independent Examination	-	-	-	1,194	1,194
Total	19,429	67,443	78,388	27,400	192,660
Governance costs	3,221	11,182	12,997	(27,400)	-
Total expenditure 2023	22,650	78,625	91,385	-	192,660

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2024: continued

5 Net income for the year

	2024	2023
	£	£
The net income for the year is stated after charging:		
Independent Examination	1,194	1,194
	1,194	1,194

6 Staff costs

	2024	2023
	£	£
Staff costs during the year were:		
Salaries and wages	62,297	89,808
Social Security costs	1,249	5,556
Employer's contribution to defined contribution pension schemes	2,379	7,040
	65,925	102,404

Number of staff

The average monthly number of staff during the year was 2.8 (2023: 2)

There were no employees whose annual remuneration was £60,000 or more.

The key management personnel of the charitable company included the Trustees and Chief Executive Officer. Total benefits paid to key management personnel including NIC and pension were £33,665 (2023: £81,512).

No trustees received, nor are due to receive, any remuneration or expenses for the year (2023: nil).

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2024: continued

7	Debtors	2024	2023
	Due within one year:	£	£
	Accrued income	4,137	-
	Prepayments	514	564
	Other debtors	6,677	-
		11,328	564

8	Creditors	2024	2023
	Amounts falling due within one year:	£	£
	Trade creditors	12,182	3,174
	Social Security and other taxes	-	1,694
	Pension	894	990
	Accruals	1,491	1,491
	Other creditors	18	-
		14,585	7,349

9	Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
	Fund Balances at 31 December 2024 are represented by:			
	Tangible Fixed Assets	-	-	-
	Current Assets	69,725	54,572	124,297
	Creditors: Amounts falling due within one year	(2,403)	(12,182)	(14,585)
	Total net assets	67,322	42,390	109,712

Analysis of net assets between funds - prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund Balances at 31 December 2023 are represented by:			
Tangible Fixed Assets	-	-	-
Current Assets	57,377	-	57,377
Creditors: Amounts falling due within one year	(7,349)	-	(7,349)
Total net assets	50,028	-	50,028

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2024: continued

10 Funds

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	At 01-Jan 2024 £	Incoming £	Outgoing £	At 31-Dec 2024 £
Restricted Funds				
Ukrainian casualty recording	-	46,029	(13,983)	32,046
Horn of Africa casualty recording	-	28,878	(18,534)	10,344
International Advocacy	-	5,195	(5,195)	-
Total Restricted Funds	-	80,102	(37,712)	42,390
Unrestricted funds:				
General funds	50,028	83,190	(65,896)	67,322
Total funds	50,028	163,292	(103,608)	109,712

Restricted Funds - description

Ukrainian casualty recording

Horn of Africa casualty recording

International Advocacy

Support for Ukrainian casualty recording. To develop the capacity of the human rights defenders to record casualties in line with international standards in the Horn of Africa.

The final tranche from our international advocacy project to further develop support for casualty recording among political actors and influential stakeholders and to include the adoption of a thematic resolution on casualty recording at the Human Rights Council.

Funds - prior year comparative 2023

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	At 01-Jan 2023 £	Incoming £	Outgoing £	At 31-Dec 2023 £
Restricted Funds				
Wellspring Philanthropic Fund	45,089	-	(45,089)	-
Total Restricted Funds	45,089	-	(45,089)	-
Unrestricted funds:				
General funds	116,303	81,296	(147,571)	50,028
Total funds	161,392	81,296	(192,660)	50,028

Wellspring Philanthropic Fund

Special Ukraine Reponse, one-time contribution.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2024: continued

11 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

12 Related parties

Aggregated donations from trustees, director and family of the director amount to £16,423 during the year to 31 December 2024, previously 1 trustee donated £25,000 to be spread over 2021 and 2023.

There are no other donations from related parties, none which are outside the normal course of business and no restricted donations from related parties.

13 Pension and other post-retirement benefit commitments

Defined contribution	2024	2023
	£	£
Contributions payable by the company for the year	2,379	7,040

At 31 December 2024 £894 was outstanding, paid in February 2025 (2023: £990)

14 Contingent assets or liabilities

There are no contingent assets or liabilities at December 2024 (2023: Nil).

15 Professional indemnity insurance

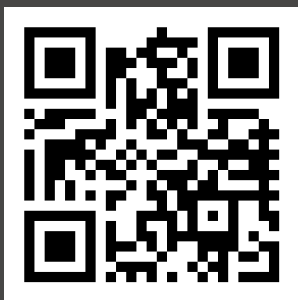
The charitable company has insurance to protect it from loss arising from the neglect or defaults of its Trustee, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The total insurance premium incurred by the charitable company during the year, including professional indemnity, totalled £822 (2023: £846).

16 Liability of members

Every Casualty Worldwide is a company limited by guarantee and has no share capital. In the event of the company being wound up, the liability of the members is limited to £1 each.

17 Ultimate controlling party

The charitable company was under the control of the trustees during the period under review. There is no single ultimate controlling party.



DONATE

**EVERY
CASUALTY
COUNTS**

Every Casualty Counts,
86 - 90 Paul Street,
London, United Kingdom,
EC21 4NE.

www.everycasualty.org

Every Casualty Counts is a trading name of Every Casualty Worldwide, a charity registered with the Charity Commission of England and Wales, No. 1166974 and a UK-registered company limited by guarantee no. 09082055. Qualified for IRC 501(c)(3) equivalency status in the USA. ECW has Special Consultative Status with ECOSOC (United Nations).

EVERY CASUALTY WORLDWIDE

England & Wales - Charity number 1166974

Accounts

Charity Registration No. 1166974
Company Registration No. 09082055 (England and Wales)

EVERY CASUALTY WORLDWIDE
(A company limited by guarantee)

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2023

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TRUSTEES AND DIRECTORS

- Professor Michael Spagat (Chair)
- Dr Iain Overton
- Katherine Brealey (resigned March 24)
- Professor Benjamin Valentio (appointed March 24)
- Oran Finegan (appointed March 24)
- Janet Anderson (appointed March 24)

REGISTERED OFFICE

86-90 Paul Street
London
EC2A 4NE

REGISTERED CHARITY NUMBER

1166974

COMPANY NUMBER

09082055

INDEPENDENT EXAMINER

Shruti Soni Limited
117A St. Johns Hill
Sevenoaks
TN13 3PE

BANKERS

Barclays Bank Plc
Leicester
LE87 2BB

As Chair of the Board of Trustees, it is my pleasure to present the Trustees' Annual Report for the year ending 31 December 2023. This year, Every Casualty Counts (ECC) has continued its vital work in ensuring that all lives lost to armed violence are properly documented, recorded, and acknowledged. In a world where armed conflicts continue to cause devastating loss of life, ECC's mission remains as crucial as ever.

2023 has been a challenging year, not only due to the escalation of conflicts in regions such as Ukraine, Sudan, and Syria but also because of the increasing complexity of ensuring that casualty records remain comprehensive and reliable in an environment of misinformation and disinformation. Despite these challenges, ECC has demonstrated resilience and dedication to its core mission.

A significant highlight of this year has been the expansion of our Casualty Recorders Network, with new partners joining from regions previously underrepresented in this vital work. The support for casualty recording in Ukraine has been particularly notable, enabling us to document the lives lost in the ongoing conflict there.

Our financial performance has been impacted by the volatile global situation, and while we experienced a net deficit this year, the Board of Trustees remains committed to ensuring ECC's sustainability. We have taken steps to reduce costs while maintaining the integrity of our work. Our unrestricted reserves at the end of 2023 remain above the minimum required to support our operations as we work towards securing sustainable funding for the future.

The Trustees are deeply grateful to our dedicated team, partners, and supporters.

Your collective commitment has made it possible for ECC to continue leading the global conversation on casualty recording, advocating for universal standards, and ensuring that no life lost to armed violence goes unrecorded.

We look forward with cautious optimism, knowing that our work is more important than ever in a world still deeply affected by violence.

Together, we will continue to strive for a world where every casualty counts.

Yours sincerely,

Mike Spagat

Professor Mike Spagat
Chair, Board of Trustees
Every Casualty Counts

The Board of Trustees are pleased to present their Trustees' Annual Report and accounts for the year ending 31 December 2023. The Trustees' Annual Report contains a Directors' Report as required by company law. The report and accounts comply with the requirements of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2019).

Structure, governance and management

Every Casualty Worldwide is incorporated in England and Wales and is a company limited by guarantee. Company registration number is 09082055. In 2016 Every Casualty Worldwide became a Charity registered in England and Wales, number 1166974. In 2021, the Trustees decided to use Every Casualty Counts (hereinafter 'ECC') as a working name.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Dr Iain Overton
Professor Michael Spagat
Katherine Brealey

The Board of Trustees assessed the major risks to which ECC is exposed and are satisfied that systems are in place to mitigate exposure to these major risks. These major risks include: securing sustainable funding for the medium to long term; recruiting and retaining high quality staff; and a change in donors' priorities.

Our approach

ECC's work is founded on the principle that every life lost to armed violence can and must be recorded and acknowledged. Ensuring that all casualties are documented in this way is not only a moral imperative – it is also an existing legal obligation and political commitment shared by states internationally. These duties are explicit within international humanitarian and human rights law. They are also reinforced by the global Sustainable Development Goals framework, which requires states to report annually on deaths resulting from armed conflict (SDG indicator 16.1.2).

Partial casualty records have long been compiled by multiple actors, for distinct purposes, in a wide variety of contexts worldwide. ECC's work has helped create a better understanding of the interlinkages between these initiatives. By directly supporting organisations engaged in casualty recording, linking them with relevant partners, and leading the development of universal standardised practices, ECC promotes a comprehensive and collaborative approach to achieving universal documentation.

Objectives and activities

ECC incorporated in England and Wales's objects are for the public benefit:

- to advance education and research in the practice of and procedures for recording casualties resulting from armed violence:
- to promote national and international conflict resolution and reconciliation for the public benefit with a view to saving lives and relieving suffering and distress including by (but not limited to) the following means:

- promoting the careful recording of casualties and providing technical advice on the methodology and practice of casualty recording;
- research into any aspect of the recording of casualties resulting from armed violence, including its practice, procedures, development and impacts;
- raising awareness of, and promoting support for, the careful recording of casualties provided that all activities shall be balanced and shall maintain or enhance the Charity's commitment to remaining impartial.

The policies adopted in furtherance of these objects are:

- The development and support of the practice of casualty recording through (a) research and knowledge exchange into existing practice, and (b) the collaborative development and promotion with practitioners and end users of international standards for the field.
- Advocacy to states, UN bodies, and other international agencies, to strengthen and expand support of casualty recording in both policy and practice.
- Communication and awareness raising among the general public on the subject of casualty recording, including its benefits, current limitations, and how it may be improved.

There has been no change in these policies during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission under the Charities Act 2011 in deciding what activities ECC should undertake.

Achievements and performance

2023 was another year marked by high levels of armed violence globally, following on directly from the worst year for deaths from armed conflict since the 1994 Rwandan genocide. The international armed conflict in Ukraine continued, and armed violence escalated in contexts including CAR, Haiti, Israel, Palestine, Sudan, and Syria. Elsewhere, in multiple post-conflict contexts, survivors continued to seek justice and transparency about the fate of their loved ones.

Throughout the year, ECC worked with casualty recording organisations operating across the globe to support their efforts to document, identify and verify victims of armed conflict. We also continued our engagement in international political fora to strengthen global understanding of, and support for, casualty recording.

