

**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 2020

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
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MAY 2020

Trustees	Mr Gianluca Cantalupi Miss Rossella Miccio Mr Giorgio Bocchi Miss Eleonora Bruni Mr Giles Duley (resigned 14 September 2020) Ms Hannah Bryce Mr Umar Ahmad (appointed 17 December 2020)
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
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2020

The Trustees present their annual report together with the financial statements of the Charity for the 1 June 2019 to 31 May 2020. 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 2019).

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

The objects of the Charity, as set out in the Memorandum and Articles of Association, is to relieve poverty or sickness or preserve and protect the good health of people in conflict and post conflict zones.

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 2020

Achievements and performance

a. Review of activities

During the accounting year 2019-2020, EMERGENCY UK employed the funds raised to support the following projects, all run by the partner organisation Emergency ONG Onlus (registered under Italian law):

- Surgical Hospital and Maternity Centre in Anabah, Afghanistan

EMERGENCY's Surgical Hospital in Anabah remains the only accessible, free, high-quality healthcare facility for a population of approximately 1 million people, spread over the provinces of Panjshir, Kapisa and Parwan. As well as surgery for war and landmine victims, the hospital also handles traumatology, general surgery, basic healthcare and paediatrics. The hospital is also the referral centre for a network of First Aid Posts (FAPs) and Healthcare Centres opened and run by EMERGENCY in 18 districts. More than 140 outpatient check-ups are performed every day at the facility. Renovation work at the Surgical Centre came to an end in 2019 and the number of beds in the wards increased. In addition to the eight beds in intensive care, whose number stayed the same, four wards each with 12 beds were formed, two for men and two for women and children. This brought the total capacity to 56 beds.

The nearby Maternity Centre, opened by EMERGENCY in 2003, has seen a constant increase in activity in recent years. It has become a point of reference for women in the valley and the surrounding provinces, thanks in part to the network of healthcare centres in the region, and has seen the number admissions, outpatient check-ups, surgical operations and births increase even further. Around 20 children are born every day at our facility. This is a major result in terms of the increased awareness of people in the Panjshir region about women's and pregnancy-related health problems and the importance of prevention, as well as being yet further recognition of the good work done by EMERGENCY staff. Faced with the growing needs of the local population, EMERGENCY decided to build a new Maternity Centre in order to provide the capacity for 7,000 births a year and gynaecological and neonatal services. The new facility opened in December 2016. In February 2019, all the work that had been planned for the Maternity Centre in Anabah was fully completed.

The number of bed spaces for neonatal treatment was increased from 26 to 44 and an isolation ward with four bed spaces was set up, as well as a ward for the 'kangaroo' technique for helping premature babies grow. 22 new nurses were taken on and are currently being trained by international staff. An international neonatologist also arrived.

The hospital in Anabah has been recognised as a national training centre for specialisation in gynaecology, surgery and paediatrics. Five specialising in paediatrics and two in surgery worked on their dissertations in 2019. After passing their exams they will become fully qualified paediatricians and surgeons.

EMERGENCY UK's donation of £70,000 contributed specifically to cover the costs for the pharmacy, medical equipment, food and beverage for the hospital staff, as well as some construction works, furniture purchase and maintenance works.

- COVID-19 Response and dedicate support to Afghanistan

During the unsettling times of the **COVID-19 pandemic**, EMERGENCY's efforts have been fully dedicated to ensure the health and safety of patients, medical staff, and employees. The organisation worked hard to adapt and promptly react to such an unprecedented scenario and made sure to protect lives and reduce the spread of illness by providing support to patients and front-line medical responders in high-risk and quarantine areas.

In order to tackle the COVID-19 outbreak, EMERGENCY has ensured the safety of all its hospitals and guaranteed continuity of care. In all field projects and hospitals, the organisation activated international standard procedures of prevention and protection.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2020

Achievements and performance (continued)

EMERGENCY UK donated a total of 50,760.00 Euros to purchase PPE materials for the Anabah Maternity Centre. This donation was vital and urgently needed to ensure the continuity of the activities in the hospital and ensuring care to young mother and their children.

- Children's Surgical Hospital in Entebbe, Uganda

Considering the high infant mortality rate and the lack of free of charge and high quality health care facilities in the region, EMERGENCY and the Ministry of Health of Uganda (MOH) have decided to design a centre of excellence for paediatric surgery in Entebbe and agreed on an innovative philosophy of aid to development. This approach is not limited to basic and primary healthcare, but suggests a systemic view of the health system. In fact, such a complex reality must be composed of facilities providing different levels of care and medical excellence must not be precluded to African countries due to a supposed lack of resources.

The new Children's Surgical Hospital is located in Entebbe, on the banks of Lake Victoria, over a 120,000 m2 area provided by the Ugandan government. The hospital has 72 ward beds, 3 operating theatres and all the diagnostic and ancillary services needed to run it, such as a laboratory, blood bank, pharmacy, canteen, and laundry.

As of 2020, all construction work has been completed, as well as the fittings and furnishing. All equipment has been installed, including biomedical systems, and EMERGENCY obtained authorisation for the hospital to open.

