

**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 2017**

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**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)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MAY 2017**

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**Trustees**

Mr Gianluca Cantalupi  
Miss Rossella Miccio  
Mr Giorgio Bocchi  
Miss Eleonora Bruni  
Mr Giles Duley

**Company registered number**

08064654

**Charity registered number**

1148818

**Registered office**

Can Mezzanine 49-51, East Road, London, N1 6AH

**Accountants**

Larking Gowen, 1 Claydon Business Park, Great Blakenham, Ipswich, Suffolk, IP6 0NL

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**EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY, UK**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MAY 2017**

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The Trustees present their annual report together with the financial statements of Emergency Life Support for Civilian Victims of War and Poverty, UK for the year ended 31 May 2017. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the 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 (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Structure, governance and management**

**a. CONSTITUTION**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30/04/12. The company was incorporated on 10/05/12.

The company is constituted under a Memorandum of Association dated 30/04/12 and is a registered charity number 1148818.

The principal object of the company is to provide relief of poverty or sickness and the preservation and protection of good health of people in conflict and post conflict zones.

**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

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

**c. RISK MANAGEMENT**

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

**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 and in particular to its supplementary public benefit guidance on 'Charities and Public Benefit'.



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**EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY, UK**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MAY 2017**

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**Achievements and performance**

**a. REVIEW OF ACTIVITIES**

During the accounting year 2016-2017, EMERGENCY UK employed the funds raised to support the expansion and running of the Maternity Centre in Anabah, Afghanistan, run by the partner organisation Emergency Ong Onlus (registered under Italian law). This follows two targeted fundraising campaigns "Leave No Mother Behind" and "Meet Afghanistan's Future" which were crafted and run with that specific purpose. On Thursday 8 December, Emergency Ong Onlus inaugurated the new building at the Maternity Centre in Anabah, Afghanistan. The expansion of the existing Centre, which opened in 2003, has enabled the organisation to further improve the medical assistance provided to mothers and children living in the Panjshir Valley and surrounding Provinces. Over the years, Emergency Ong Onlus's Maternity Centre has become a focal point for the local population, reaching an average of more than 500 deliveries per month. In order to provide even more efficient and effective medical care to the growing number of patients, Emergency Ong Onlus started working on expanding the existing facilities in 2015. The construction works and the facility set-up have taken over one year, with an overall cost of €1.5 m, of which £70,000 came from EMERGENCY UK campaigns during the accounting year 2016-2017. The £50,000 initial tranche was accounted for under the previous annual report (as the payment was already instructed during the previous year). The new Maternity Centre is a state-of-art hospital, furnished with high quality biomedical equipment and includes 1 new operating block with 4 delivery rooms, 2 operating theatres, 1 intensive care unit, 1 neonatal sub-intensive care unit, 1 intensive care unit for women with complications during delivery, 1 outpatient clinic, 1 gynaecological ward, an area dedicated to follow-ups and one for women in labour.

From a fundraising perspective, EMERGENCY UK received a large one-off donation of \$450,000 (approximately £332,000) in three tranches from the same donor. Internal policies have been followed to clear the funds with the Charity Commission and external lawyers, in order to ensure that funds were considered deemed to be used for charity purposes. The clearing from Charity Commission and the external lawyer was satisfactory. Stripping off the impact of this one-off donation, fundraising has been approximately stable year-on-year.

Emergency UK has raised awareness of its work via a series of partnerships and events. Most notably, the collaboration with the All Party Parliamentary Group (APPG) on Explosive Threats led to a reception in Parliament to mark the launch of Giles Duley's latest photographic exhibition. Pictures taken at Emergency Surgical Centre in Kabul were shown in Westminster, documenting the effects of unexploded ordnance and landmines on Afghan civilians. Furthermore, EMERGENCY has taken part in various recruitment/medical events, among which: "Frontline of the Ebola Crisis" at UCL Institute of Healthcare, February 2017; Careers Fair at the London School of Hygiene and Tropical Medicine, May 2017.

**b. INVESTMENT POLICY AND PERFORMANCE**

Emergency UK has adopted a zero risk policy during the year and funds have been kept in a current account at the Co-operative Bank.

**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. (Which mostly includes the salary and contribution of employees, office rent and utilities and governance related costs.)

For the year of 2017 (until further notice), in line with the criteria defined above, the minimum threshold is set

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**EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY, UK**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MAY 2017**

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at £7,500. 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 2017 were £429,795 (2016 - £34,677).

**Plans for future periods**

**a. FUTURE DEVELOPMENTS**

In relation to the aforementioned large donation of \$450,000 (£332,000), the EMERGENCY UK Board of Trustees has decided to use the funds to support the construction of the New Centre of Excellence in Paediatric Surgery to Open in Uganda. The project is led by the partner organisation Emergency Ong Onlus, with which an ad hoc agreement has been signed. The Centre of Excellence in Paediatric Surgery, Entebbe, will be built on the banks of Lake Victoria, 35 kilometres from the Ugandan capital, Kampala. The hospital, designed by world renowned architect Renzo Piano, will offer free treatment and act as a referral centre for Ugandan patients as well as children from across the continent in need of surgery.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Emergency Life Support for Civilian Victims of War and Poverty, UK 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report was approved by the Trustees, on 10/2/18 and signed on their behalf by:

  
.....  
**Gianluca Cantalupi**  
Trustee

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**EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY, UK**  
(A company limited by guarantee)

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MAY 2017**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMERGENCY LIFE SUPPORT FOR  
CIVILIAN VICTIMS OF WAR AND POVERTY, UK (the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 May 2017.

