

**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 2018

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

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6 - 7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 19

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MAY 2018**

Trustees

Mr Gianluca Cantalupi
Miss Rossella Miccio
Mr Giorgio Bocchi
Miss Eleonora Bruni
Mr Giles Duley
Ms Hannah Bryce (appointed 10 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, 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 2018

The Trustees present their annual report together with the financial statements of the company for the year 1 June 2017 to 31 May 2018. 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'.

Achievements and performance

a. Review of activities

During the accounting year 2017-2018, EMERGENCY UK employed the funds raised to support the following projects, all run by the partner organisation Emergency ONG Onlus (registered under Italian law):

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MAY 2018

- **Centre of Excellence in Pediatric Surgery, Uganda:** in February 2017, Emergency ONG Onus began building the Centre of Excellence in Pediatric Surgery. The hospital will provide free treatment and act as a centre of referral, for patients throughout Uganda and children in need of surgery from all over Africa. The hospital, designed pro bono by world renowned architect Reno Piano, is under construction and should be operational by the end of 2019. In the first months of 2017, EMERGENCY UK received a large one-off donation of \$450K (approximately £332K) in three tranches from the same donor. Internal policies were 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. As the clearing from Charity Commission and the external lawyer was satisfactory, EMERGENCY UK transferred £367K to the Uganda project.

- **Maternity Centre in Anabah, Afghanistan:** this donation follows the targeted fundraising campaign "Meet Afghanistan's Future", which was run throughout 2018 to support the newly expanded Centre.

2017 was the first full calendar year for EMERGENCY'S Maternity Centre, which opened in December 2016, to help cope with the rising number of women coming to the facility to give birth safely. The fanfare the new hospital received in the Afghan media when it opened, along with incessant word of mouth, boosted the already considerable numbers of people coming for treatment. It went from 500 births a month to a record 670 in July 2017. 9,024 women were admitted in 2017 (compared to 7,582 in 2016) and the number of new-born's treated was 7,537 (6,380 in 2016). The growing amount of work and need to maintain high standards of treatment led EMERGENCY to increase its numbers, taking on new local staff. As of December 2017, the Maternity Centre provided work for 104 Afghan women.

Training for young female Afghan doctors also continued. The Maternity Centre also continued supporting women through education, as it is recognised by the Afghan Ministry of Health as a national training centre for specialisation in pediatrics and gynaecology, offering both theoretical and practical medical training.

EMERGENCY UK's donation of £31K specifically contributed 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.

- **Salam Centre for Cardiac Surgery, Sudan:** in 2017, the Salam Centre in Khartoum celebrated its tenth anniversary. It remains the only completely free cardiac hospital in an area home to over 300 million people. The patients operated on at the Salam Centre suffer mainly from valve conditions caused by rheumatic fever, which has a very high incidence among young people: in 2017, 56% of patients were under 26. In 2017 the hospital was recognised as a specialist centre in anaesthetics, cardiac surgery and cardiology, and as a place for internships for master-level students in intensive care nursing.

Emergency UK purchased 6 dressing trolleys for medical use for the EMERGENCY Salam Centre for Cardiac Surgery for a total of €6K. The dressing trolleys are currently located in the ward and will be used to provide medication to the surgical patients of the EMERGENCY Salam Centre who undergo cardiac surgery.

- **Goderich Pediatric 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 17 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 Pediatric Centre, where 150 children are seen every day and a Surgical Centre, where 3 operating theatres work day and night. All medicines, treatments and services are completely free of charge. EMERGENCY UK contributed to this cause by purchasing 2 UPS (Uninterruptible Power Supply) systems for a total cost of €12K. Both UPS machines are currently installed in the Operating Theatre and Intensive Care Unit.

During the accounting year 2017-2018, EMERGENCY UK has raised awareness of its work via a series of partnerships and events.

- Most notably, EMERGENCY UK continued its collaboration with the All Party Parliamentary Group (APPG) on Explosive Threats. In 2017, APPG on Explosive Threats launched an inquiry whose aim was to examine the extent of harm caused by explosive violence internationally, and the response of organisations dealing with that harm, and to consider the UK Government's policy in response to the humanitarian impact of explosive violence in situations of conflict and terrorism. EMERGENCY UK was invited, along with other organisations

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MAY 2018

across the humanitarian sphere, as well as governmental departments and international agencies, to submit evidence that would contribute to the inquiry. The inquiry culminated with the publishing of the report "Reduce Explosive Violence, Increase Victims Empowerment", co-written by EMERGENCY UK's staff. The report, which presents recommendations to Her Majesty's Government on victim assistance in the aftermath of the devastating impact of explosive weapons, has been received by the Prime Minister and her Cabinet, with copies placed in parliamentary libraries.