Due to the ongoing COVID-19 pandemic and the consequent restrictive measures implemented by several countries around the world, including Italy and Uganda, the start of medical activities has been postponed to the first half of 2021.

EMERGENCY UK donated a total of £52,000, which covered the national staff salaries, staff transportation and staff food and beverage, and some final construction works for the hospital.

During the accounting year 2019-2020, EMERGENCY UK raised awareness of its work, established new corporate partnerships and implemented a new supporter database.

- EMERGENCY UK partnered with social enterprise Ishkar to launch a fundraising campaign for EMERGENCY's work in Afghanistan.
- EMERGENCY UK entered into a corporate partnership with Crosta & Mollica, who have committed to financially support the organisation for an initial year.
- EMERGENCY UK took part in online medical recruitment events at the London School of Hygiene and Tropical Medicine.
- EMERGENCY UK supported with the restructuring of the volunteer group, which engaged in record fundraising and volunteer recruitment efforts.
- During this period, EMERGENCY UK evaluated and selected a new CRM database to support the organisation's growth, alongside hiring a dedicated Fundraising Officer.
- From a communications point of view, EMERGENCY UK further developed an enhanced digital and press strategy, utilising a range of online channels and media engagement software.

- Prison Programme in Kabul Afghanistan

A guiding principle of the NGO is that the right to treatment is a fundamental human right that must be guaranteed to all people, without any form of discrimination. As reflection of this principle, EMERGENCY has offered healthcare assistance to inmates in Afghan prisons since 2001. Today, the organization manage and run five Healthcare Centres inside Kabul's Pol-i-Charki facility, which with over 10,000 inmates is Afghanistan's largest prison. Here, an average of 4,300 visits are performed each month, largely for infectious diseases or

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2020

Achievements and performance (continued)

respiratory and digestive conditions, which are overwhelmingly caused by living conditions in the prison.

EMERGENCY's staff also provide support to local authorities at the Healthcare Centres in the Kabul Government Jail, Investigation Department, Transition Prison, Women's Prison, and Juvenile Rehabilitation Centre. As of June 2020, a total of 1,119,935 patients have been treated across these facilities.

Our activities in the Women's Prison, which were interrupted in 2016, resumed in January 2017. When required, patients are referred to EMERGENCY's Kabul Surgical Centre.

Notably, the Women's Prison in Kabul hosts nearly 700 women inmates. The poor hygiene and maintenance standards in the prison, alongside adverse climate conditions, leads inmates to suffer from different infections, such as vaginitis, scabies, lice, gastrointestinal and respiratory infections.

The stress of living in such a state may also affect and worsen some pre-existing chronic conditions: high blood pressure and diabetes are the most commonly diagnosed. Additionally, mothers with children under five years of age bring their children with them, with inevitable consequences on their health, particularly with regard to malnutrition.

For these reasons, the main objective of the project is to improve the health conditions of the women and their children at the Women's Prison in Kabul.

EMERGENCY UK's donation of £1,197 (already counted as part of the aforementioned £70,000) contributed specifically to cover 5-months salaries of two staff members dedicated to provide medical care to the inmates of the Women's Prison.

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 fundraising, 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.

Free reserves at 31 May 2020 were £105,655 (2019 - £108,309).

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2020

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.

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 . 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 and signed on their behalf by:



Gianluca Cantalupi

Trustee

Date: 21 February 2021

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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2020

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 2020.

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: 24 February 2021

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	2	213,031	32,313	245,344	169,463
Total income		213,031	32,313	245,344	169,463
Expenditure on:					
Charitable activities	3	207,572	68,548	276,120	143,899
Total expenditure		207,572	68,548	276,120	143,899
Net income/(expenditure)		5,459	(36,235)	(30,776)	25,564
Transfers between funds	11	(7,942)	7,942	-	-
Net movement in funds		(2,483)	(28,293)	(30,776)	25,564
Reconciliation of funds:					
Total funds brought forward		109,184	11,097	120,281	94,717
Net movement in funds		(2,483)	(28,293)	(30,776)	25,564
Total funds carried forward		106,701	(17,196)	89,505	120,281

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

The notes on pages 10 to 21 form part of these financial statements.

EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY UK
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REGISTERED NUMBER: 08064654

BALANCE SHEET
AS AT 31 MAY 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	8	1,046	875
		<u>1,046</u>	<u>875</u>
Current assets			
Debtors	9	41,958	3,618
Cash at bank and in hand		53,142	123,325
		<u>95,100</u>	<u>126,943</u>
Creditors: amounts falling due within one year	10	(6,641)	(7,537)
Net current assets		<u>88,459</u>	<u>119,406</u>
Total net assets		<u><u>89,505</u></u>	<u><u>120,281</u></u>
Charity funds			
Restricted funds	11	(17,196)	11,097
Unrestricted funds	11	106,701	109,184
Total funds		<u><u>89,505</u></u>	<u><u>120,281</u></u>

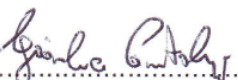
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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 and signed on their behalf by:



Mr Gianluca Cantalupi
 (Trustee)

Date: 21 February 2021

The notes on pages 10 to 21 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 2020

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 Going concern

The trustees have considered the charity's position at the time of signing the financial statements, and in particular the additional operational and financial challenges caused by Covid-19. The directors have considered the company's financial strength, its stable base of donors and its level of committed running costs.