Highlights of ECC's activities and achievements during 2023 include:

Expansion of the Casualty Recorders Network: Seven new organisations joined the CRN during the year. This included several organisations working on conflicts/regions which were previously not represented in the CRN including Chad, Iran and Sri Lanka.

Sharing and improving global practice: Throughout the year ECC held a number of expert webinars on practical and technical issues around casualty recording, such as forensic identification, dis-information and mental health support. We also convened an ongoing task force on effective Data Management.

Support for Ukraine: ECC provided funding and technical advice to a newly-established casualty recording organisation in Ukraine. This enabled it to develop and continue its activities documenting the life stories of individuals killed in the war.

New research: In March we published a comprehensive report on states' casualty recording obligations in international humanitarian and human rights law. This report was launched at a side event of the UN Human Rights Council in Geneva, attended by diplomats and IGO representatives.

International advocacy: ECC participated in all three sessions of the UN Human Rights Council in 2023. We drafted joint interventions with CRN members, submitting a total of seven written statements and making nine oral interventions across the year. We also worked with the core group of states for casualty recording to organise and participate in a panel event on casualty recording at the October session of the Council.

UN collaboration: We worked closely with OHCHR to prepare their global report on the impact of casualty recording, and its recommendations. We helped 22 CRN members and other partners draft 16 separate submissions to the call for input, in three languages.

Financial review and reserves policy

In 2023 ECC received income of £81,296, all of which was unrestricted (2022: £178,988; £133,899 unrestricted funds and £45,089 restricted).

In 2023, total expenditure was £ 192,660 (2022: £128,553) generating a net deficit of £111,364 (2022: net income £50,435). In 2023 the restricted funds brought forward from 2022 of £ 45,089 were fully spent contributing to the high net deficit in the year.

It is the policy of ECC that unrestricted funds which have not been designated for a specific use should be maintained at a level that covers a minimum of three months expenditure. We actively monitor our reserves position and consider our forecast position at quarterly board meetings.

ECC's unrestricted, general reserve at 31st December 2023 stands at £50,028 with no unspent restricted funds (2022: £161,392; £116,303 unrestricted; £45,089 restricted). Reserves of £50,028 are slightly higher than the minimum 3 month expenditure, when restricted expenditure is excluded, with approximately 1 further month of cover provided.

The Trustees considers that reserves at this level are sufficient to continue ECC's current activities while consideration is given to ways in which additional funds may be raised. The Trustees have taken action to reduce costs to ensure that resources necessary are available to allow essential operations to proceed into 2024, with cashflow and expenditure is being closely monitored.

Disclosure of information to examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the examination, but of which the examiners are unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the examiners are aware of such information.

Independent Examiner

Shruti Soni Ltd were appointed as Independent Examiners to the Charity in 2021 and have scrutinized the 2023 accounts.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2023 was 3 (2022:5). The Trustees are members of the charity. The Trustees have no beneficial interest in the charity and are not remunerated.

Statement of Trustees' responsibilities

The Trustees (who are also directors of Every Casualty Worldwide for the purposes of company law) are responsible for preparing the Trustees' Annual 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

On behalf of the board of Trustees on 17th September 2024

Michael Spagat

Mike Spagat
Chair of the Trustees

**Independent Examiner's Report
To the Trustees of Every Casualty Worldwide**

I report on the accounts of the company for the year ended 31 December 2023 which are set out on pages 8-17.

Responsibilities and basis of report

As the charity trustees of the company (and also 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 company 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 your company's accounts as 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

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 that in any material respect:

1. accounting records were not kept in respect of the company 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.

Shruti Soni

Shruti Soni FCCA FCIE
Shruti Soni Ltd 117A
St Johns Hill
Sevenoaks
TN13 3PE

Date: 19 September 2024

**Every Casualty Worldwide
(Limited by Guarantee)**

**Statement of Financial Activities
(including Income and Expenditure Account)
For the year ended 31st December 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2022 £</i>
Income							
Donations and legacies	3	81,296	-	81,296	133,899	45,089	178,988
Total income		81,296	-	81,296	133,899	45,089	178,988
Expenditure:	4						
Raising funds		22,650	-	22,650	11,814	-	11,814
Charitable activities		124,921	45,089	170,010	116,739	-	116,739
Total expenditure		147,571	45,089	192,660	128,553	-	128,553
Net income		(66,275)	(45,089)	(111,364)	5,346	45,089	50,435
Net income and net movement in funds for the year		(66,275)	(45,089)	(111,364)	5,346	45,089	50,435
Reconciliation of funds							
Total funds brought forward		116,303	45,089	161,392	110,957	-	110,957
Total funds carried forward		£ 50,028	-	£ 50,028	£ 116,303	£ 45,089	£ 161,392

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on the following pages form part of these accounts.

**Every Casualty Worldwide
(Limited by Guarantee)**

**Balance Sheet
As at 31st December 2023**

	Note	2023 £	2022 £
Current assets			
Debtors	7	564	536
Cash at bank and in hand		56,813	181,119
		57,377	181,655
Liabilities:			
Creditors: Amount falling due within one year	8	7,349	20,263
		7,349	20,263
Net current assets / (liabilities)		50,028	161,392
Total assets less current liabilities		50,028	161,392
The funds of the charity:			
Restricted income funds	10	-	45,089
Unrestricted income funds	10		
General reserve		50,028	116,303
Total charity funds		50,028	161,392

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st December 2023. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with sections 386 and 387 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes on the following pages form part of these accounts.

The accounts were approved by the Board on 17th September 2024

Michael Spagat
Trustee

Michael Spagat

Charity Registration No. 1166974
Company Registration No. 09082055

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2023

1 Statutory information

Ever Casualty Worldwide is a charitable company, limited by guarantee, registered in England and Wales number 09082055, charity number 1166974. The charitable company's registered office address is 86-90 Paul Street, London, EC2A 4NE. The registered office is the principle place of business. The accounts are prepared in sterling, which is the functional currency.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with 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), (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS102.

2.3 Going concern

The Trustees believe the main risks to the charity are that funders may change their priorities, however the current funders have not indicated that this is the case. Based on this expected continuing support and funding already committed the trustees are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2.4 Income

Donations and grants receivable are included when receivable, unless conditions are attached which specify their application to later periods. Such income would then be carried forward as income received in advance (deferred income). Government grants likewise receivable are included when receivable, unless conditions are attached which specify their application to later periods

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2023: *continued*

2.6 Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

2.7 Expenditure and basis of apportioning costs

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category. Expenditure is classified under the following activity headings:

Raising funds: Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Charitable activities: Expenditure on charitable activities includes conducting research, publishing analyses and recommendations, convening meetings and conferences, offering consultancy and expert advice and other activities undertaken to further the purposes of the charity and their associated support costs. Resources expended are allocated directly to the activity to which the cost relates. Salaries are allocated according to time spent, other shared costs are apportioned on an equal basis with central overhead costs apportioned on the basis of total expenditure on each activity.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial subsequently measured at their settlement value.

2.9 Debtors

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

2.10 Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.11 Fundraising

Every Casualty Worldwide doesn't use 3rd party fundraising organisations. Funds are raised through individual donations, grants from Trusts, Foundations and Government grants and contracts.

2.12 Pensions

The charitable company operates an Auto Enrolment defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they are incurred.

**Every Casualty Worldwide
(Limited by Guarantee)**

Notes to the financial statements for the year ended 31st December 2023: continued

3 Donations and legacies	Unrestricted	Restricted	Total 2023
	£	£	£
Trust & Institutional Income			
Joseph Rowntree Charitable Trust	65,500	-	65,500
	65,500	-	65,500
Other Donations			
	15,796	-	15,796
	15,796	-	15,796
Total from Donations & Legacies	81,296	-	81,296

Donations and legacies	Unrestricted	Restricted	Total 2022
	£	£	£
Trust & Institutional Income			
Wellspring Philanthropic Fund	82,836	45,089	127,925
Joseph Rowntree Charitable Trust	50,000	-	50,000
	132,836	45,089	177,925
Other Donations			
	1,063	-	1,063
	1,063	-	1,063
Total from Donations & Legacies	133,899	45,089	178,988

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2023: continued

4 Analysis of expenditure

	Charitable activities				2023 Total £
	Cost of raising funds	Advocacy	Support for Casualty Recorders Network (CRN)	Support & Governance costs	
	£	£	£	£	
Salaries, wages & related costs	19,429	23,316	48,002	11,658	102,404
Grants paid out - project costs	-	-	21,819	-	21,819
Staff recruitment, training & development	-	-	-	-	-
Travel & subsistence	-	7,192	-	-	7,192
Advocacy	-	26,359	-	-	26,359
Translation, research, design, digital licence & reports	-	2,009	-	-	2,009
Communications	-	7,250	7,250	3,625	18,125
Website & IT	-	237	237	-	474
General Office	-	1,080	1,080	241	2,402
Accountancy fees	-	-	-	3,404	3,404
Legal fees	-	-	-	4,740	4,740
Professional fees	-	-	-	2,208	2,208
Meetings	-	-	-	120	120
Companies House & registered office	-	-	-	210	210
Independent Examination	-	-	-	1,194	1,194
Total	19,429	67,443	78,388	27,400	192,660
Governance costs	3,221	11,182	12,997	(27,400)	-
Total expenditure 2023	22,650	78,625	91,385	-	192,660
		Unrestricted	Restricted	Total	
Of the total expenditure:	2023	147,571	45,089	192,660	
	2022	128,553	-	128,553	

Analysis of expenditure - prior year comparative

	Charitable activities				2022 Total £
	Cost of raising funds	Advocacy	Support for Casualty Recorders Network (CRN)	Support & Governance costs	
	£	£	£	£	
Salaries, wages & related costs	10,617	35,391	41,145	7,078	94,231
Staff recruitment, training & development	-	-	5,670	-	5,670
Travel & subsistence	-	1,286	-	-	1,286
Advocacy	-	18,056	-	-	18,056
Translation, research, design, digital licence & reports	-	908	-	-	908
Communications	-	-	-	1,100	1,100
Website & IT	-	517	517	-	1,034
General Office	-	713	713	158	1,584
Accountancy fees	-	-	-	3,175	3,175
Legal fees	-	-	-	-	-
Meetings	-	-	-	-	-
Companies House & registered office	-	-	-	234	234
Independent Examination	-	-	-	1,275	1,275
Total	10,617	56,871	48,045	13,020	128,553
Governance costs	1,197	6,409	5,415	(13,020)	-
Total expenditure 2022	11,814	63,280	53,459	-	128,553

**Every Casualty Worldwide
(Limited by Guarantee)**

Notes to the financial statements for the year ended 31st December 2023: continued

5 Net income for the year

	2023	2022
	£	£
The net income for the year is stated after charging:		
Independent Examination	1,194	1,275

6 Staff costs

	2023	2022
	£	£
Staff costs during the year were:		
Salaries and wages	89,808	83,170
Social Security costs	5,556	4,812
Employer's contribution to defined contribution pension schemes	7,040	6,249
	102,404	94,231

Number of staff

The average monthly number of staff during the year was 2 (2022: 1.75)

There was 1 employee whose annual remuneration was £60,000 or more.

The key management personnel of the charitable company included the Trustees and Chief Executive Officer. Total benefits paid to key management personnel including NIC and pension were £81,512 (2022: £75,782).

No trustees received, nor are due to receive, any remuneration or expenses for the year (2022: nil).