- Alongside the inquiry, in 2017 APPG on Explosive Threats launched a media campaign called "REVIVE", focusing on the rise in numbers of explosive violence casualties and on the individuals and organisations which provide help and support to victims of explosive violence. EMERGENCY UK is a partner charity in this campaign.
- In October 2017, EMERGENCY UK collaborated with Giles Duley on the launch of his exhibition "I can only tell you what my eyes see" through a dinner event where pictures from the EMERGENCY's hospitals in Iraq were projected and discussed with the public. The pictures were taken by Giles Duley during a visit to northern Iraq in March 2017, during the Battle of Mosul.
- 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 2017 and May 2018, and supported smaller fundraising events organised by the London group of volunteers.
- From a communication point of view, in 2017 EMERGENCY UK developed an enhanced digital strategy, and in March 2018 the staff launched a new website.

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 Sulaymanyah (Iraq), the Pediatric Centre in Mayo (Sudan) and the Goderich Pediatric and Surgical Centre (Sierra Leone). Furthermore, EMERGENCY UK will keep monitoring closely the building of the Centre of Excellence in Pediatric Surgery (Uganda) to which it has contributed a significant amount as explained above. EMERGENCY UK may contribute further to the project in Uganda, as deemed appropriate.
- EMERGENCY UK will be focusing on the development of a press and digital communication strategy which aims at increasing its profile in England and Wales.
- EMERGENCY UK plans to participate in the launch of the report "Reduce Explosive Violence, Increase Victims Empowerment" to Parliament in June 2018. The reception will be hosted by Matthew Offord MP at the Palace of Westminster.
- As agreed on the Annual General Meeting in February 2018, EMERGENCY UK will focus its fundraising strategy and efforts on:
 - Fundraising through applications to private Trusts & Foundations;
 - An Afghanistan-focused campaign for social media.
- EMERGENCY UK and the partner organisation Emergency ONG Onlus (registered under Italian law) have been discussing the formalisation of an "affiliation agreement" in order to better govern the use of logo and marketing material to ensure full transparency to the donor base.

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MAY 2018

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 2018 (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 2018 were £97,518 (2017 - £429,795).

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 09/02/19 and signed on their behalf by:


.....
Gianluca Cantalupi
Trustee

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

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2018

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 2018.

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.

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

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MAY 2018

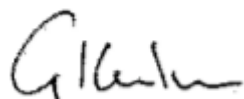
Independent examiner's statement

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:

22 February 2019

Giles Kerkham FCA DChA

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)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MAY 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Income from:					
Donations and legacies	2	135,103	15,129	150,232	473,885
Investments	3	-	-	-	17
Total income		135,103	15,129	150,232	473,902
Expenditure on:					
Charitable activities	4	448,537	47,168	495,705	78,812
Total expenditure		448,537	47,168	495,705	78,812
Net income / (expenditure) before transfers		(313,434)	(32,039)	(345,473)	395,090
Transfers between Funds	10	(18,843)	18,843	-	-
Net income / (expenditure) before other recognised gains and losses		(332,277)	(13,196)	(345,473)	395,090
Net movement in funds		(332,277)	(13,196)	(345,473)	395,090
Reconciliation of funds:					
Total funds brought forward	10	429,795	10,395	440,190	45,100
Total funds carried forward		97,518	(2,801)	94,717	440,190

The notes on pages 10 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 2018

	Note	£	2018 £	£	2017 £
Fixed assets					
Tangible assets	7		870		-
Current assets					
Debtors	8	5,499		3,260	
Cash at bank and in hand		94,001		438,708	
		<u>99,500</u>		<u>441,968</u>	
Creditors: amounts falling due within one year	9	(5,653)		(1,778)	
Net current assets			<u>93,847</u>		<u>440,190</u>
Net assets			<u>94,717</u>		<u>440,190</u>
Charity Funds					
Restricted funds	10	(2,801)			10,395
Unrestricted funds	10	97,518			429,795
Total funds			<u>94,717</u>		<u>440,190</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 09/02/19 and signed on their behalf, by:


Gianluca Cantalupi
Trustee

The notes on pages 10 to 19 form part of these financial statements.

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 2018

1. Accounting policies

1.1 Basis of preparation of financial statements

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

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.

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), 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.

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 2018

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 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.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

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
--------------------	---	-------------------

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 2018

1. Accounting policies (continued)

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.

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.

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 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.