This report is made solely to the company'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 company'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 company and the company's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the company (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 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 the company'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**


Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can 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 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.

Signed:



Dated: 20/2/2018

Giles Kerkham FCA DChA

**LARKING GOWEN**  
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 2017**

	Note	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
<b>INCOME FROM:</b>					
Donations and legacies	2	453,825	20,060	473,885	149,652
Investments	3	17	-	17	44
Other income		-	-	-	525
<b>TOTAL INCOME</b>		<b>453,842</b>	<b>20,060</b>	<b>473,902</b>	<b>150,221</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	4	58,724	20,088	78,812	152,874
<b>TOTAL EXPENDITURE</b>		<b>58,724</b>	<b>20,088</b>	<b>78,812</b>	<b>152,874</b>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>					
		395,118	(28)	395,090	(2,653)
<b>NET MOVEMENT IN FUNDS</b>		<b>395,118</b>	<b>(28)</b>	<b>395,090</b>	<b>(2,653)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		34,677	10,423	45,100	47,753
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>429,795</b>	<b>10,395</b>	<b>440,190</b>	<b>45,100</b>

The notes on pages 8 to 17 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 2017**

	Note	£	2017 £	£	2016 £
<b>FIXED ASSETS</b>					
Tangible assets	7		-		75
<b>CURRENT ASSETS</b>					
Debtors	8	3,260		2,735	
Cash at bank and in hand		438,708		93,709	
		<u>441,968</u>		<u>96,444</u>	
<b>CREDITORS: amounts falling due within one year</b>	9	(1,778)		(51,419)	
<b>NET CURRENT ASSETS</b>			<u>440,190</u>		<u>45,025</u>
<b>NET ASSETS</b>			<u>440,190</u>		<u>45,100</u>
<b>CHARITY FUNDS</b>					
Restricted funds	10		10,395		10,423
Unrestricted funds	10		429,795		34,677
<b>TOTAL FUNDS</b>			<u>440,190</u>		<u>45,100</u>

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

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 10/2/2018 and signed on their behalf, by:

  
 .....  
**Gianluca Cantalupi**

The notes on pages 8 to 17 form part of these financial statements.

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**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 2017**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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.

**1.2 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.

**1.3 Income**

All income is recognised once the company 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 company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

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.

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**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 2017**

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**1. ACCOUNTING POLICIES (continued)**

**1.4 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.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

**1.5 Tangible fixed assets and depreciation**

All assets costing more than £250 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	-	25% straight line
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**1.6 Interest receivable**

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

**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 company 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 within interest payable and similar charges.



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**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 2017**

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**1. ACCOUNTING POLICIES (continued)**

**1.10 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 company 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 company 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.

Investment income, gains and losses are allocated to the appropriate fund.

**2. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Donations	453,825	20,060	473,885	149,652
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2016</i>	<u>89,750</u>	<u>59,902</u>	<u>149,652</u>	

**3. INVESTMENT INCOME**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Bank interest received	17	-	17	44
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2016</i>	<u>44</u>	<u>-</u>	<u>44</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 2017**

**4. EXPENDITURE**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Independent examiners' fees	1,272	-	1,272	1,236
Professional fees	1,765	-	1,765	-
Rent	11,846	-	11,846	9,910
Insurance	110	-	110	106
Fundraising costs	14,014	-	14,014	56,216
Wages and salaries	26,621	-	26,621	21,716
Employers' national insurance	1,763	-	1,763	1,372
Payroll fees	341	-	341	180
Sundry	917	-	917	1,384
Donations - Kabul ICU	-	-	-	74
Donations - Bangui	-	-	-	5,275
Donations - Leave No Mother Behind	-	-	-	5,330
Donations - Anabah	-	20,088	20,088	50,000
Depreciation of computer equipment	75	-	75	75
	<u>58,724</u>	<u>20,088</u>	<u>78,812</u>	<u>152,874</u>

The projects funded by the donations are further described on page 3.

In 2016, of the total expenditure, £96,804 was to unrestricted costs and £56,070 was to restricted costs.

**5. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2017 £	2016 £
Depreciation of tangible fixed assets:		
- owned by the charity	75	75
Independent examiners' fees - current year	1,272	1,236
Independent examiners' fees - other costs	1,210	180
	<u>2,557</u>	<u>1,491</u>

During the year, no Trustees received any remuneration (2016 - £NIL).

During the year, no Trustees received any benefits in kind (2016 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2016 - £NIL).



