

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

CONTENTS

Legal and administrative information	1
Annual Report of the directors and trustees	2 - 6
Report of the Independent Examiner	7
Statement of financial activities	8
Balance Sheet	9
Notes to the accounts	10-17

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.

EVERY CASUALTY WORLDWIDE

(A company limited by guarantee)

ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES ("The Trustees")

For the year ended 31st December 2020

- 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.

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

- 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.

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

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**

		Unrestricted funds	Restricted funds	Total funds 2020	Unrestricted funds	Restricted funds	Total funds 2019
Income	Notes	£	£	£	£	£	£
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
		<hr/>	<hr/>
		65,294	60,045
Liabilities:			
Creditors: Amount falling due within one year	8	4,093	16,097
		<hr/>	<hr/>
		4,093	16,097
Net current assets / (liabilities)		61,201	43,948
		<hr/>	<hr/>
Total assets less current liabilities		61,201	43,948
		<hr/> <hr/>	<hr/> <hr/>
The funds of the charity:	9		
Restricted income funds	10	14,381	-
Unrestricted income funds	10		
General reserve		46,820	43,948
		<hr/>	<hr/>
Total charity funds		61,201	43,948
		<hr/> <hr/>	<hr/> <hr/>

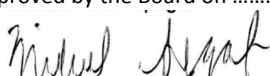
The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st December 2020. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

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

	Unrestricted £	Restricted £	Total 2019 £
Trust & Institutional Income			
Wellspring Philanthropic Fund	75,087	-	75,087
Joseph Rowntree Charitable Trust	30,000	-	30,000
Edith Ellis Trust	-	3,000	3,000
	105,087	3,000	108,087
Government Grants			
FDFA-HSD Switzerland	24,900	-	24,900
	24,900	-	24,900
Voluntary Income			
Individual Donations	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		Governance costs £	2019 Total £
		Advocacy £	Support for NGO's within the Casualty Recorders Network (CRN) £		
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	
	<hr/>	

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
	<hr/>	
	75,122	89,063
	<hr/>	

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 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

Analysis of net assets between funds - prior year comparative

	Unrestricted Funds	Restricted Funds	Total 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.