Based on this assessment, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
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1. Accounting policies (continued)

1.5 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 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.

1.6 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.7 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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1.8 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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020

1. Accounting policies (continued)

1.9 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.

1.10 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.

1.11 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.

1.12 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 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	213,031	32,313	245,344

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020**

2. Income from donations and legacies (continued)

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	146,919	22,544	169,463

3. Expenditure

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Expenditure	207,572	68,548	276,120

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Expenditure	85,912	57,987	143,899

4. Analysis of expenditure by activities

	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £
Poverty and sickness relief	168,599	107,521	276,120

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NOTES TO THE FINANCIAL STATEMENTS
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4. Analysis of expenditure by activities (continued)

	<i>Grant funding of activities 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Poverty and sickness relief	58,549	85,350	143,899
Grant funding			
	Poverty and sickness relief 2020 £	Total funds 2020 £	Total funds 2019 £
Donations - Sierra Leone	-	-	40,844
Donations - Uganda	52,532	52,532	-
Donations - Afghanistan	67,043	67,043	6,500
Donations - Anabah	3,000	3,000	3,500
Donations - Camp Mayo	-	-	1,843
Donations - Covid-19	46,024	46,024	-
Donations - Sulaymaniyah	-	-	4,000
Other donations	-	-	1,862
	168,599	168,599	58,549

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020**

4. Analysis of expenditure by activities (continued)

Analysis of support costs

	Poverty and sickness relief 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	54,739	54,739	59,191
Depreciation	500	500	397
Fundraising costs	29,272	29,272	2,220
Sundry expenses	338	338	669
Staff expenses	811	811	670
Travel expenses	173	173	142
Rent	16,962	16,962	16,611
Payroll fees	462	462	453
Independent examiners' fees	2,016	2,016	1,956
Professional fees	1,808	1,808	3,041
Printing	440	440	-
	<u>107,521</u>	<u>107,521</u>	<u>85,350</u>

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,016 (2019 - £1,956), and other costs of £462 (2019 - £453).

6. Staff costs

	2020 £	<i>2019 £</i>
Wages and salaries	51,236	55,938
Social security costs	2,026	2,311
Contribution to defined contribution pension schemes	1,477	942
	<u>54,739</u>	<u>59,191</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020

6. Staff costs (continued)

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

	2020	<i>2019</i>
	No.	<i>No.</i>
Staff	3	<i>2</i>

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

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2019 - £NIL*).

During the year ended 31 May 2020, no Trustee expenses have been reimbursed (*2019 - £NIL*).

8. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 June 2019	1,831
Additions	671
At 31 May 2020	2,502
Depreciation	
At 1 June 2019	956
Charge for the year	500
At 31 May 2020	1,456
Net book value	
At 31 May 2020	1,046
<i>At 31 May 2019</i>	<i>875</i>

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(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020

9. Debtors

	2020	2019
	£	£
Due within one year		
Other debtors	40,442	2,132
Prepayments and accrued income	1,516	1,486
	41,958	3,618

10. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	-	1,422
Other creditors	4,625	4,035
Accruals and deferred income	2,016	2,080
	6,641	7,537

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020**

11. Statement of funds

Statement of funds - current year

	Balance at 1 June 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2020 £
Unrestricted funds					
General Funds	109,184	213,031	(207,572)	(7,942)	106,701
Restricted funds					
Anabah	-	3,277	(3,998)	721	-
Salam Centre	566	238	-	-	804
Afghanistan	-	9,798	(9,798)	-	-
Uganda	10,531	-	(10,531)	-	-
Covid-19	-	18,000	(43,024)	7,024	(18,000)
Women's Prison Kabul	-	1,000	(1,197)	197	-
	11,097	32,313	(68,548)	7,942	(17,196)
Total of funds	120,281	245,344	(276,120)	-	89,505

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 June 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2019 £</i>
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

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 2020

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.

Covid-19: funds raised to provide support given the Covid-19 emergency, including the purchase of PPE. The Covid-19 fund is in deficit at the year end as a further £18,000 of funding was expected as part of a corporate donation matching scheme. The fund has, since the year end, returned to a surplus.

Women's Prison Kabul: funds have been raised to support the Women's Prison of Kabul, which hosts approximately 700 women inmates. The main objective of the project is to improve the health conditions of the women and their children at Prison.

Transfers

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020**

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,046	-	1,046
Current assets	112,296	(17,196)	95,100
Creditors due within one year	(6,641)	-	(6,641)
Total	106,701	(17,196)	89,505

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	875	-	875
Current assets	115,846	11,097	126,943
Creditors due within one year	(7,537)	-	(7,537)
Total	109,184	11,097	120,281

13. 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 £1,477(2019 - £771).

Contributions totaling £726 (2019 - £302) were payable to the fund at the balance sheet date and are included in creditors.

14. Related party transactions

There were no related party transactions in the year that require disclosure (2019 -£NIL).