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**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 2017**

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**6. STAFF COSTS**

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

2017	2016
No.	No.
2	3

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

**Staff costs were as follows:**

	2017	2016
	£	£
Wages and salaries	26,621	21,716
National insurance and PAYE	1,763	1,372
	<hr/>	<hr/>
Total	<b>28,384</b>	<b>23,088</b>
	<hr/> <hr/>	<hr/> <hr/>

**7. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>Cost</b>	
At 1 June 2016 and 31 May 2017	300
	<hr/>
<b>Depreciation</b>	
At 1 June 2016	225
Charge for the year	75
	<hr/>
At 31 May 2017	300
	<hr/>
<b>Net book value</b>	
At 31 May 2017	-
	<hr/> <hr/>
At 31 May 2016	75
	<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 2017**

**8. DEBTORS**

	2017 £	2016 £
Other debtors - Giftaid	2,085	1,883
Prepayments and accrued income	1,175	852
	<u>3,260</u>	<u>2,735</u>

**9. CREDITORS: Amounts falling due within one year**

	2017 £	2016 £
Other creditors	-	50,073
Accruals and deferred income	1,778	1,346
	<u>1,778</u>	<u>51,419</u>

**10. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 June 2016 £	Income £	Expenditure £	Balance at 31 May 2017 £
<b>Unrestricted funds</b>				
General funds	34,677	453,842	(58,724)	429,795
<b>Restricted funds</b>				
Camp Mayo	1,325	-	-	1,325
Sierra Leone	5,206	-	-	5,206
Anabah	1,081	19,264	(20,088)	257
Salam Centre	2,811	160	-	2,971
Sulaymaniyah	-	636	-	636
	<u>10,423</u>	<u>20,060</u>	<u>(20,088)</u>	<u>10,395</u>
<b>Total of funds</b>	<u>45,100</u>	<u>473,902</u>	<u>(78,812)</u>	<u>440,190</u>

**EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY, UK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2017**

**10. STATEMENT OF FUNDS (continued)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 June 2015 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 May 2016 £</i>
<b>Unrestricted funds</b>					
General funds	41,162	90,319	(96,804)	-	34,677
	<u>41,162</u>	<u>90,319</u>	<u>(96,804)</u>	<u>-</u>	<u>34,677</u>
<b>Restricted funds</b>					
Camp Mayo	1,325	-	-	-	1,325
Kabul ICU	-	1,796	(1,796)	-	-
Sierra Leone	5,206	-	-	-	5,206
Bangui	-	4,274	(4,274)	-	-
Anabah	-	51,081	(50,000)	-	1,081
Salam Centre	60	2,751	-	-	2,811
	<u>6,591</u>	<u>59,902</u>	<u>(56,070)</u>	<u>-</u>	<u>10,423</u>
<b>Total of funds</b>	<u>47,753</u>	<u>150,221</u>	<u>(152,874)</u>	<u>-</u>	<u>45,100</u>

**SUMMARY OF FUNDS - CURRENT YEAR**

	<b>Balance at 1 June 2016 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 May 2017 £</b>
General funds	34,677	453,842	(58,724)	429,795
Restricted funds	10,423	20,060	(20,088)	10,395
	<u>45,100</u>	<u>473,902</u>	<u>(78,812)</u>	<u>440,190</u>

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EMERGENCY LIFE SUPPORT FOR CIVILIAN VICTIMS OF WAR AND POVERTY, UK  
(A company limited by guarantee)

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2017

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10. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 June 2015</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 May 2016</i>
	£	£	£	£
General funds	41,162	90,319	(96,804)	34,677
Restricted funds	6,591	59,902	(56,070)	10,423
	<u>47,753</u>	<u>150,221</u>	<u>(152,874)</u>	<u>45,100</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**10. 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.

Kabul ICU: funds were raised to support the Intensive Care Unit of the Emergency hospital in Kabul. At the end of the financial year, all restricted funds have been used.

Sierra Leone: funds were raised during the Ebola crisis to support medical activities within Sierra Leone, one of the countries most hit by the outburst.

Bangui: funds have been raised to support the Paediatric Centre in Bangui run by Emergency NGO. At the end of the financial year, all restricted funds have been used.

Anabah: funds have been raised to support the maternity centre in Anabah, Panshir. These funds were part of the aforementioned campaign "Leave No Mother Behind".

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

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

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Current assets	431,573	10,395	441,968
Creditors due within one year	(1,778)	-	(1,778)
	<u>429,795</u>	<u>10,395</u>	<u>440,190</u>



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**NOTES TO THE FINANCIAL STATEMENTS  
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**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<i>Unrestricted funds 2016 £</i>	<i>Restricted funds 2016 £</i>	<i>Total funds 2016 £</i>
Tangible fixed assets	75	-	75
Current assets	86,021	10,423	96,444
Creditors due within one year	(51,419)	-	(51,419)
	<u>34,677</u>	<u>10,423</u>	<u>45,100</u>

**12. RELATED PARTY TRANSACTIONS**

There were no related party transactions in the year.

During the previous year (2016) the charity purchased books from Giles Duley, a trustee, for £25,000.