

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 31<sup>st</sup> 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

<b>REGISTERED OFFICE</b>	86-90 Paul Street London EC2A 4NE
<b>REGISTERED CHARITY NUMBER</b>	1166974
<b>COMPANY NUMBER</b>	09082055
<b>INDEPENDENT EXAMINER</b>	Shruti Soni Limited 117A St. Johns Hill Sevenoaks TN13 3PE
<b>BANKERS</b>	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.



EVERY CASUALTY WORLDWIDE

(A company limited by guarantee)

ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES ("The Trustees") For the year ended 31st December 2021

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

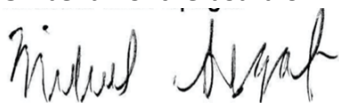
The Trustees (who are also directors of ECW for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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 £
<b>Current assets</b>			
Debtors	7	6,733	631
Cash at bank and in hand		122,360	64,663
		<hr/>	<hr/>
		129,093	65,294
<b>Liabilities:</b>			
Creditors: Amount falling due within one year	8	18,136	4,093
		<hr/>	<hr/>
		18,136	4,093
<b>Net current assets / (liabilities)</b>		<hr/>	<hr/>
		110,957	61,201
<b>Total assets less current liabilities</b>		<hr/>	<hr/>
		110,957	61,201
		<hr/>	<hr/>
<b>The funds of the charity:</b>	9	-	
Restricted income funds	10	-	14,381
Unrestricted income funds	10		
General reserve		110,957	46,820
		<hr/>	<hr/>
<b>Total charity funds</b>		<hr/>	<hr/>
		110,957	61,201
		<hr/>	<hr/>

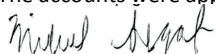
The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st December 2021. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

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

*Donations and legacies - prior year comparative*

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

\*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
<b>Total</b>	<b>5</b>	<b>66,683</b>	<b>45,188</b>	<b>5,562</b>	<b>117,438</b>
Governance costs	-	3,315	2,247	(5,562)	-
<b>Total expenditure 2020</b>	<b>5</b>	<b>69,998</b>	<b>47,434</b>		<b>117,438</b>

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

### 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
<b>Total</b>	<b>-</b>	<b>48,694</b>	<b>48,694</b>	<b>29,850</b>	<b>127,238</b>
Governance costs	-	14,925	14,925	(29,850)	-
<b>Total expenditure 2020</b>	<b>-</b>	<b>63,619</b>	<b>63,619</b>	<b>-</b>	<b>127,238</b>



# 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:	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent Examination	1,080	1,080

### 6 Staff costs

Staff costs during the year were:	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	<b>59,372</b>	<b>70,622</b>

### 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

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

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

<b>9 Analysis of net assets between funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>Total net assets</b>	<b>110,957</b>	<b>-</b>	<b>110,957</b>

### Analysis of net assets between funds - prior year comparative

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>Total net assets</b>	<b>47,216</b>	<b>13,985</b>	<b>61,201</b>

## 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 £
<b>Restricted Funds</b>				
Tigray project	-	30,312	(30,312)	-
FDFA-HSD Switzerland	14,381	-	(14,381)	-
<b>Total Restricted Funds</b>	<b>14,381</b>	<b>30,312</b>	<b>(44,693)</b>	<b>-</b>
<b>Unrestricted funds:</b>				
<b>General funds</b>	<b>46,820</b>	<b>136,882</b>	<b>(72,745)</b>	<b>110,957</b>
<b>Total funds</b>	<b>61,201</b>	<b>167,194</b>	<b>(117,438)</b>	<b>110,957</b>

#### 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 £
<b>Restricted Funds</b>				
FDFA-HSD Switzerland	-	15,858	(1,477)	14,381
<b>Total Restricted Funds</b>	<b>-</b>	<b>15,858</b>	<b>(1,477)</b>	<b>14,381</b>
<b>Unrestricted funds:</b>				
<b>General funds</b>	<b>43,948</b>	<b>128,633</b>	<b>(125,761)</b>	<b>46,820</b>
<b>Total funds</b>	<b>43,948</b>	<b>144,491</b>	<b>(127,238)</b>	<b>61,201</b>

# 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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Defined contribution		
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.