

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

EVERY CASUALTY WORLDWIDE
(A company limited by guarantee)

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2023

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TRUSTEES AND DIRECTORS

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

REGISTERED OFFICE

86-90 Paul Street
London
EC2A 4NE

REGISTERED CHARITY NUMBER

1166974

COMPANY NUMBER

09082055

INDEPENDENT EXAMINER

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

BANKERS

Barclays Bank Plc
Leicester
LE87 2BB

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

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

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

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

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

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

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

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

Yours sincerely,

Mike Spagat

Professor Mike Spagat
Chair, Board of Trustees
Every Casualty Counts

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

Structure, governance and management

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

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

Dr Iain Overton
Professor Michael Spagat
Katherine Brealey

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

Our approach

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

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

Objectives and activities

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

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

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

The policies adopted in furtherance of these objects are:

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

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

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

Achievements and performance

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

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

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

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

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

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

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

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

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

Financial review and reserves policy

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

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

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

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

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

Disclosure of information to examiner

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

Independent Examiner

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

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

Statement of Trustees' responsibilities

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

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

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

Michael Spagat

Mike Spagat
Chair of the Trustees

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Shruti Soni

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

Date: 19 September 2024

Every Casualty Worldwide (Limited by Guarantee)

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

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

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

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

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

Every Casualty Worldwide (Limited by Guarantee)

Balance Sheet As at 31st December 2023

	Note	2023 £	2022 £
Current assets			
Debtors	7	564	536
Cash at bank and in hand		56,813	181,119
		<hr/>	<hr/>
		57,377	181,655
Liabilities:			
Creditors: Amount falling due within one year	8	7,349	20,263
		<hr/>	<hr/>
		7,349	20,263
Net current assets / (liabilities)		<hr/>	<hr/>
		50,028	161,392
Total assets less current liabilities		<hr/>	<hr/>
		50,028	161,392
The funds of the charity:	9		
Restricted income funds	10	-	45,089
Unrestricted income funds	10		
General reserve		50,028	116,303
		<hr/>	<hr/>
Total charity funds		<hr/>	<hr/>
		50,028	161,392

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

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

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

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

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

Michael Spagat
Trustee

Michael Spagat

Charity Registration No. 1166974
Company Registration No. 09082055

Every Casualty Worldwide (Limited by Guarantee)

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

1 Statutory information

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

2 Accounting policies

2.1 Basis of preparation

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

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

2.2 Public benefit entity

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

2.3 Going concern

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

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

2.4 Income

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

2.5 Interest receivable

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

Every Casualty Worldwide (Limited by Guarantee)

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

2.6 Fund accounting

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

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

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

2.7 Expenditure and basis of apportioning costs

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

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

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

2.8 Cash at bank and in hand

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

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

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

2.9 Debtors

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

2.10 Creditors and provisions

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

2.11 Fundraising

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

2.12 Pensions

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

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

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

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

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

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

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

4 Analysis of expenditure

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

		Unrestricted	Restricted	Total
Of the total expenditure:	2023	147,571	45,089	192,660
	2022	128,553	-	128,553

Analysis of expenditure - prior year comparative

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

Every Casualty Worldwide (Limited by Guarantee)

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

5 Net income for the year

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

6 Staff costs

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

Number of staff

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

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

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

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

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

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

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

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

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

Analysis of net assets between funds - prior year comparative

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

Every Casualty Worldwide (Limited by Guarantee)

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

10 Funds

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

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

Restricted Funds - description

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

Funds - prior year comparative 2022

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

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

Every Casualty Worldwide (Limited by Guarantee)

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

11 Taxation

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

12 Related parties

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

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

13 Pension and other post-retirement benefit commitments

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

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

14 Contingent assets or liabilities

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

15 Professional indemnity insurance

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

16 Liability of members

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

17 Ultimate controlling party

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