**Every Casualty Worldwide
(Limited by Guarantee)**

Notes to the financial statements for the year ended 31st December 2023: continued

7 Debtors	2023	2022
Due within one year:	£	£
Accrued income	-	-
Prepayments	564	536
	564	536

8 Creditors	2023	2022
Amounts falling due within one year:	£	£
Trade creditors	3,174	2,149
Social Security and other taxes	1,694	-
Pension	990	998
Deferred income	-	15,625
Accruals	1,491	1,491
	7,349	20,263

9 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund Balances at 31 December 2023 are represented by:			
Tangible Fixed Assets	-	-	-
Current Assets	57,377	-	57,377
Creditors: Amounts falling due within one year	(7,349)	-	(7,349)
Total net assets	50,028	-	50,028

Analysis of net assets between funds - prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund Balances at 31 December 2022 are represented by:			
Tangible Fixed Assets	-	-	-
Current Assets	136,566	45,089	181,655
Creditors: Amounts falling due within one year	(20,263)	-	(20,263)
Total net assets	116,303	45,089	161,392

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2023: continued

10 Funds

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	At 01-Jan 2023 £	Incoming £	Outgoing £	At 31-Dec 2023 £
Restricted Funds				
Wellspring Philanthropic Fund	45,089	-	(45,089)	-
Total Restricted Funds	45,089	-	(45,089)	-
Unrestricted funds:				
General funds	116,303	81,296	(147,571)	50,028
Total funds	161,392	81,296	(192,660)	50,028

Restricted Funds - description

Wellspring Philanthropic Fund Special Ukraine Reponse, one-time contribution.

Funds - prior year comparative 2022

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	At 01-Jan 2022 £	Incoming £	Outgoing £	At 31-Dec 2022 £
Restricted Funds				
Wellspring Philanthropic Fund	-	45,089	0	45,089
Total Restricted Funds	-	45,089	0	45,089
Unrestricted funds:				
General funds	110,957	133,899	(128,553)	116,303
Total funds	110,957	178,988	(128,553)	161,392

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2023: continued

11 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

12 Related parties

Micheal Spagat made a donation of £25,000 during the year to 31 December 2021 to be spread over 2021 and 2023.

There are no other donations from related parties, none which are outside the normal course of business and no restricted donations from related parties.

13 Pension and other post-retirement benefit commitments

Defined contribution	2023	2022
	£	£
Contributions payable by the company for the year	7,040	6,249

At 31 December 2023 £990 was outstanding, paid in January 2024 (2022: £998)

14 Contingent assets or liabilities

There are no contingent assets or liabilities at December 2023 (2022: Nil).

15 Professional indemnity insurance

The charitable company has insurance to protect it from loss arising from the neglect or defaults of its Trustee, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The total insurance premium incurred by the charitable company during the year totalled £846 (2022: £804).

16 Liability of members

Every Casualty Worldwide is a company limited by guarantee and has no share capital. In the event of the company being wound up, the liability of the members is limited to £1 each.

17 Ultimate controlling party

The charitable company was under the control of the trustees during the period under review. There is no single ultimate controlling party.

EVERY CASUALTY WORLDWIDE

England & Wales - Charity number 1166974

Accounts

Charity Registration No. 1166974
Company Registration No. 09082055 (England and Wales)

EVERY CASUALTY WORLDWIDE
(A company limited by guarantee)

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2022

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TRUSTEES AND DIRECTORS

- Professor Michael Spagat (Chair)
- Dr Iain Overton
- Katherine Brealey (appointed 27 March 2023)
- Professor Susan Breau (resigned 5 January 2023)
- Jay Ahmed (resigned 16 March 2023)
- Shareen Holmer (resigned 16 March 2023)

REGISTERED OFFICE 86-90 Paul Street
London
EC2A 4NE

REGISTERED CHARITY NUMBER 1166974

COMPANY NUMBER 09082055

INDEPENDENT EXAMINER Shruti Soni Limited
117A St. Johns Hill
Sevenoaks
TN13 3PE

BANKERS Barclays Bank Plc
Leicester
LE87 2BB

The Board of Trustees are pleased to present their Trustees' Annual Report and accounts for the year ending 31 December 2022. The Trustees' Annual Report contains a Directors' Report as required by company law. The report and accounts comply with the requirements of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2019).

Structure, governance and management

Every Casualty Worldwide is incorporated in England and Wales and is a company limited by guarantee. Company registration number is 09082055. In 2016 Every Casualty Worldwide became a Charity registered in England and Wales, number 1166974. In 2021, the Trustees decided to use Every Casualty Counts (hereinafter 'ECC') as a working name.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Dr Iain Overton
Professor Michael Spagat
Jay Ahmed
Professor Susan Breau
Shareen Holmer

The Board of Trustees assessed the major risks to which ECC is exposed and are satisfied that systems are in place to mitigate exposure to these major risks. These major risks include: securing sustainable funding for the medium to long term; recruiting and retaining high quality staff; and a change in donors' priorities.

Funding

The funding climate continues to be challenging. That said, during 2022 ECC received funding from three high quality sources and achieved record income. It is clear that excellent delivery of outcomes, the effective management of relationships with existing funders and efforts to diversify our funding base are crucial for our long term, sustainable success.

Employee Satisfaction

2022 was a year of development for ECC. We were able to add a Global Network Development Lead to our team who has reinvigorated our global network of casualty recorders. This has enabled us to deliver the outcomes and activities we have committed to in our agreements with donors, and further our work in pursuit of our charitable purpose.

Scale

ECC is a small organisation with an intentionally specific focus to its work. We added an additional role Global Network Development Lead in April 2022 to our team, for three days a week. Alongside the Executive Director and the consultant Advocacy Director ECC operates with around 2 FTE.

Objectives and activities

ECC incorporated in England and Wales's objects are for the public benefit:

- to advance education and research in the practice of and procedures for recording casualties resulting from armed violence:
- to promote national and international conflict resolution and reconciliation for the public benefit with a view to saving lives and relieving suffering and distress including by (but not limited to) the following means:
 - promoting the careful recording of casualties and providing technical advice on the methodology and practice of casualty recording;
 - research into any aspect of the recording of casualties resulting from armed violence, including its practice, procedures, development and impacts;
 - raising awareness of, and promoting support for, the careful recording of casualties provided that all activities shall be balanced and shall maintain or enhance the Charity's commitment to remaining impartial.

The policies adopted in furtherance of these objects are:

- The development and support of the practice of casualty recording through (a) research and knowledge exchange into existing practice, and (b) the collaborative development and promotion with practitioners and end users of international standards for the field.
- Advocacy to states, UN bodies, and other international agencies, to strengthen and expand support of casualty recording in both policy and practice.
- Communication and awareness raising among the general public on the subject of casualty recording, including its benefits, current limitations, and how it may be improved.

There has been no change in these policies during the year.

Through its work in 2022 ECC has:

- a. Contributed and communicated new knowledge and understanding about existing casualty recording practice;
- b. Raised the profile of casualty recording among a greater number of states and key policymakers in the international system, including by engaging them in direct dialogue concerning the methods and benefits of casualty recording. This led to the first ever resolution on casualty recording at the UN Human Rights Council;
- c. Continued the process of increasing the distribution and understanding of the *Standards for Casualty Recording* among practitioners and those who can support the work of practitioners.

The Trustees have paid due regard to guidance issued by the Charity Commission under the Charities Act 2011 in deciding what activities ECC should undertake.

Achievements and performance

Over 2022, our achievements and performance came under the following objectives:

Outcome 1: The Casualty Recorders Network has increased its membership, activities, and impact, with currently under-represented conflicts as a priority.

A revitalised, active and expanding Casualty Recorders Network is a crucial part of ECC's impact. Therefore, over 2022 we have:

- recruited a high-calibre Network Development Lead. The talented, experienced and highly-capable Federica Riccardi joined us from the ICRC in April 2022 in order to focus on the network.
- taken a systematic approach to our network engagement. We have developed a Members Value Proposition, which sets out the rationale for organisations to become a member of the network. This sets out our 'offer' and informs our engagement. We have also developed a new membership form.
- held individual interviews or meetings with over half the existing network members to discuss needs, strengths, new challenges and the future network strategy.
- conducted an analysis of the under-represented countries and conflicts in order to inform our approaches to additional members of the network. We reached out to a range of potential new members, with some joining – or are in the process of applying to join – the casualty recorders network.
- launched a monthly webinar series for network members and explored how to develop a practical guide to implement the Standards for Casualty Recording, based on feedback from our members.
- opened up opportunities for network members to speak at relevant events, including a side event at the Human Rights Council on Syria – attracting people on to the panel including Hanny Megally from UN Syria Commission of Inquiry to support casualty recording. We also supported members to work together towards joint projects.

Outcome 2: States and INGOs demonstrate an increased understanding of and support for casualty recording, its practitioners and the Standards.

This is the area in which we have made accelerated progress over 2022. This included:

- The UN Human Rights Council adopted its first ever resolution on casualty recording titled '*The importance of casualty recording for the promotion and protection of human rights*'. We have engaged extensively in this process and supported the Core Group of States and the negotiators to bring the resolution forward – and to have it adopted by consensus, so not requiring a vote. This made use of our recently-awarded ECOSOC status which enabled us to be in the room. We also made our first oral intervention during these negotiations – another milestone for our external influence.

The next steps offer even greater potential. The Office of the High Commissioner for Human Rights will now create a report on casualty recording and human rights to report back in 2023.

We've been preparing the ground with the OHCHR officials who will lead on this report to position ourselves to support the process – and explore how to get the Casualty Recorders Network engaged in this too.

- We also developed a substantial report which analyses the obligations of States to record casualties under international humanitarian and human rights law. We will finalise and launch this in 2023 as part of our engagement with the UN Human Rights Council.
- At the same time, we have had a focus on Ukraine. We have provided the background to a BBC online article on casualty recording in Ukraine, through several interviews with the journalists involved. We're also quoted in the article itself: <https://www.bbc.co.uk/news/world-europe-61987945>

We participated in an event in the UK Parliament on casualty recording in Ukraine at the start of this week. This was organised by Action on Armed Violence (a member of our network) and a group of UK MPs interested in Explosive Threats. It provided a platform for ECC to speak about casualty recording and its role in legal accountability, alongside Oleksandra Matviichuk, Nobel peace prize winner from the Center for Civil Liberties in Kyiv.

- In addition, we supported the International Network on Explosive Weapons (INEW) coalition - of which ECC is a member - towards the implementation of the EWIPA declaration which was agreed in 2022. This declaration makes explicit reference to casualty recording in its preamble, recognising "the importance of efforts to record and track civilian casualties". It is an important step towards stronger commitment by States to provide relevant information on direct and indirect civilian harm in relation to the use of explosive weapons in populated areas.

Outcome 3: ECC is a strengthened and professional organisation, with a more sustainable and diversified funding base.

- Organisationally we have a stronger under-pinning to our operations. In 2022 we put in place strengthened finance policy and procedures – agreed with the Board – and prioritised key policies including agreeing our travel policy. Over 2023 we have plans in place continue to update and refresh all of our policies.
- We started work on our first ever strategy, working with Charlie Brown at Strategy for Humanity. Charlie held interviews in person with the Board, team and some key stakeholders. We followed up the feedback from this and began developing our mission, vision, goals and objectives. The Board has been consulted at key stages with the framework being agreed. The strategy will be finalised in 2023 and guide our activities over the period 2023-25.
- We are also developing our team to bring in the skills we need to enhance our impact. We will ensure that we have the right people in the rights roles at the right time. We conducted

a skills audit of all trustees which confirms strengths and highlights skills, experience and networks we could benefit from developing at Board level.

- We successfully applied to the Joseph Rowntree Charitable Trust – who have agreed to fund us for an additional three years from January 2023. Indeed, they have increased their support for our work to £165,000 over three years.
- Equally, we have an analysis of potential funders and are exploring the strategic fit with our developing strategy. We are also identifying potential partners, including members of the Casualty Recorders Network, with whom we can develop joint applications.

