

**EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND
POVERTY UK**

(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2019

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

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EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MAY 2019

Trustees	Mr Gianluca Cantalupi Miss Rossella Miccio Mr Giorgio Bocchi Miss Eleonora Bruni Mr Giles Duley Ms Hannah Bryce (appointed on 8 October 2018)
Company registered number	08064654
Charity registered number	1148818
Registered office	Can Mezzanine 49-51 East Road London Middlesex N1 6AH
Accountants	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich IP6 0NL

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2019

The Trustees present their annual report together with the financial statements of the Charity for the year 1 June 2018 to 31 May 2019. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running charity (PB2)'.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2019

Achievements and performance

a. Review of activities

During the accounting year 2018-2019, EMERGENCY UK employed the funds raised to support the following projects, all run by the partner organisation Emergency ONG Onlus (registered under Italian law):

- Maternity Centre in Anabah, Afghanistan: this donation follows the targeted fundraising campaign "Healing Wounds, Building Futures", which was run throughout 2018 to support the Centre. After the new Maternity Centre in Anabah opened, and its patient capacity and paediatric outpatient check-ups increased, the number of patients admitted and treated rose significantly. The same is true of births, which now average 20 per day. Training for young female Afghan medical professionals also continued: the Maternity Centre supported women through education projects, utilising its recognition by the Afghan Ministry of Health as a national training centre for specialisation in paediatrics and gynaecology, offering both theoretical and practical medical training. In 2018, two paediatric specialists completed their training and became doctors. EMERGENCY UK's donation of £10,000 contributed specifically to cover the costs for the pharmacy, including activities such as X-Rays and sutures, and for the purchase of items such as medicines and consumables.

- Rehabilitation and Social Reintegration Centre in Sulaymaniyah, Iraq:

Since 1998, EMERGENCY has run the Rehabilitation and Social Reintegration Centre in Sulaymaniyah, where prostheses and orthoses are produced and fitted for landmine victims, war casualties and patients with disabilities. The Centre is the only specialist, free facility in the region. Over the years, it has become a referral point for patients from other areas of Iraq, and receives some patients from neighbouring regions. At the Sulaymaniyah Centre, EMERGENCY runs a programme of social reintegration, involving half yearly professional training courses for patients who wish to take part. Thirty-seven such courses have been completed so far. Disabled people who complete the course are given financial and administrative/management support in order to set up cooperatives or workshops specialising in carpentry, tailoring, leatherwork, plumbing, electrics and producing PVC for indoor and outdoor fittings. Since the programme began, 376 such businesses have been set up.

EMERGENCY UK donated a total amount of £5,300 to purchase the raw materials for prostheses, and tools to produce lower-limbs prosthesis.

- Goderich Paediatric and Surgical Centre, Sierra Leone: in Sierra Leone, EMERGENCY began its mission by providing surgery for civilians who suffered casualties in the war, but it has remained there for 18 years since the end of the war. Sierra Leone is one of the poorest countries in the world; it is ranked 181 out of 186 in the UN Human Development Index. EMERGENCY offers free healthcare services through a Paediatric Centre, where 150 children are seen every day, and a Surgical Centre, where three operating theatres work day and night.

All medicines, treatments and services are completely free of charge.

EMERGENCY UK contributed to this cause by purchasing pharmaceutical items and medicines for a total amount of £40,844.

- Mayo Paediatric Centre, Sudan:

EMERGENCY's Paediatric Centre in the Mayo refugee camp has been carrying out essential work since December 2005. Although there is no official data, it is estimated that the camp is currently home to 500,000 displaced people, mainly from the war zones of Darfur and South Sudan. More than half the population is made up of children younger than 14. In addition to urgent cases, 60 children are examined by the Paediatric Centre's staff every day. Patients in a critical state of health are admitted and kept under observation and, if necessary, transferred to local hospitals. To ensure complete coverage of maternal-infant health needs, the Paediatric Centre offers prenatal, postnatal, and family planning programmes.

EMERGENCY UK donated a total of £1,843 to directly purchase laboratory materials, which covered the yearly requirements in order to perform an average of 1,100 lab exams per month.

During the accounting year 2018-2019, EMERGENCY UK raised awareness of its work via a series of

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2019

Strategic report (continued)

Achievements and performance (continued)

partnerships and events.

- Most notably, EMERGENCY UK continued its collaboration with the All-Party Parliamentary Group (APPG) on Explosive Threats.
- EMERGENCY UK became member of the BOND Network and participated successfully at the BOND annual conference, having been selected to display the charity's VR technology.
- EMERGENCY UK also took part in medical recruitment events such as the Careers Fair at the London School of Hygiene and Tropical Medicine in November 2018 and May 2019, and supported smaller fundraising events organised by the London group of volunteers.
- From a communications point of view, EMERGENCY UK developed an enhanced digital and press strategy.
- EMERGENCY UK organised Zakhem in November 2019, an exhibition in London that featured photography from EMERGENCY's Surgical Centres in Afghanistan.

b. Future developments

- EMERGENCY UK will continue supporting EMERGENCY's projects, and specifically intends to direct its donations towards all projects in Afghanistan, the Rehabilitation and Social Reintegration Centre in Sulaymaniyah (Iraq), the newly-constructed Centre of Excellence in Paediatric Surgery in Entebbe (Uganda), the Paediatric Centre in Mayo (Sudan), and the Paediatric and Surgical Centre in Goderich (Sierra Leone).
- EMERGENCY UK will be focusing on the further development of a press and digital communications strategy, which aims at increasing its profile in England and Wales.

