

# **EMMS INTERNATIONAL**

## **Trustees' Report and Financial Statements For the year ended 31 March 2022**

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## EMMS International

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### **Our Vision:**

A just world in which all people have access to good quality and dignified healthcare.

### **Our Mission:**

Following the example of Jesus Christ, we work with partners in some of the poorest communities of the world to transform lives through compassionate, effective and sustainable healthcare.

### **Our Values:**

#### **We are Faithful**

Christian faith is at the heart of what we do: loving God and loving others. All we do is underpinned by respect, the value of all human life and the desire to bring love, compassion and hope to all people without exception.

#### **We are Empowering**

We help people reach their full potential, recognising and encouraging each other's strengths and gifts. Guided by one another's needs and shared aims, we provide mutual support to be successful, through advice, development opportunities, clear roles and regular feedback.

#### **We are Encouraging**

We build strong partnerships with all stakeholders, working together to overcome challenges and constraints. We encourage one another through prayer and positive support. We are open, honest and respectful.

#### **We are Accountable**

We are good stewards of resources entrusted to us. We take responsibility for our actions. We meet our commitments and responsibilities to stakeholders.

## EMMS International

### Trustees' Report

#### Introduction

The Trustees (who are also Directors for the purposes of Company Law) are pleased to present their report together with the financial statements of EMMS International for the year ended 31 March 2022.

#### Structure, Governance and Management

EMMS International ("EMMS") is a company limited by guarantee and registered in Scotland (SC0224402). It is a registered Scottish charity (SC032327) and is governed by its Memorandum and Articles of Association.

The directors of the charity are its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees. The Trustees serving during the year and up to the date of this report were as follows:

Trustees:	Rev Dr John Cowie	Chair (from 2 August 2021)
	Jennie Chinembiri	
	Dr Helen Morrison	
	Alison Campbell	(appointed 2 August 2021)
	Tawachi Nyasulu	(appointed 9 June 2021)
	Thorsten Koenig	(appointed 4 October 2022)
	Ian Farrimond	(resigned 4 October 2022)
	Alison Franks	(resigned 4 October 2022; Vice Chair until 4 October 2022)
	Crispin Longden	(resigned 2 August 2021; Vice-Chair until 2 August 2021)
	Angus McLeod	(resigned 2 August 2021; Chair until 2 August 2021)
Company Secretary:	Monica Itangata	(from 10 November 2021)
	Douglas Clarke	(until 10 November 2021)

The Board of Trustees comprises not less than four and not more than twenty Trustees and held four Board meetings and one Annual General Meeting during the period. The Trustees are responsible for stewardship of the charity, public accountability and development of an appropriate strategy. Day-to-day responsibility for the operation and management of the charity is delegated to the Chief Executive.

Trustees are appointed by the Board through a nomination process, as detailed in the Articles of Association and supplemented by selection and election policies as defined by the Board. The Chair of the Board of Trustees is elected from among the number of Trustees. Trustees serve for a period of three years before having to submit themselves for re-election. A maximum term for any Trustee is nine years, at which point they must stand down for a period of at least one year before being eligible for re-election.

Trustees may be appointed to sub-committees reporting to the Board. In addition, the Board may establish time-limited project groups to deal with specific issues as required. The sub-committees are the Finance, Audit and Investment Committee and the Safeguarding Committee.

Our administrative details and professional advisers are provided below and on the next page:

#### Registered Office

57 Albion Road  
Edinburgh  
EH7 5QY

#### Bankers

Bank of Scotland  
1 Ardmillan Terrace  
Edinburgh  
EH11 2JN

#### Solicitors

Maclay, Murray and Spens  
151 St Vincent Street  
Glasgow  
G2 5NJ

## EMMS International

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Auditor	Investment Managers
Mazars LLP	Rathbone Investment Management
Chartered Accountants	George House
Apex 2	50 George Square
97 Haymarket Terrace	Glasgow
Edinburgh	G2 1EH
EH12 5HD	

### Charity Objects

The objects of EMMS as stated in the Memorandum of Association (updated 20/09/2022) are:

1. The prevention or relief of poverty;
2. The advancement of health;
3. The advancement of education;
4. The saving of lives;
5. The advancement of human rights, conflict resolution or reconciliation;
6. The advancement of environmental protection or improvement;
7. The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage;
8. Such other object as is charitable, not falling under the preceding sub-clauses and that may reasonably be regarded as similar to any of the preceding sub-clause.

With the foregoing objects to be carried out throughout the world in accordance with Christian faith for the benefit of people of all faiths and none.

### Overview of Activities and Highlights of 2021-22

#### Operational overview

2021-22 was a year of hard work for the organisation. Our lean organisational structure proved essential, as we had to be resilient to cope with project delays caused by COVID-19, UK aid cuts and changes to Indian foreign currency rules. Our skilled staff, low costs and sufficient reserves meant that we ended 2021-22 looking forward to the start of 2 large projects, with our full complement of 6 staff, and having only suffered a 6% reduction in unrestricted funds over 2021-22. This was a relatively small reduction in a year where we had to tide our Nepali partner over a sudden loss of income from the UK Government, run appeals to support our partners through the worst of COVID-19, and help our partners to bolster healthcare around them to cope with the pandemic. We showed yet again why we exist – to bring health and hope to some of the poorest communities in the world.