Our future plans include:

- Completing the first full external strategy process, which will lead to a three-year strategic plan and guide our development and decisions over the medium term.
- Working with the supportive group of states to raise the profile of casualty recording at the UN Human Rights Council, working towards the report by the Office of the High Commissioner for Human Rights (OHCHR) and follow up process in the Human Rights Council.
- Extending the reach of the Casualty Recorders Network into a greater number of countries and contexts, especially those currently under-represented in the network. This will be led by the dedicated Global Network Development Lead position.
- Developing new ways to support members of this network, including developing practical guidance to implement the Standards for Casualty Recording.
- Continuing to strengthen the organisation and our governance. We will continue to ensure we have the right people in the right roles, in the team and on the Trustee Board, in pursuit of realising our charitable objectives.

Financial review and reserves policy

In 2022 ECC generated record income of £178,988 (£133,899 unrestricted funds and £45,089 restricted). This compares with our previous highest income of £167,194 in 2021 (£136,882 unrestricted; £30,312 restricted).

In 2022, total expenditure was £128,553 with net income at £50,435 (2021: £117,438 expenditure; £49,756 net income).

Funds carried forward from 2022 were £161,392 (£116,303 unrestricted; £45,089 restricted). In 2021 this was £110,957 in unrestricted funds.

It is the policy of ECC that unrestricted funds which have not been designated for a specific use should be maintained at a level that covers a minimum of three months expenditure. We actively monitor our reserves position and consider our forecast position at quarterly board meetings.

EVERY CASUALTY WORLDWIDE
(A company limited by guarantee)
ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES ("The trustees")
For the year ended 31st December 2022

ECC's unrestricted, general reserve at 31st December 2022 stood at £116,303 (2021: £110,957) with £45,089 restricted income funds carried forward to 2023 (2021: £nil).

The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue ECC's current activities while consideration is given to ways in which additional funds may be raised. The Trustees judge that the level of reserves maintained throughout 2022 were sufficient for the Charity to gain the new resources necessary to allow essential operations to proceed into 2023.

Disclosure of information to examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the examination, but of which the examiners are unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the examiners are aware of such information.

Independent Examiner

Shruti Soni Ltd were appointed as Independent Examiners to the Charity in 2023 and have examined the 2022 accounts.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 5 (2021:5). The Trustees are members of the charity. The Trustees have no beneficial interest in the charity and are not remunerated.

Statement of Trustees' responsibilities

The Trustees (who are also directors of Every Casualty Worldwide for the purposes of company law) are responsible for preparing the Trustees' Annual 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

Signed on behalf of the board of Trustees 20th September 2023

Michael Spagat

Michael Spagat
Chair of the Trustees

Independent Examiner's Report To the Trustees of Every Casualty Worldwide

I report on the accounts of the company for the year ended 31 December 2022 which are set out on pages 10 to 19.

Responsibilities and basis of report

As the charity trustees of the company (and also 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 company 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 your company's accounts as 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

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 that in any material respect:

1. accounting records were not kept in respect of the company 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.

Shruti Soni

Shruti Soni FCCA FCIE
Shruti Soni Ltd
117A St Johns Hill
Sevenoaks TN13 3PE
Date 25/09/2023

**Every Casualty Worldwide
(Limited by Guarantee)**

**Statement of Financial Activities
(including Income and Expenditure Account)
For the year ended 31st December 2022**

Income	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
Donations and legacies	3	133,899	45,089	178,988	<i>136,882</i>	<i>30,312</i>	<i>167,194</i>
Total income		133,899	45,089	178,988	<i>136,882</i>	<i>30,312</i>	<i>167,194</i>
Expenditure:	4						
Raising funds		11,814	-	11,814	<i>5</i>	<i>-</i>	<i>5</i>
Charitable activities		116,739	-	116,739	<i>72,740</i>	<i>44,693</i>	<i>117,433</i>
Total expenditure		128,553	-	128,553	<i>72,745</i>	<i>44,693</i>	<i>117,438</i>
Net income		5,346	45,089	50,435	<i>64,137</i> (	<i>14,381)</i>	<i>49,756</i>
Net income and net movement in funds for the year		5,346	45,089	50,435	<i>64,137</i> (	<i>14,381)</i>	<i>49,756</i>
Reconciliation of funds							
Total funds brought forward		110,957	-	110,957	<i>46,820</i>	<i>14,381</i>	<i>61,201</i>
Total funds carried forward		£ 116,303	£ 45,089	£ 161,392	£ 110,957	- £	110,957

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on the following pages form part of these accounts.

**Every Casualty Worldwide
(Limited by Guarantee)**

Balance Sheet

As at 31st December 2022

	Note	2022 £	2021 £
Current assets			
Debtors	7	536	6,733
Cash at bank and in hand		181,119	122,360
		181,655	129,093
Liabilities:			
Creditors: Amount falling due within one year	8	20,263	18,136
		20,263	18,136
Net current assets / (liabilities)		161,392	110,957
Total assets less current liabilities		161,392	110,957
The funds of the charity:			
Restricted income funds	10	45,089	-
Unrestricted income funds	10		
General reserve		116,303	110,957
Total charity funds		161,392	110,957

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st December 2022. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with sections 386 and 387 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes on the following pages form part of these accounts.

The accounts were approved by the Board on 20th September 2023

Michael Spagat

Trustee

Charity Registration No. 1166974
Company Registration No. 09082055

Michael Spagat

Name

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2022

1 Statutory information

Ever Casualty Worldwide is a charitable company, limited by guarantee, registered in England and Wales number 09082055, charity number 1166974. The charitable company's registered office address is 86-90 Paul Street, London, EC2A 4NE. The registered office is the principle place of business. The accounts are prepared in sterling, which is the functional currency.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with 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), (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS102.

2.3 Going concern

The Trustees believe the main risks to the charity are that funders may change their priorities, however the current funders have not indicated that this is the case. Based on this expected continuing support and funding already committed the trustees are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2.4 Income

Donations and grants receivable are included when receivable, unless conditions are attached which specify their application to later periods. Such income would then be carried forward as income received in advance (deferred income). Government grants likewise receivable are included when receivable, unless conditions are attached which specify their application to later periods

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2022: *continued*

2.6 Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

2.7 Expenditure and basis of apportioning costs

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category. Expenditure is classified under the following activity headings:

Raising funds: Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Charitable activities: Expenditure on charitable activities includes conducting research, publishing analyses and recommendations, convening meetings and conferences, offering consultancy and expert advice and other activities undertaken to further the purposes of the charity and their associated support costs. Resources expended are allocated directly to the activity to which the cost relates. Salaries are allocated according to time spent, other shared costs are apportioned on an equal basis with central overhead costs apportioned on the basis of total expenditure on each activity.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial subsequently measured at their settlement value.

2.9 Debtors

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

2.10 Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.11 Fundraising

Every Casualty Worldwide doesn't use 3rd party fundraising organisations. Funds are raised through individual donations, grants from Trusts, Foundations and Government grants and contracts.

2.12 Pensions

The charitable company operates an Auto Enrolment defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they are incurred.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2022: continued

3 Donations and legacies	Unrestricted £	Restricted £	Total 2022 £
Trust & Institutional Income			
Wellspring Philanthropic Fund	82,836	45,089	127,925
Joseph Rowntree Charitable Trust	50,000	-	50,000
	132,836	45,089	177,925
Other Donations			
	1,063	-	1,063
	1,063	-	1,063
Total from Donations & Legacies	133,899	45,089	178,988

<i>Donations and legacies</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2021 £</i>
Trust & Institutional Income			
<i>Wellspring Philanthropic Fund</i>	71,152	-	71,152
<i>Joseph Rowntree Charitable Trust</i>	50,000	-	50,000
<i>Tigray project</i>	-	30,312	30,312
	121,152	30,312	151,464
Government Grants			
<i>FDFA-HSD Switzerland</i>	-	-	-
	-	-	-
Other Donations			
	15,730	-	15,730
	15,730	-	15,730
Total from Donations & Legacies	136,882	30,312	167,194

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2022: continued

4 Analysis of expenditure

	Charitable activities				2022 Total £
	Cost of raising funds	Advocacy	Support for Casualty Recorders Network (CRN)	Support & Governance costs	
	£	£	£	£	
Salaries, wages & related costs	10,617	35,391	41,145	7,078	94,231
Staff recruitment, training & development	-	-	5,670	-	5,670
Travel & subsistence	-	1,286	-	-	1,286
Translation, research, design, digital licence & reports	-	18,964	-	-	18,964
Communications	-	-	-	1,100	1,100
Website & IT	-	517	517	-	1,034
General Office	-	713	713	158	1,584
Accountancy fees	-	-	-	3,175	3,175
Companies House & registered office	-	-	-	234	234
Independent Examination	-	-	-	1,275	1,275
Total	10,617	56,871	48,045	13,020	128,553
Governance costs	1,197	6,409	5,415	(13,020)	-
Total expenditure 2022	11,814	63,280	53,459	-	128,553

	Unrestricted	Restricted	Total
Of the total expenditure: 2022	128,553	-	128,553
2021	72,745	44,693	117,438

Analysis of expenditure - prior year comparative

	Charitable activities				2021 Total £
	Cost of raising funds	Advocacy	Support for Casualty Recorders Network (CRN)	Support & Governance costs	
	£	£	£	£	
Salaries, wages & related costs	-	29,686	29,686	-	59,372
Staff recruitment, training & development	-	2350	2350	-	4,700
Travel & subsistence	-	-	-	-	-
Translation, research, design, digital licence & reports	-	28,896	7,536	-	36,432
Website & IT	-	5,075	5,075	-	10,150
General Office	5	676	541	135	1,357
Accountancy fees	-	-	-	3,621	3,621
Legal fees	-	-	-	600	600
Meetings	-	-	-	-	-
Companies House & registered office	-	-	-	126	126
Independent Examination	-	-	-	1,080	1,080
Total	5	66,683	45,188	5,562	117,438
Governance costs	-	3,315	2,247	(5,562)	-
Total expenditure 2021	5	69,998	47,434	-	117,438

**Every Casualty Worldwide
(Limited by Guarantee)**

Notes to the financial statements for the year ended 31st December 2022: continued

5 Net income for the year

	2022	2021
	£	£
The net income for the year is stated after charging:		
Independent Examination	1,275	1,080

6 Staff costs

	2022	2021
	£	£
Staff costs during the year were:		
Salaries and wages	83,170	53,200
Social Security costs	4,812	2,542
Employer's contribution to defined contribution pension schemes	6,249	3,630
	94,231	59,372

Number of staff

The average monthly number of staff during the year was 1.75 FTE 1.6 (2021: 1.5 FTE:2)

There was 1 employee whose annual remuneration was £60,000 or more.

The key management personnel of the charitable company included the Trustees and Chief Executive Officer. Total benefits paid to key management personnel including NIC and pension were £75,782 (2021: £62,814).

No trustees received, nor are due to receive, any remuneration or expenses for the year (2021: nil).

