

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 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)

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

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

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	7	536	6,733
Cash at bank and in hand		181,119	122,360
		<hr/>	<hr/>
		181,655	129,093
<b>Liabilities:</b>			
Creditors: Amount falling due within one year	8	20,263	18,136
		<hr/>	<hr/>
		20,263	18,136
<b>Net current assets / (liabilities)</b>		<hr/> 161,392	<hr/> 110,957
<b>Total assets less current liabilities</b>		<hr/> <b>161,392</b>	<hr/> <b>110,957</b>
		<hr/>	<hr/>
<b>The funds of the charity:</b>	9		
Restricted income funds	10	45,089	-
Unrestricted income funds	10		
General reserve		116,303	110,957
		<hr/>	<hr/>
<b>Total charity funds</b>		<hr/> <b>161,392</b>	<hr/> <b>110,957</b>
		<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 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 £
<b>Trust &amp; Institutional Income</b>			
Wellspring Philanthropic Fund	82,836	45,089	127,925
Joseph Rowntree Charitable Trust	50,000	-	50,000
	<b>132,836</b>	<b>45,089</b>	<b>177,925</b>
<b>Other Donations</b>	1,063	-	1,063
	<b>1,063</b>	<b>-</b>	<b>1,063</b>
<b>Total from Donations &amp; Legacies</b>	<b>133,899</b>	<b>45,089</b>	<b>178,988</b>

<i>Donations and legacies</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2021 £</i>
<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>-</b>	<b>-</b>	<b>-</b>
<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>



## 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
<b>Total</b>	<b>10,617</b>	<b>56,871</b>	<b>48,045</b>	<b>13,020</b>	<b>128,553</b>
Governance costs	1,197	6,409	5,415	(13,020)	-
<b>Total expenditure 2022</b>	<b>11,814</b>	<b>63,280</b>	<b>53,459</b>	<b>-</b>	<b>128,553</b>

  

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

#### 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
<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 2021</b>	<b>5</b>	<b>69,998</b>	<b>47,434</b>	<b>-</b>	<b>117,438</b>

# 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

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

### 6 Staff costs

Staff costs during the year were:	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	<b>94,231</b>	<b>59,372</b>

### 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**

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

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

<b>9 Analysis of net assets between funds</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
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)
<b>Total net assets</b>	<b>116,303</b>	<b>45,089</b>	<b>161,392</b>

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

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</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>

# 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 £
<b>Restricted Funds</b>				
Wellspring Philanthropic Fund	-	45,089	-	45,089
<b>Total Restricted Funds</b>	-	45,089	-	45,089
<b>Unrestricted funds:</b>				
General funds	110,957	133,899	(128,553)	116,303
<b>Total funds</b>	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 £
<b>Restricted Funds</b>				
Tigray project	-	30,312	(30,312)	-
FDFA-HSD Switzerland	14,381	-	(14,381)	-
<b>Total Restricted Funds</b>	14,381	30,312	(44,693)	-
<b>Unrestricted funds:</b>				
General funds	46,820	136,882	(72,745)	110,957
<b>Total funds</b>	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	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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.