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 2018**

2. Income from donations and legacies

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations	135,103	15,129	150,232	473,885
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total 2017</i>	<u>453,825</u>	<u>20,060</u>	<u>473,885</u>	

3. Investment income

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Bank interest received	-	-	-	17
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total 2017</i>	<u>17</u>	<u>-</u>	<u>17</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 2018**

4. Expenditure

	Fundraising	Total	<i>Total</i>
	£	2018	<i>2017</i>
		£	£
Donations - Sierra Leone	10,445	10,445	-
Donations - Salam Centre	5,350	5,350	-
Donations - Uganda	366,952	366,952	-
Donations - Afghanistan	6,305	6,305	-
Donations - Anabah Afghanistan	25,068	25,068	20,088
Insurance	-	-	110
Fundraising costs	9,633	9,633	14,014
Sundry expenses	1,578	1,578	917
Staff expenses	1,454	1,454	-
Travel expenses	91	91	-
Rent	15,554	15,554	11,846
Payroll fees	829	829	341
Independent examiners' fees	1,590	1,590	1,272
Professional fees	992	992	1,765
Wages and salaries	47,861	47,861	26,621
National insurance	1,340	1,340	1,763
Pension cost	404	404	-
Depreciation	259	259	75
	495,705	495,705	<i>78,812</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2017</i>	<hr/> <i>78,812</i> <hr/>	<hr/> <i>78,812</i> <hr/>	

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.

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 2018

5. Net income/(expenditure)

This is stated after charging:

	2018	<i>2017</i>
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	259	<i>75</i>
Independent examiners' fees - current year	1,590	<i>1,272</i>
Independent examiners' fees - other costs	829	<i>1,210</i>
	<u>2,678</u>	<i><u>2,557</u></i>

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

During the year a Trustee (2017 - no Trustees) received reimbursement of expenses amounting to £219 (2017 - £Nil) in the current year.

6. Staff costs

Staff costs were as follows:

	2018	<i>2017</i>
	£	£
Wages and salaries	47,861	<i>26,621</i>
Social security costs	1,340	<i>1,763</i>
Other pension costs	404	<i>-</i>
	<u>49,605</u>	<i><u>28,384</u></i>

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

2018	<i>2017</i>
No.	No.
2	<i>2</i>

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

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 2018**

7. Tangible fixed assets

	Computer equipment £
Cost	
At 1 June 2017	300
Additions	1,129
	<hr/>
At 31 May 2018	1,429
	<hr/>
Depreciation	
At 1 June 2017	300
Charge for the year	259
	<hr/>
At 31 May 2018	559
	<hr/>
Net book value	
At 31 May 2018	870
	<hr/> <hr/>

8. Debtors

	2018 £	2017 £
Other debtors	4,058	2,085
Prepayments and accrued income	1,441	1,175
	<hr/>	<hr/>
	5,499	3,260
	<hr/> <hr/>	<hr/> <hr/>

9. Creditors: Amounts falling due within one year

	2018 £	2017 £
Other creditors	3,788	-
Accruals and deferred income	1,865	1,778
	<hr/>	<hr/>
	5,653	1,778
	<hr/> <hr/>	<hr/> <hr/>

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 2018**

10. Statement of funds

Statement of funds - current year

	Balance at 1 June 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2018 £
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

Statement of funds - prior year

	Balance at 1 June 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2017 £
Unrestricted funds					
General Fund	34,677	453,842	(58,724)	-	429,795
Restricted funds					
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
	10,423	20,060	(20,088)	-	10,395
Total of funds	45,100	473,902	(78,812)	-	440,190

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 2018**

Summary of funds - current year

	Balance at 1 June 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2018 £
General funds	429,795	135,103	(448,537)	(18,843)	97,518
Restricted funds	10,395	15,129	(47,168)	18,843	(2,801)
	<u>440,190</u>	<u>150,232</u>	<u>(495,705)</u>	<u>-</u>	<u>94,717</u>

Summary of funds - prior year

	Balance at 1 June 2016 £	Income £	Expenditure £	Balance at 31 May 2017 £
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>

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

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.

Sulamaniyyah: funds have been raised to support the Rehabilitation and Social Reintegration Centre in Sulaymaniyyah which provides physiotherapy, the fitting of prostheses 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 Sulaymaniyyah, and (ii) healthcare clinics in refugee and Internally Displaced People (IDP) camps.

The transfer between unrestricted funds and the Anabah restricted funds represents the excess of expenditure over income on this restricted fund. It is expected that the future income will be received for the Salam Centre and Sierra Leone to cover the current deficits.

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 2018**

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	870	-	870
Current assets	102,301	(2,801)	99,500
Creditors due within one year	(5,653)	-	(5,653)
	<u>97,518</u>	<u>(2,801)</u>	<u>94,717</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2017 £</i>	<i>Restricted funds 2017 £</i>	<i>Total funds 2017 £</i>
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>

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 £404 (2017 - £Nil).

Contributions totalling £171 (2017 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.