**Every Casualty Worldwide
(Limited by Guarantee)**

Notes to the financial statements for the year ended 31st December 2022: continued

7 Debtors	2022	2021
Due within one year:	£	£
Accrued income	-	6,250
Prepayments	536	483
	536	6,733

8 Creditors	2022	2021
Amounts falling due within one year:	£	£
Trade creditors	2,149	570
Pension	998	726
Deferred income	15,625	15,625
Accruals	1,491	1,215
	20,263	18,136

9 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund Balances at 31 December 2022 are represented by:			
Tangible Fixed Assets	-	-	-
Current Assets	136,566	45,089	181,655
Creditors: Amounts falling due within one year	(20,263)	-	(20,263)
Total net assets	116,303	45,089	161,392

Analysis of net assets between funds - prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund Balances at 31 December 2021 are represented by:			
Tangible Fixed Assets	-	-	-
Current Assets	129,093	-	129,093
Creditors: Amounts falling due within one year	(18,136)	-	(18,136)
Total net assets	110,957	-	110,957

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2022: continued

10 Funds

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	At 01-Jan 2022 £	Incoming £	Outgoing £	At 31-Dec 2022 £
Restricted Funds				
Wellspring Philanthropic Fund	-	45,089	-	45,089
Total Restricted Funds	-	45,089	-	45,089
Unrestricted funds:				
General funds	110,957	133,899	(128,553)	116,303
Total funds	110,957	178,988	(128,553)	161,392

Restricted Funds - description

Wellspring Philanthropic Fund Special Ukraine Reponse, one-time contribution. Carried over as due diligence being conducted to ensure effective use of funds.

Funds - prior year comparative 2021

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	At 01-Jan 2021 £	Incoming £	Outgoing £	At 31-Dec 2021 £
Restricted Funds				
Tigray project	-	30,312	(30,312)	-
FDFA-HSD Switzerland	14,381	-	(14,381)	-
Total Restricted Funds	14,381	30,312	(44,693)	-
Unrestricted funds:				
General funds	46,820	136,882	(72,745)	110,957
Total funds	61,201	167,194	(117,438)	110,957

Restricted Funds - description

Tigray project: A pilot to support start-up casualty recording as a rapid onset conflict erupts. This included supporting casualty recording in Tigray, to support the development of the Tigray Humanitarian Atlas.

FDFA-HSD Switzerland: The second year of our international advocacy project building on the success of activities in the initial one-year grant period (Unrestricted funding in the first year) to further develop support for casualty recording among political actors and influential stakeholders and to include the adoption of a thematic resolution on casualty recording at the Human Rights Council. This Restricted funding period runs from October 2020 to September 2021. The carry forward balance represents the funding for activities in the period January 2021 to September 2021.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2022: continued

11 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

12 Related parties

Micheal Spagat made a donation of £25,000 during the year to 31 December 2021 to be spread over 2021 and 2023.

There are no other donations from related parties, none which are outside the normal course of business and no restricted donations from related parties.

13 Pension and other post-retirement benefit commitments

Defined contribution	2022	2021
	£	£
Contributions payable by the company for the year	6,249	3,630

At 31 December 2022 £998 was outstanding, paid in January 2023 (2021: £726)

14 Contingent assets or liabilities

There are no contingent assets or liabilities at December 2022 (2021: Nil).

15 Professional indemnity insurance

The charitable company has insurance to protect it from loss arising from the neglect or defaults of its Trustee, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The total insurance premium paid by the charitable company during the year totalled £804 (2021: £725).

16 Liability of members

Every Casualty Worldwide is a company limited by guarantee and has no share capital. In the event of the company being wound up, the liability of the members is limited to £1 each.

17 Ultimate controlling party

The charitable company was under the control of the trustees during the period under review. There is no single ultimate controlling party.

EVERY CASUALTY WORLDWIDE

England & Wales - Charity number 1166974

Accounts

Charity Registration No. 1166974
Company Registration No. 09082055 (England and Wales)

EVERY CASUALTY WORLDWIDE
(A company limited by guarantee)

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2021

EVERY CASUALTY WORLDWIDE
(A company limited by guarantee)
ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES ("The Trustees")
For the year ended 31st December 2021

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TRUSTEES AND DIRECTORS

- Professor Michael Spagat
- Professor Susan Carolyn Breau
- Iain Overton)
- Shareen Holmer
- Jay Ahmed

REGISTERED OFFICE	86-90 Paul Street London EC2A 4NE
REGISTERED CHARITY NUMBER	1166974
COMPANY NUMBER	09082055
INDEPENDENT EXAMINER	Shruti Soni Limited 117A St. Johns Hill Sevenoaks TN13 3PE
BANKERS	Barclays Bank Plc Leicester LE87 2BB

EVERY CASUALTY WORLDWIDE
(A company limited by guarantee)
ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES ("The Trustees")
For the year ended 31st December 2021

The Board of Trustees are pleased to present their Trustees' Annual Report and accounts for the year ending 31 December 2021. The Trustees' Annual Report contains a Directors' Report as required by company law. The report and accounts comply with the requirements of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2019).

Structure, governance and management

Every Casualty Worldwide (hereinafter ECW) is incorporated in England and Wales and is a company limited by guarantee. Company registration number is 09082055. In 2016 ECW became a Charity registered in England and Wales, number 1166974.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Jay Ahmed
Professor Susan Breau
Shareen Holmer
Iain Overton
Professor Michael Spagat (Chair)

The Board of Trustees has assessed the major risks to which ECW is exposed and are satisfied that systems are in place to mitigate exposure to these major risks. These major risks include: securing sustainable funding for the medium to long term; continued restrictions in the UK and globally inhibiting travel; recruiting and retaining high quality staff; and a potential change in donors' priorities.

Funding

The funding climate continues to be challenging. That said, during 2021 ECW received funding from three high quality sources and achieved record income. It is clear that excellent delivery of outcomes, the effective management of relationships with existing funders and efforts to diversify our funding base are crucial for our long term, sustainable success.

Employee Satisfaction

2021 was a year of renewal for ECW. We have a refreshed Trustee Board and a new Executive Director. As a result of these changes our Advocacy Director rejoined the organisation. This has enabled us to deliver the outcomes and activities we have committed to in our agreements with donors. As a result of these changes trust between the Board and team is strong, morale is good, and there is a real sense of pulling together for ECW's future success.

Scale

ECW is a small organisation with an intentionally specific focus to its work. We recruited a capable and experienced full-time Executive Director who started in March 2021 and have an excellent Advocacy Director working 1-2 days per week.

Recruitment was challenging for the Global Network Development Lead, with an unsuccessful recruitment round in summer 2021. This meant that we remained understaffed for 2021. We ended the year with a revised recruitment plan for this role which, at the time of writing, has proven successful with an excellent new recruit joining in April 2022 for 0.6 FTE.

Objectives and activities

ECW incorporated in England and Wales's objects are for the public benefit:

- to advance education and research in the practice of and procedures for recording casualties resulting from armed violence:
- to promote national and international conflict resolution and reconciliation for the public benefit with a view to saving lives and relieving suffering and distress including by (but not limited to) the following means:
 - promoting the careful recording of casualties and providing technical advice on the methodology and practice of casualty recording;
 - research into any aspect of the recording of casualties resulting from armed violence, including its practice, procedures, development and impacts;
 - raising awareness of and promoting support for the careful recording of casualties provided that all activities shall be balanced and shall maintain or enhance the Charity's commitment to remaining impartial.

The policies adopted in furtherance of these objects are:

- The development and support of the practice of casualty recording through (a) research and knowledge exchange into existing practice, and (b) the collaborative development and promotion with practitioners and end users of international standards for the field.
- Advocacy to states, UN bodies, and other international agencies, to strengthen and expand support of casualty recording in both policy and practice.
- Communication and awareness raising among the general public on the subject of casualty recording, including its benefits, current limitations, and how it may be improved.

There has been no change in these policies during the year.

Through its work in 2021 ECW has:

- a. Contributed and communicated new knowledge and understanding about existing casualty recording practice;
- b. Raised the profile of casualty recording among a greater number of states and key policymakers in the international system, including by engaging them in direct dialogue concerning the methods and benefits of casualty recording;
- c. Continued the process of increasing the distribution and understanding of the *Standards for Casualty Recording* among practitioners and those who can support the work of practitioners.

The Trustees have paid due regard to guidance issued by the Charity Commission under the Charities Act 2011 in deciding what activities ECW should undertake.

Achievements and performance

Over 2021, our achievements and performance came under the following two objectives:

Objective 1: Advocacy to promote the consistent use of casualty recording in all situations of armed violence, by all relevant stakeholders.

In the UK, we are part of the group of UK NGOs which meets with the Ministry of Defence. There has been a commitment for the UK military to record casualties of people treated in UK field hospitals which is a step forward. Additionally, we have engaged on civilian protection policy with the major UK political parties. We have also joined the INGO umbrella organisation Bond in order to increase our access and influence alongside other human rights and humanitarian organisations.

Internationally, we are making swifter progress. We have cultivated a group of supportive states at the UN in Geneva who understand the importance of casualty recording and its role. This led to a joint statement endorsing casualty recording being submitted to the UN Human Rights Council in September 2020, signed by 50 states, with additional statements from the smaller Core Group throughout 2021.

Additionally, casualty recording is increasingly referenced in the UN Human Rights Council. Significantly, the UN High Commissioner for Human Rights, Michelle Bachelet, said in the September 2021 session:

“Documenting the identity of and circumstances in which people have died is key to the effective realization of a range of fundamental rights – to know the truth, to seek accountability, and to pursue effective remedies. It can also facilitate survivors’ access to education, healthcare and property”

At the same time, we have just been awarded ‘special consultative status’ by the UN’s Economic and Social Council (ECOSOC) which is both an endorsement of our growing reputation and legitimacy and an enabler of greater influence in international fora.

Indeed, we have increased our ambition in this area and we are laying the groundwork for a *specific* resolution focused on casualty recording.

We have also worked with lead states on casualty recording webinars – including ‘Human Rights and Casualty Recording in Syria’. These were aimed at increasing the understanding of casualty recording among diplomats and INGO representatives. With over 100 participants joining one webinar, these have been our most wide-reaching awareness-raising events.

Objective 2: Supporting the development and implementation of best practices among all stakeholders involved in casualty recording, including the Casualty Recorders Network

We have translated the Standards for Casualty Recording in full into the planned languages of Arabic, French and Spanish. In 2021 we went further and developed a shorter, more accessible summarised version of the Standards which has been translated into 27 languages, now available to download on our improved website.

We are continuing to expand the CRN to extend its reach into emerging conflicts, have a new due diligence application approach and are starting to receive unsolicited requests to join the network, brought about by word-of-mouth recommendations.

With additional support of one of our donors, we have been able to pilot an approach to supporting start-up casualty recording as a rapid onset conflict erupts. This included supporting casualty recording in Tigray, Ethiopia where we supported the development of the *Tigray Humanitarian Atlas*. This is a public resource run by the University of Ghent which pivoted from a long-term rural agriculture programme in Tigray to a casualty recording endeavour.

This project resulted in significant media coverage on casualty recording in Ethiopia, including in the Associated Press, and also been referenced in UK Parliamentary debates.

Organisational Development

All of this is backed by us developing our organisation. We have strengthened our processes and decision making, professionalised how the Board operates and put in place a roadmap for our work, which is monitored by the Board at our quarterly meetings.

We have improved our external offer including a new website, which includes a searchable database of casualty recording organisations and a knowledge hub. We have also introduced a new 'brand' *Every Casualty Counts* and sought more outreach with decisionmakers and peers. This has resulted in greater media coverage of our work, as well as attracting more followers on our social channels.

5. Our future plans include:

- Extending the reach of the Casualty Recorders Network into a greater number of countries and contexts, especially those currently under-represented in the network. This will be supported by a dedicated Global Network Development Lead position.
- Developing new ways to support members of this network, including developing an approach to enable quicker response to a rapid onset emergency.
- Working with the supportive group of states to raise the profile of casualty recording at the UN Human Rights Council, working towards a formal resolution.
- Continuing to strengthen the organisation, our governance, and put in place a longer term strategy backed by a funding diversification plan. We will also continue to ensure we have the right people in the right roles in pursuit of achieving our mission and charitable objectives.