Financial review

a. Reserves policy

The policy approved by the Board of Trustees is to maintain a reserve of unrestricted funds equal to 2 months of core expenditures. This mostly includes the salary and contribution of employees, office rent and utilities and governance related costs.

For the year of 2019 (until further notice), in line with the criteria defined above, the minimum threshold is set at £10,000. We also set a monitoring trigger at £15,000 for the Treasurer to inform the UK Board of the current liquidity position of the charity.

Unrestricted funds at 31 May 2019 were £109,184 (2018 - £97,518).

Structure, governance and management

a. Constitution

Emergency Life Support for Civilian Victims of War and Poverty UK is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2019

Structure, governance and management (continued)

c. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

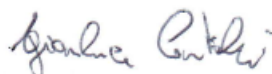
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 31 January 2020 and signed on their behalf by:



.....
Gianluca Cantalupi
Trustee

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2019

Independent Examiner's Report to the Trustees of Emergency Life Support for Civilian Victims of War and Poverty UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2019.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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:

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

Signed:



Dated:

17 February 2020

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Income from:					
Donations and legacies	2	146,919	22,544	169,463	150,232
Total income		146,919	22,544	169,463	150,232
Expenditure on:					
Charitable activities	3	85,912	57,987	143,899	495,705
Total expenditure		85,912	57,987	143,899	495,705
Net income/(expenditure)		61,007	(35,443)	25,564	(345,473)
Transfers between funds	11	(49,341)	49,341	-	-
Net movement in funds		11,666	13,898	25,564	(345,473)
Reconciliation of funds:					
Total funds brought forward		97,518	(2,801)	94,717	440,190
Net movement in funds		11,666	13,898	25,564	(345,473)
Total funds carried forward		109,184	11,097	120,281	94,717

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
(A Company Limited by Guarantee)
REGISTERED NUMBER: 08064654

BALANCE SHEET
AS AT 31 MAY 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	8	875	870
		<u>875</u>	<u>870</u>
Current assets			
Debtors	9	3,618	5,499
Cash at bank and in hand		123,325	94,001
		<u>126,943</u>	<u>99,500</u>
Creditors: amounts falling due within one year	10	(7,537)	(5,653)
Net current assets		<u>120,281</u>	<u>94,717</u>
Total net assets		<u><u>120,281</u></u>	<u><u>94,717</u></u>
Charity funds			
Restricted funds	11	11,097	(2,801)
Unrestricted funds	11	109,184	97,518
Total funds		<u><u>120,281</u></u>	<u><u>94,717</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 31 January 2020 and signed on their behalf by:



Mr Gianluca Cantalupi
(Trustee)

The notes on pages 9 to 19 form part of these financial statements.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

1. Accounting policies

1.1 General information

Emergency-Life Support For Civilian Victims of War and Poverty UK is a company limited by guarantee incorporated in England and Wales, registration number 08064654. The registered office Can Mezzanine 49-51, East Road, London, Middlesex, N1 6AH.

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emergency Life Support for Civilian Victims of War and Poverty UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling (£) and rounded to the nearest £.

1.3 Company status

The company is a company limited by guarantee, The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably. In accordance with the charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

1. Accounting policies (continued)

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Computer equipment	- 25% straight line
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1.7 Debtors

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

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.10 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

1. Accounting policies (continued)

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Donations	146,919	22,544	169,463	150,232
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2018</i>	<i>135,103</i>	<i>15,129</i>	<i>150,232</i>	
	<hr/>	<hr/>	<hr/>	

3. Expenditure

Summary by fund type

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Expenditure	85,912	57,987	143,899	495,705
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2018</i>	<i>47,168</i>	<i>448,537</i>	<i>495,705</i>	
	<hr/>	<hr/>	<hr/>	

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019**

4. Analysis of expenditure by activities

	Fundraising 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Expenditure	143,899	143,899	495,705
<i>Total 2018</i>	<i>495,705</i>	<i>495,705</i>	

Expenditure

	Fundraising 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Staff costs	59,191	59,191	49,605
Donations - Sierra Leone	40,844	40,844	10,445
Donations - Salam Centre	-	-	5,350
Donations - Uganda	-	-	366,952
Donations - Afghanistan	6,500	6,500	6,305
Donations - Anabah Afghanistan	3,500	3,500	25,068
Donations - Camp Mayo	1,843	1,843	-
Donations - Sulaymaniyah	4,000	4,000	-
Fundraising costs	2,220	2,220	9,633
Sundry expenses	669	669	1,578
Staff expenses	670	670	1,454
Travel expenses	142	142	91
Rent	16,611	16,611	15,554
Payroll fees	453	453	829
Independent examiners' fees	1,956	1,956	1,590
Professional fees	3,041	3,041	992
Other donations	1,862	1,862	-
Depreciation	397	397	259
	143,899	143,899	495,705

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

4. Analysis of expenditure by activities (continued)

The donations listed above are funded projects administered by the partner organisation Emergency ONG Onlus (registered under Italian law). The projects are described in detail in the Trustees' Report.