Financial review and reserves policy

2021 saw record income of £167,194 (2020: £144,491), building on the income and funders we had in 2020. ECW finished the year with a net surplus of £49,756 (2020: £17,253).

It is the policy of ECW that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. We actively monitor our reserves position and consider our forecast position at quarterly board meetings. Total reserve at the end of 2021 stand at £110,957 (2020: £61,201) with no restricted income funds (2020: £14,381).

The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue ECW's current activities while consideration is given to ways in which additional funds may be raised. The Trustees judge that the level of reserves maintained throughout 2021 were sufficient for the Charity to gain the new resources necessary to allow essential operations to proceed into 2022.

Disclosure of information to examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the examination, but of which the examiners are unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the examiners are aware of such information.

Independent Examiner

Shruti Soni Ltd were appointed as Independent Examiners to the Charity in 2021 and have scrutinized the 2020 accounts.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 5 (2020:4). The Trustees are members of the charity. The Trustees have no beneficial interest in the charity and are not remunerated.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

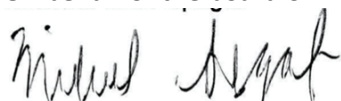
The Trustees (who are also directors of ECW for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board of Trustees on 22nd September 2022



Michael Spagat
Chair of the Trustees

**Independent Examiner's Report
To the Trustees of Every Casualty Worldwide**

I report on the accounts of the company for the year ended 31 December 2021 which are set out on pages 9 to 18.

Responsibilities and basis of report

As the charity trustees of the company (and also 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 company 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 your company's accounts as 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

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 that in any material respect:

1. accounting records were not kept in respect of the company 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.

Shruti Soni

Shruti Soni
Shruti Soni Ltd
117A St Johns Hill
Sevenoaks TN13 3PE
Date 28 September 2022

**Every Casualty Worldwide
(Limited by Guarantee)**

**Statement of Financial Activities
(including Income and Expenditure Account)
For the year ended 31st December 2021**

		Unrestricted funds	Restricted funds	Total funds 2021	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds 2020</i>
Income	Notes	£	£	£	£	£	£
Donations and legacies	3	136,882	30,312	167,194	128,633	15,858	144,491
Total income		136,882	30,312	167,194	128,633	15,858	144,491
Expenditure:	4						
Raising funds		5	-	5	-	-	-
Charitable activities		72,740	44,693	117,433	125,761	1,477	127,238
Total expenditure		72,745	44,693	117,438	125,761	1,477	127,238
Net income		64,137 (	14,381)	49,756	2,872	14,381	17,253
Net income and net movement in funds for the year		64,137 (	14,381)	49,756	2,872	14,381	17,253
Reconciliation of funds							
Total funds brought forward		46,820	14,381	61,201	43,948	-	43,948
Total funds carried forward		£ 110,957	-	£ 110,957	£ 46,820	£ 14,381	£ 61,201

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on the following pages form part of these accounts.

Every Casualty Worldwide (Limited by Guarantee)

Balance Sheet

As at 31st December 2021

	Note	2021 £	2020 £
Current assets			
Debtors	7	6,733	631
Cash at bank and in hand		122,360	64,663
		129,093	65,294
Liabilities:			
Creditors: Amount falling due within one year	8	18,136	4,093
		18,136	4,093
Net current assets / (liabilities)		110,957	61,201
Total assets less current liabilities		110,957	61,201
The funds of the charity:			
Restricted income funds	10	-	14,381
Unrestricted income funds	10	-	-
General reserve		110,957	46,820
Total charity funds		110,957	61,201

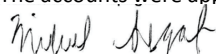
The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st December 2021. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with sections 386 and 387 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes on the following pages form part of these accounts.

The accounts were approved by the Board on 22nd September 2022



Michael Spagat

Trustee

Name

Charity Registration No. 1166974

Company Registration No. 09082055

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2021

1 Statutory information

Ever Casualty Worldwide is a charitable company, limited by guarantee, registered in England and Wales number 09082055, charity number 1166974. The charitable company's registered office address is 86-90 Paul Street, London, EC2A 4NE. The registered office is the principle place of business. The accounts are prepared in sterling, which is the functional currency.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with 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), (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS102.

2.3 Going concern

The trustees have considered the effect of the Covid-19 outbreak. The outbreak has caused no significant disruption to the charity's activities to date and the trustees consider it unlikely that a significant disruption to the charity's activities will be caused by the on-going restrictions associated with the outbreak. The Charity is a work-from-home organisation so its work does not pose enhanced health risks. COVID-19 will also reduce costs in the short run, mainly travel costs. The Trustees believe the main risks to the charity are longer term in that funders may change their priorities, however the current funders have not indicated that this is the case. Based on this expected continuing support and funding already committed the trustees are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2.4 Income

Donations and grants receivable are included when receivable, unless conditions are attached which specify their application to later periods. Such income would then be carried forward as income received in advance (deferred income). Government grants likewise receivable are included when receivable, unless conditions are attached which specify their application to later periods

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2021: *continued*

2.6 Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

2.7 Expenditure and basis of apportioning costs

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category. Expenditure is classified under the following activity headings:

Raising funds: Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Charitable activities: Expenditure on charitable activities includes conducting research, publishing analyses and recommendations, convening meetings and conferences, offering consultancy and expert advice and other activities undertaken to further the purposes of the charity and their associated support costs.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial subsequently measured at their settlement value.

2.9 Debtors

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

2.10 Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.11 Fundraising

Every Casualty Worldwide doesn't use 3rd party fundraising organisations. Funds are raised through individual donations, grants from Trusts, Foundations and Government grants and contracts.

2.12 Pensions

The charitable company operates an Auto Enrolment defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they are incurred.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2021: continued

3 Donations and legacies	Unrestricted £	Restricted £	Total 2021 £
Trust & Institutional Income			
Wellspring Philanthropic Fund	71,152	-	71,152
Joseph Rowntree Charitable Trust	50,000	-	50,000
Tigray project	-	30,312	30,312
	121,152	30,312	151,464
Government Grants			
FDFA-HSD Switzerland	-	-	-
	-	-	-
Other Donations	15,730	-	15,730
	15,730	-	15,730
Total from Donations & Legacies	136,882	30,312	167,194

Donations and legacies - prior year comparative

<i>Donations and legacies - prior year comparative</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2020 £</i>
Trust & Institutional Income			
<i>Wellspring Philanthropic Fund</i>	78,566	-	78,566
<i>Joseph Rowntree Charitable Trust</i>	50,000	-	50,000
	128,566	-	128,566
Government Grants			
<i>FDFA-HSD Switzerland</i>	-	15,858	15,858
	-	15,858	15,858
Other Income	67	-	67
	67	-	67
Total from Donations & Legacies	128,633	15,858	144,491

*We confirm that the costs covered by the contribution of the FDFA (£15,858) are not double-financed by any other contribution of the Swiss Government or of other donors.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2021: continued

4 Analysis of expenditure

	Cost of raising funds £	Charitable activities		Support & Governance costs £	2021 Total £
		Advocacy	Support for Casualty Recorders Network (CRN)		
		£	£		
Salaries, wages & related costs	-	29,686	29,686	-	59,372
Staff recruitment, training & development	-	2,350	2,350	-	4,700
Travel & subsistence	-	-	-	-	-
Translation, research, design, digital licence & reports	-	28,896	7,536	-	36,432
Website & IT	-	5,075	5,075	-	10,150
General Office	5	676	541	135	1,357
Accountancy fees	-	-	-	3,621	3,621
Legal fees	-	-	-	600	600
Meetings	-	-	-	-	-
Companies House & registered office	-	-	-	126	126
Independent Examination	-	-	-	1,080	1,080
Total	5	66,683	45,188	5,562	117,438
Governance costs	-	3,315	2,247	(5,562)	-
Total expenditure 2020	5	69,998	47,434		117,438

		Unrestricted	Restricted	Total
Of the total expenditure:	2021	72,745	44,693	117,438
	2020	125,761	1,477	127,238

Analysis of expenditure - prior year comparative

	Cost of raising funds £	Charitable activities		Support & Governance costs £	2020 Total £
		Advocacy	Support for Casualty Recorders Network (CRN)		
		£	£		
Salaries, wages & related costs	-	37,561	37,561	-	75,122
Staff recruitment, training & development	-	-	-	-	-
Travel & subsistence	-	1,466	1,466	-	2,931
Translation, research, design, digital licence & reports	-	5,038	5,038	-	10,076
Website & IT	-	4,008	4,008	-	8,015
General Office	-	622	622	74	1,318
Accountancy fees	-	-	-	5,467	5,467
Legal fees	-	-	-	21,470	21,470
Meetings	-	-	-	1,530	1,530
Companies House & registered office	-	-	-	229	229
Independent Examination	-	-	-	1,080	1,080
Total	-	48,694	48,694	29,850	127,238
Governance costs	-	14,925	14,925	(29,850)	-
Total expenditure 2020	-	63,619	63,619	-	127,238

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2021: continued

5 Net income for the year

The net income for the year is stated after charging:	2021	2020
	£	£
Independent Examination	1,080	1,080

6 Staff costs

Staff costs during the year were:	2021	2020
	£	£
Salaries and wages	53,200	65,881
Social Security costs	2,542	2,833
Employer's contribution to defined contribution pension schemes	3,630	1,908
	59,372	70,622

Number of staff

The average monthly number of staff during the year was 1.5 FTE 1 (2020: 3 FTE:2)

There was 1 employee whose annual remuneration was £60,000 or more.

The key management personnel of the charitable company included the Trustees and Chief Executive Officer. Total benefits paid to key management personnel including NIC and pension and one off payment to set up home office were £62,814 (2020: £44,747).

No trustees received, nor are due to receive, any remuneration or expenses for the year (2020: nil).

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2021: continued

7 Debtors	2021	2020
Due within one year:	£	£
Accrued income	6,250	-
Prepayments	483	380
Other debtors	-	251
	6,733	631

8 Creditors	2021	2020
Amounts falling due within one year:	£	£
Trade creditors	570	2,157
Pension	726	713
Deferred income	15,625	-
Other creditors	-	107
Accruals	1,215	1,116
	18,136	4,093

9 Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund Balances at 31 December 2021 are represented by:			
Tangible Fixed Assets	-	-	-
Current Assets	129,093	-	129,093
Creditors: Amounts falling due within one year	(18,136)	-	(18,136)
Total net assets	110,957	-	110,957

Analysis of net assets between funds - prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund Balances at 31 December 2020 are represented by:			
Tangible Fixed Assets	-	-	-
Current Assets	50,913	14,381	65,294
Creditors: Amounts falling due within one year	(3,697)	(396)	(4,093)
Total net assets	47,216	13,985	61,201

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2021: continued

10 Funds

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	At 01-Jan 2021 £	Incoming £	Outgoing £	At 31-Dec 2021 £
Restricted Funds				
Tigray project	-	30,312	(30,312)	-
FDFA-HSD Switzerland	14,381	-	(14,381)	-
Total Restricted Funds	14,381	30,312	(44,693)	-
Unrestricted funds:				
General funds	46,820	136,882	(72,745)	110,957
Total funds	61,201	167,194	(117,438)	110,957

Restricted Funds - description FDFA-HSD Switzerland:

The second year of our international advocacy project building on the success of activities in the initial one-year grant period (Unrestricted funding in the first year) to further develop support for casualty recording among political actors and influential stakeholders and to include the adoption of a thematic resolution on casualty recording at the Human Rights Council. This Restricted funding period runs from October 2020 to September 2021. The carry forward balance represents the funding for activities in the period January 2021 to September 2021.

Funds - prior year comparative 2020

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	At 01-Jan 2020 £	Incoming £	Outgoing £	At 31-Dec 2020 £
Restricted Funds				
FDFA-HSD Switzerland	-	15,858	(1,477)	14,381
Total Restricted Funds	-	15,858	(1,477)	14,381
Unrestricted funds:				
General funds	43,948	128,633	(125,761)	46,820
Total funds	43,948	144,491	(127,238)	61,201

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2021: continued

11 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

12 Related parties

Micheal Spagat made a donation of £25,000 during the year to be spread over this year and next year (2020: none).

There are no other donations from related parties, none which are outside the normal course of business and no restricted donations from related parties.

13 Pension and other post-retirement benefit commitments

Defined contribution	2021	2020
	£	£
Contributions payable by the company for the year	3,630	1,908

At 31 December 2021 £726 was outstanding, paid in January 2022 (2020: £713)

14 Contingent assets or liabilities

There are no contingent assets or liabilities at December 2021 (2020: Nil).

15 Professional indemnity insurance

The charitable company has insurance to protect it from loss arising from the neglect or defaults of its Trustee, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The total insurance premium paid by the charitable company during the year totalled £725 (2020: £570).

16 Liability of members

Every Casualty Worldwide is a company limited by guarantee and has no share capital. In the event of the company being wound up, the liability of the members is limited to £1 each.

17 Ultimate controlling party

The charitable company was under the control of the trustees during the period under review. There is no single ultimate controlling party.

EVERY CASUALTY WORLDWIDE

England & Wales - Charity number 1166974

Accounts

Charity Registration No. 1166974
Company Registration No. 09082055 (England and Wales)

EVERY CASUALTY WORLDWIDE
(A company limited by guarantee)

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2020

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Report of the Independent Examiner	7
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TRUSTEES AND DIRECTORS

- Professor Michael Spagat (appointed as Chair 1st April 2020)
- Maurice Aiden Wren (Chair) (resigned 31st March 2020)
- Professor Susan Carolyn Breau
- Dr Rachel Seoighe (resigned 22/12/2020)
- Iain Overton (appointed 22/12/2020)
- Shareen Holmer (appointed 22/12/2020)
- Jay Ahmed (appointed 08/03/2021)

REGISTERED OFFICE	86-90 Paul Street London EC2A 4NE
REGISTERED CHARITY NUMBER	1166974
COMPANY NUMBER	09082055
INDEPENDENT EXAMINER	Shruti Soni Limited 117A St. Johns Hill Sevenoaks TN13 3PE
BANKERS	Barclays Bank Plc Leicester LE87 2BB

EVERY CASUALTY WORLDWIDE
(A company limited by guarantee)
ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES ("The Trustees")
For the year ended 31st December 2020

The Board of Trustees are pleased to present their Trustees' Annual Report and accounts for the year ending 31 December 2020. The Trustees' Annual Report contains a Directors' Report as required by company law. The report and accounts comply with the requirements of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2019).

Structure, governance and management

Every Casualty Worldwide (hereinafter ECW) is incorporated in England and Wales and is a company limited by guarantee. Company registration number is 09082055. In 2016 ECW became a Charity registered in England and Wales, number 1166974.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Professor S C Breau
Professor M Spagat
M A Wren (resigned 31st March 2020)
Dr R Seoighe

The Board of Trustees has assessed the major risks to which ECW is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The key risks include the continuity of funding. We are a work-from-home organization so our work does not pose enhanced health risks. COVID also should continue to save us some money in the short run, mainly travel costs. The main risks are longer term in that funders may change their priorities, however, so far we have not been hurt by such a trend.

Funding

The current funding climate continues to be challenging, however during 2020 ECW continued to receive funding from three high quality sources. It is clear that good management of relationships with existing funders and efforts to diversify our funding base are both crucial for ECW's long term success.

Employee Satisfaction

2020 saw the departure of two employees and a part-time contractor, raising concerns about staff satisfaction. The Trustees reacted with a series of discussions and workshops, facilitated by a *pro bono* consultant, at which they recommitted to the organisation's purpose and agreed the way forward. The positive effects of this process will be covered in next year's report. Here it suffices to say that the organisation is now thriving and going from strength to strength.

Scale

ECW is a small organisation with an intentionally specific focus to its work. Yet we were understaffed throughout most of 2020 and completed the year with just one employee and an urgent need for new hiring. Towards the end of 2020, and following the work of the Trustees together to plan for the future, we agreed to recruit to the Executive Director role and got the process underway. Again, the hiring has been a success but will be covered in next years' report.

Objectives and activities

ECW incorporated in England and Wales's objects are for the public benefit:

- to advance education and research in the practice of and procedures for recording casualties resulting from armed violence:
- to promote national and international conflict resolution and reconciliation for the public benefit with a view to saving lives and relieving suffering and distress including by (but not limited to) the following means:
- promoting the careful recording of casualties and providing technical advice on the methodology and

EVERY CASUALTY WORLDWIDE
(A company limited by guarantee)
ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES ("The Trustees")
For the year ended 31st December 2020

practice of casualty recording;

- research into any aspect of the recording of casualties resulting from armed violence, including its practice, procedures, development and impacts;
- raising awareness of and promoting support for the careful recording of casualties provided that all activities shall be balanced and shall maintain or enhance the Charity's commitment to remaining impartial.

The policies adopted in furtherance of these objects are:

- The development and support of the practice of casualty recording through (a) research and knowledge exchange into existing practice, and (b) the collaborative development and promotion with practitioners and end users of international standards for the field.
- Advocacy to states, UN bodies, and other international agencies, to strengthen and expand support of casualty recording in both policy and practice.
- Communication and awareness raising among the general public on the subject of casualty recording, including its benefits, current limitations, and how it may be improved.

There has been no change in these policies during the year.

Through its work in 2020 ECW has:

- a. Contributed and communicated new knowledge and understanding about existing casualty recording practice;
- b. Raised the profile of casualty recording among a greater number of states and key policymakers in the international system, including by engaging them in direct dialogue concerning the methods and benefits of casualty recording
- c. Continued the process of increasing the distribution and understanding of the *Standards for Casualty Recording* among practitioners and those who can support the work of practitioners.

The Trustees have paid due regard to guidance issued by the Charity Commission under the Charities Act 2011 in deciding what activities ECW should undertake.

Achievements and performance

1. During 2020 we increased awareness of casualty recording, its benefits, and widened the dissemination of the *Standards for Casualty Recording* among key target organisations and states. To achieve this we:

- Prepared and circulated briefing papers to delegates ahead of Human Rights Council meetings, which resulted in casualty recording being referenced explicitly at least 12 times in statements and questions.
- Facilitated the establishment of a core group of states to promote casualty recording through Geneva human rights mechanisms.
- Continued our engagement with the UK government in collaboration with NGO partners Airwars and Save the Children.
- Translated the *Standards* into French, Spanish and Arabic, and published these online, enhancing their reach and ability to be applied in a range of contexts.

2. We also strengthened our relationships with a number of international organisations, agencies and States to increase support for casualty recording, its practitioners and the *Standards* including:

- Connecting with relevant UN agencies and IGOs and international organisations / agencies, leading to endorsement of the *Standards for Casualty Recording* themselves by the United Nations Department of Peace Operations' Protection of Civilians Handbook (2020). This follows on from similar endorsement in the OHCHR Guidance for Casualty Recording in 2019 which, taken together, gives considerable credibility to our approach.

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- Linking into other relevant thematic issues and agendas, for example the wider Protection of Civilians agenda and the links between casualty recording, forensic identification and work on Missing Persons.
- We have cultivated a group of supportive states at the UN in Geneva who understand the importance of casualty recording and its role. This led to a joint statement endorsing casualty recording being submitted to the UN Human Rights Council in September 2020, signed by 50 states. This was the most significant demonstration of state support for casualty recording seen to date.
- At the Council session in July 2020, we were successful in getting references to casualty recording included in three separate resolutions. This was the *first time* casualty recording had been explicitly endorsed in a UN resolution. Of particular significance was the resolution on the Prevention of Genocide, which noted the importance of

'casualty recording initiatives led by State authorities, independent civil society or internationally mandated organizations, and the contribution they can make to the effectiveness of early warning mechanisms, ensuring accountability, truth, justice, reparation, guarantees of non-recurrence and the preservation of historic memory, and combating genocide denial and other forms of hate speech'.

3. We also supported the Casualty Recorders Network of practitioners around the world. In this work we:

- Developed a methodology for field studies with CRN members to conduct an in-depth analysis of their conformance with the *Standards*.
- Completed four field studies: with Nigeria Watch, based at the University of Ibadan, Nigeria; Airwars, which records casualties in Syria, Iraq and Libya; Crisis Tracker, a project of Invisible Children and; The Forensic Anthropology Foundation of Guatemala.
- Afterwards each organisation received a tailored report noting their strengths as well as areas for development, providing bespoke guidance on their current processes and how the *Standards* can assist them to develop these further plus there was a thematic report on the findings of the whole project.
- Provided technical support to individual CRN members, for example offering practical guidance on the drafting of two new internal code books, drawing on the *Standards* so that our members' internal processes have been brought further into line with these.
- Re-established active communication with 65% of current members of the Casualty Recorders Network (CRN).
- Conducted a review of existing membership to assess members' current engagement with the CRN and ascertain their needs and areas of interest.
- Developed a new statement of the CRN's purpose, based on member feedback.
- Produced a comprehensive list of casualty recorders working in countries not currently represented within the network, plus a number of thematic organisations which record particular types of deaths across a number of contexts. This will be used to recruit new members in future using the statement of purpose mentioned above.
- We ran a series of webinars for members of the CRN to help them with their work.

4. Continued our website development towards the goal of creating a *directory* of casualty recording organisations and a *knowledge base* that will allow users to quickly access the information contained within ECW's existing publications.

5. Our future plans include:

- Continuing to promote the *Standards* and greater awareness of and conformance with these.
- Developing new ways to support members of the CRN including a programme of webinars and other forms of technical assistance.
- Carrying out a strengths-mapping exercise with CRN members, to inform a peer support programme.
- Proactively recruiting casualty recording organisations from currently un/underrepresented countries and conflicts to join the CRN.

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- Working with the supportive group of states to raise the profile of casualty recording at the UN Human Rights Council.
- Continuing to strengthen the organisation, developing our governance, getting the right people in the right roles in pursuit of achieving our mission and charitable objectives.

Financial review and reserves policy

2020 saw steady income compared to 2019 as 2019 funders remained in place.

It is the policy of ECW that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue ECW's current activities while consideration is given to ways in which additional funds may be raised. The Trustees judge that the level of reserves maintained throughout 2019 were sufficient for the Charity to gain the new resources necessary to allow essential operations to proceed into 2020.

Disclosure of information to examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the examination, but of which the examiners are unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the examiners are aware of such information.

Independent Examiner

Shruti Soni Ltd were appointed as Independent Examiners to the Charity in 2021 and have scrutinized the 2020 accounts.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was 4 (2019:4). The Trustees are members of the charity. The Trustees have no beneficial interest in the charity and are not remunerated.

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of ECW for the purposes of company law) are responsible for preparing the Trustees' Annual 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

On behalf of the board of Trustees

Michael Spagat



Mike Spagat
Chair of the Trustees

September 14, 2021

**Independent Examiner's Report
To the Trustees of Every Casualty Worldwide**

I report on the accounts of the company for the year ended 31 December 2020 which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity trustees of the company (and also 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 company 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 your company's accounts as 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

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 that in any material respect:

1. accounting records were not kept in respect of the company 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.