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,956 (2018 - £1,590), and other costs of £453 (2018 - £829).

6. Staff costs

	2019	2018
	£	£
Wages and salaries	55,938	47,861
Social security costs	2,311	1,340
Contribution to defined contribution pension schemes	942	404
	<hr/> 59,191 <hr/>	<hr/> 49,605 <hr/>

The average number of persons employed by the Charity during the year was as follows:

	2019	2018
	No.	No.
Staff	<hr/> 2 <hr/>	<hr/> 2 <hr/>

No employee received remuneration amounting to more than £60,000 in either year.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2018 - £NIL).

During the year ended 31 May 2019, no Trustee expenses have been incurred (2018 - £NIL).

8. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 June 2018	1,429
Additions	402
	<hr/>
At 31 May 2019	1,831
	<hr/>
Depreciation	
At 1 June 2018	559
Charge for the year	397
	<hr/>
At 31 May 2019	956
	<hr/>
Net book value	
At 31 May 2019	875
	<hr/> <hr/>
At 31 May 2018	870
	<hr/> <hr/>

9. Debtors

	2019 £	2018 £
Due within one year		
Other debtors	2,132	4,058
Prepayments and accrued income	1,486	1,441
	<hr/>	<hr/>
	3,618	5,499
	<hr/> <hr/>	<hr/> <hr/>

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

10. Creditors: Amounts falling due within one year

	2019	<i>2018</i>
	£	£
Other taxation and social security	1,422	-
Other creditors	4,035	3,788
Accruals and deferred income	2,080	1,865
	<u>7,537</u>	<u>5,653</u>

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019**

11. Statement of funds

Statement of funds - current year

	Balance at 1 June 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2019 £
Unrestricted funds					
General Funds	97,518	146,919	(85,912)	(49,341)	109,184
Restricted funds					
Camp Mayo	1,325	-	(1,843)	518	-
Sierra Leone	(5,239)	-	(40,844)	46,083	-
Anabah	-	3,098	(3,500)	402	-
Salam Centre	(2,289)	2,855	-	-	566
Sulaymaniyah	2,589	270	(4,000)	1,141	-
Afghanistan	-	5,790	(6,500)	710	-
Iraq	813	-	(1,300)	487	-
Uganda	-	10,531	-	-	10,531
	(2,801)	22,544	(57,987)	49,341	11,097
Total of funds	94,717	169,463	(143,899)	-	120,281

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 June 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2018 £</i>
Unrestricted funds					
General Funds	429,795	135,103	(448,537)	(18,843)	97,518
Restricted funds					
Camp Mayo	1,325	-	-	-	1,325
Sierra Leone	5,206	-	(10,445)	-	(5,239)
Anabah	257	5,968	(25,068)	18,843	-
Salam Centre	2,971	90	(5,350)	-	(2,289)
Sulaymaniyah	636	1,953	-	-	2,589
Afghanistan	-	6,305	(6,305)	-	-
Iraq	-	813	-	-	813
	10,395	15,129	(47,168)	18,843	(2,801)
Total of funds	440,190	150,232	(495,705)	-	94,717

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

11. Statement of funds (continued)

Restricted funds

Camp Mayo: funds have been raised to support the Refugee Centre in Camp Mayo, in particular the clinic run by Emergency NGO.

Sierra Leone: funds have been raised to support the Goderich Paediatric and Surgical Centre.

Anabah: funds have been raised to support the maternity centre in Anabah, Panshir.

Salam Centre: funds have been raised to support the operations of the Salam Cardiac Surgery Centre in Khartoum, Sudan.

Sulaymaniyah: funds have been raised to support the Rehabilitation and Social Reintegration Centre in Sulaymaniyah which provides physiotherapy, the fitting of prosthesis for amputees, and vocational training course.

Afghanistan: funds have been raised to support (i) Anabah surgical, medical and maternity centre, (ii) Kabul surgical centre for victims of war, (iii) Laskhar-gah Surgical Centre, and (iv) First Aid Posts.

Iraq: funds have been raised to support (i) the Rehabilitation and Social Reintegration Centre in Sulaymaniyah, and (ii) healthcare clinics in refugee and Internally Displaced People (IDP) camps.

Uganda: funds have been raised to support the opening and running of the Centre of Excellence in Paediatric Surgery in Entebbe. The centre will treat paediatric surgical conditions and contribute to the reduction of the mortality rates among infants, children, and young people. In line with EMERGENCY's founding principles, all services will be absolutely free of charge.

The transfer from unrestricted funds finances the deficit on the restricted funds.

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12. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £771 (2018 - £404).

Contributions totaling £302 (2018 - £171) were payable to the fund at the balance sheet date and are included in creditors.

13. Related party transactions

There were no related party transactions in the year that require disclose (2018 - £NIL).