Shruti Soni

Shruti Soni
Shruti Soni Ltd
117A St Johns Hill
Sevenoaks TN13 3PE
Date 25 September 2021

**Every Casualty Worldwide
(Limited by Guarantee)**

**Statement of Financial Activities
(including Income and Expenditure Account)
For the year ended 31st December 2020**

	Notes	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		funds	funds	funds	funds	funds	funds
Income		£	£	£	£	£	£
Donations and legacies	3	128,633	15,858	144,491	136,760	3,000	139,760
Total income		128,633	15,858	144,491	136,760	3,000	139,760
Expenditure:	4						
Raising funds		-	-	-	-	-	-
Charitable activities		125,761	1,477	127,238	113,678	3,000	116,678
Total expenditure		125,761	1,477	127,238	113,678	3,000	116,678
Net income/(expenditure) before disposal of fixed assets		2,872	14,381	17,253	23,082	-	23,082
Disposal of fixed assets							
Net income/(expenditure) and net movement in funds for the year		2,872	14,381	17,253	23,082	-	23,082
Reconciliation of funds							
Total funds brought forward		43,948	-	43,948	20,866	-	20,866
Total funds carried forward		£ 46,820	£ 14,381	£ 61,201	£ 43,948	-	£ 43,948

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on the following pages form part of these accounts.

Every Casualty Worldwide (Limited by Guarantee)

Balance Sheet

As at 31st December 2020

	Note	2020 £	2019 £
Current assets			
Debtors	7	631	5,817
Cash at bank and in hand		64,663	54,228
		65,294	60,045
Liabilities:			
Creditors: Amount falling due within one year	8	4,093	16,097
		4,093	16,097
Net current assets / (liabilities)		61,201	43,948
Total assets less current liabilities		61,201	43,948
The funds of the charity:			
Restricted income funds	10	14,381	-
Unrestricted income funds	10		
General reserve		46,820	43,948
Total charity funds		61,201	43,948

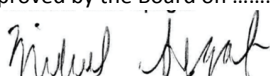
The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st December 2020. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with sections 386 and 387 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes on the following pages form part of these accounts.

The accounts were approved by the Board on September 14, 2021

Michael Spagat  Michael Spagat

Trustee

Name

Charity Registration No. 1166974

Company Registration No. 09082055

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2020

1 Statutory information

Ever Casualty Worldwide is a charitable company, limited by guarantee, registered in England and Wales number 09082055, charity number 1166974. The charitable company's registered office address is 86-90 Paul Street, London, EC2A 4NE. The registered office is the principle place of business. The accounts are prepared in sterling, which is the functional currency.

2 Accounting policies

2.1 Basis of preparation

The accounts are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, "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 (FRS102) effective 1st January 2019) – (Charities SORP FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS102.

2.3 Going concern

The trustees have considered the effect of the Covid-19 outbreak. The outbreak has caused no significant disruption to the charity's activities to date and the trustees consider it unlikely that a significant disruption to the charity's activities will be caused by the on-going restrictions associated with the outbreak. The Charity is a work-from-home organisation so its work does not pose enhanced health risks. COVID-19 will also reduce costs in the short run, mainly travel costs. The Trustees believe the main risks to the charity are longer term in that funders may change their priorities, however the current funders have not indicated that this is the case. Based on this expected continuing support and funding already committed the trustees are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2.4 Income

Donations and grants receivable are included when receivable, unless conditions are attached which specify their application to later periods. Such income would then be carried forward as income received in advance (deferred income). Government grants likewise receivable are included when receivable, unless conditions are attached which specify their application to later periods

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2020: *continued*

2.6 Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

2.7 Expenditure and basis of apportioning costs

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category. Expenditure is classified under the following activity headings:

Raising funds: Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Charitable activities: Expenditure on charitable activities includes conducting research, publishing analyses and recommendations, convening meetings and conferences, offering consultancy and expert advice and other activities undertaken to further the purposes of the charity and their associated support costs.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial subsequently measured at their settlement value.

2.9 Debtors

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

2.10 Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.11 Fundraising

Every Casualty Worldwide doesn't use 3rd party fundraising organisations. Funds are raised through individual donations, grants from Trusts, Foundations and Government grants and contracts.

2.12 Pensions

The charitable company operates an Auto Enrolment defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they are incurred.

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2020: continued

3 Donations and legacies	Unrestricted £	Restricted £	Total 2020 £
Trust & Institutional Income			
Wellspring Philanthropic Fund	78,566	-	78,566
Joseph Rowntree Charitable Trust	50,000	-	50,000
	128,566	-	128,566
Government Grants			
FDFA-HSD Switzerland	-	15,858	15,858
	-	15,858	15,858
Other Income			
	67	-	67
	67	-	67
Total from Donations & Legacies	128,633	15,858	144,491

*We confirm that the costs covered by the contribution of the FDFA (£15,858) are not double-financed by any other contribution of the Swiss Government or of other donors.

Donations and legacies - prior year comparative

<i>Donations and legacies - prior year comparative</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2019 £</i>
Trust & Institutional Income			
<i>Wellspring Philanthropic Fund</i>	75,087	-	75,087
<i>Joseph Rowntree Charitable Trust</i>	30,000	-	30,000
<i>Edith Ellis Trust</i>	-	3,000	3,000
	105,087	3,000	108,087
Government Grants			
<i>FDFA-HSD Switzerland</i>	24,900	-	24,900
	24,900	-	24,900
Voluntary Income			
<i>Individual Donations</i>	2,500	-	2,500
	2,500	-	2,500
Other Income			
	4,273	-	4,273
	4,273	-	4,273
Total from Donations & Legacies	136,760	3,000	139,760

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2020: continued

4 Analysis of expenditure

	Cost of raising funds £	Charitable activities			Support & Governance costs £	2020 Total £
		Advocacy	Support for Casualty Recorders Network (CRN)			
		£	£	£		
Salaries, wages & related costs	-	37,561	37,561	-	75,122	
Staff recruitment, training & development	-			-	-	
Travel & subsistence	-	1,466	1,466	-	2,931	
Translation, research, design, digital licence & reports	-	5,038	5,038	-	10,076	
Website & IT	-	4,008	4,008	-	8,015	
General Office	-	622	622	74	1,318	
Accountancy fees	-	-	-	5,467	5,467	
Legal fees	-	-	-	21,470	21,470	
Meetings	-	-	-	1,530	1,530	
Companies House & registered office	-	-	-	229	229	
Independent Examination	-	-	-	1,080	1,080	
Total	-	48,694	48,694	29,850	127,238	
Governance costs	-	14,925	14,925	(29,850)	-	
Total expenditure 2020	-	63,619	63,619	-	127,238	

		Unrestricted	Restricted	Total
Of the total expenditure:	2020	125,761	1,477	127,238
	2019	113,678	3,000	116,678

Analysis of expenditure - prior year comparative

	Cost of raising funds £	Charitable activities			2019 Total £
		Advocacy	Support for NGO's within the Casualty Recorders Network (CRN)	Governance costs	
		£	£	£	
Salaries, wages & related costs	-	35,905	53,158	-	89,063
Staff recruitment, training & development	-	340	340	-	680
Travel & subsistence	-	4,616	4,616	-	9,232
Translation & design	-	2,987	2,987	-	5,974
Website & IT	-	2,678	2,678	-	5,356
General Office	-	349	346	-	695
Accountancy fees	-	-	-	865	865
Companies House	-	-	-	13	13
Audit fee	-	-	-	4,800	4,800
Total	-	46,875	64,125	5,678	116,678
Governance costs	-	2,839	2,839	(5,678)	-
Total expenditure 2019	-	49,714	66,964	-	116,678

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2020: continued

5 Net income for the year

The net income for the year is stated after charging:	2020	2019
	£	£
Audit		4,800
Independent Examination	1,080	
	1,080	

6 Staff costs

Staff costs during the year were:	2020	2019
	£	£
Salaries and wages	65,881	70,145
Social Security costs	2,833	6,853
Employer's contribution to defined contribution pension schemes	1,908	2,112
Consultancy	4,500	9,953
	75,122	89,063

Number of staff

The average monthly number of staff during the year was 3 FTE: 2 (2019: 3 FTE:2)

There were no employees whose annual remuneration was £60,000 or more.

The key management personnel of the charitable company included the Trustees and Chief Executive Officers. Total benefits paid to key management personnel including NIC and pension and self-employed earnings were £44,747 (2019: £35,850).

No trustees received, nor are due to receive, any remuneration or expenses for the year (2019: nil).

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2020: continued

7 Debtors	2020	2019
Due within one year:	£	£
Accrued income	-	4,980
Prepayments	380	837
Other debtors	251	-
	631	5,817

8 Creditors	2020	2019
Amounts falling due within one year:	£	£
Trade creditors	2,157	2,705
Social Security and other taxes	-	7,582
Pension	713	-
Other creditors	107	-
Accruals	1,116	5,810
	4,093	16,097

9 Analysis of net assets between funds	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Fund Balances at 31 December 2020 are represented by:			
Tangible Fixed Assets	-	-	-
Current Assets	50,913	14,381	65,294
Creditors: Amounts falling due within one year	(3,697)	(396)	(4,093)
Total net assets	47,216	13,985	61,201

Analysis of net assets between funds - prior year comparative

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Fund Balances at 31 December 2019 are represented by:			
Tangible Fixed Assets	-	-	-
Current Assets	60,045	-	60,045
Creditors: Amounts falling due within one year	(16,097)	-	(16,097)
Total net assets	43,948	-	43,948

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2020: continued

10 Funds

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	At 01-Jan 2020 £	Incoming £	Outgoing £	At 31-Dec 2020 £
Restricted Funds				
FDFA-HSD Switzerland	-	15,858	(1,477)	14,381
Total Restricted Funds	-	15,858	(1,477)	14,381
Unrestricted funds:				
General funds	43,948	128,633	(125,761)	46,820
Total funds	43,948	144,491	(127,238)	61,201

Restricted Funds - description
FDFA-HSD Switzerland:

The second year of our international advocacy project building on the success of activities in the initial one-year grant period (Unrestricted funding in the first year) to further develop support for casualty recording among political actors and influential stakeholders and to include the adoption of a thematic resolution on casualty recording at the Human Rights Council. This Restricted funding period runs from October 2020 to September 2021. The carry forward balance represents the funding for activities in the period January 2021 to September 2021.

Funds - prior year comparative 2019

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	At 01-Jan 2019 £	Incoming £	Outgoing £	At 31-Dec 2019 £
Restricted Funds				
Edith Ellis Trust	-	3,000	(3,000)	-
Total Restricted Funds	-	3,000	(3,000)	-
Unrestricted funds:				
General funds	20,866	136,760	(113,678)	43,948
Total funds	20,866	139,760	(116,678)	43,948

Every Casualty Worldwide (Limited by Guarantee)

Notes to the financial statements for the year ended 31st December 2020: continued

11 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

12 Related parties

There are no related party transactions to disclose for 2020 (2019: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

13 Pension and other post-retirement benefit commitments

	2020	2019
	£	£
Contributions payable by the company for the year	1,908	2,112

At 31 December 2020 £713 was outstanding, paid in January 2021 (2019: £676)

14 Contingent assets or liabilities

There are no contingent assets or liabilities at December 2020 (2019: Nil).

15 Professional indemnity insurance

The charitable company has insurance to protect it from loss arising from the neglect or defaults of its Trustee, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The total insurance premium paid by the charitable company during the year totalled £570 (2019: £507).

16 Liability of members

Every Casualty Worldwide is a company limited by guarantee and has no share capital. In the event of the company being wound up, the liability of the members is limited to £1 each.

17 Ultimate controlling party

The charitable company was under the control of the trustees during the period under review. There is no single ultimate controlling party.