The COVID-19 global pandemic thus affected our finances 2 years after it had started. Over the 2 years of 2020-22, due to COVID-19 we had no foreign travel, did not use our office, and raised funds digitally. While the proportion of our total spending in 2021-22 spent on charitable activities fell from a 2020-21 high of 91% to 87%, this still compares favourably with our previous high of 85% in 2019-20, and we are confident that it will rise again in 2022-23.

#### Programmes update

UK aid cuts, the effects of the global pandemic and delay in the Indian Government's new rules on foreign currency charity grants all prevented the level of expenditure we had planned in Nepal and India. However, we were able to ramp up our work to support our Indian partner through the worst of the pandemic and to improve Malawi's resilience to COVID-19, for example, starting a COVID-19 vaccine hesitancy project and Teenage Pregnancy Prevention project in Malawi.

In spite of our best efforts, while in 2020-21 we spent our largest ever amount on programmes (£1,208,472) in 2021-22 this decreased to £871,315.

### Programmes update (continued)

EMMS's partners and projects in 2021-2022 were:

<b>India</b> Duncan Hospital, in Bihar, for: <ul style="list-style-type: none"><li>• Community outreach (palliative care, rural healthcare, solar power, 17 vulnerable women studying healthcare)</li><li>• Support to tackle COVID-19 and its impacts</li><li>• Preparations to build a new College of Nursing</li></ul> <b>Nepal</b> INF International, for: <ul style="list-style-type: none"><li>• Palliative care development</li><li>• Supporting a palliative care nurse through a Masters in Nursing</li></ul> <b>UK</b> Voice of Carers Across Lothian (VOCAL), for: <ul style="list-style-type: none"><li>• Hawthorn Brae Breaks</li></ul>	<b>Malawi</b> CCAP Blantyre, for: <ul style="list-style-type: none"><li>• Chifundo (palliative care development)</li><li>• Mokwanira (TB detection, improved water and sanitation in health centres, improved infrastructure of Mulanje Mission Hospital)</li></ul> CCAP Livingstonia, for: <ul style="list-style-type: none"><li>• CMMT Nyanja (healthcare fees for 21 women)</li><li>• Chifundo (palliative care development)</li></ul> CCAP Nkhoma, for: <ul style="list-style-type: none"><li>• Chifundo (palliative care development)</li></ul> Palliative Care Support Trust, for: <ul style="list-style-type: none"><li>• Chifundo (palliative care development, all Malawi)</li></ul> Palliative Care Association of Malawi, for: <ul style="list-style-type: none"><li>• Chifundo (palliative care development, all Malawi)</li></ul> St. Joseph's Hospital, for: <ul style="list-style-type: none"><li>• PPE to protect staff against COVID-19</li></ul> Kamuzu University of Health Sciences, for: <ul style="list-style-type: none"><li>• Scholarships for a nurse doing a BSc in paediatric nursing and for 6 final year medical students</li></ul>
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### Malawi

Our 3-year project to take palliative care to hard-to-reach health facilities (Chifundo = "Compassion"), funded by the Foreign, Commonwealth and Development Office (FCDO), The True Colours Trust and other UK trusts, finally ended. It brought 30 health facilities to the African Palliative Care Association's (APCA) standards, a high standard of free palliative care to 10,000 families, and scored A+ from FCDO.

17 women from lakeshore villages continued their studies to become healthcare staff in health centres near their homes, funded by the late Chauncy Maples Malawi Trust and funds raised by EMMS. By the end of 2021-22, 11 had completed studies and were working in these health centres. We also provided scholarships for 6 female medical students and a nurse studying paediatric nursing.

Mulanje Mission Hospital continued Mokwanira ("Thorough" in Chichewa), establishing TB detection committees and improved water and sanitation in health centres, and improved facilities including solar power in the hospital. We started to tackle Teenage Pregnancy and COVID-19 vaccine hesitancy, and helped the hospital run an Emergency Treatment Unit for COVID-19.

### India

We continued to support Duncan Hospital in providing palliative care, increasing its solar power implementation and supporting 14 vulnerable women to study for healthcare careers. We helped the hospital to start building its new college of nursing to the standards of the Indian Nursing Council, generously funded by the Duncan Hospital Charitable Trust. Duncan Hospital again suffered considerably from COVID-19 amongst staff and community, and so suffered a year's delay in starting.

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### Programmes update (continued)

#### **Nepal**

We supported INF to run its new palliative care centre in Green Pastures Hospital, as the FCDO-funded project called Sunita was delayed to April 2022 - our third successful application to UK Aid Match. Our Christmas appeal, Every Girl Matters, had raised our biggest income yet for FCDO to match, and we supported INF to keep its palliative care going and prepare for this new grant delayed 9 months by UK aid cuts. We gave a scholarship to a palliative care nurse to study for a nursing degree.

#### **UK**

After 130 years of ownership by EMMS and our predecessor Edinburgh Medical Missionary Society, our Hawthorn Brae scheme turned into a partnership with Voice of Carers Across Lothian (VOCAL), the fund being used to purchase a property for respite breaks for at least 35 people each year of limited means living with life-limiting illness in Edinburgh, along with their carers and family. VOCAL bought and equipped a house in Perthshire to be called Hawthorn Brae. This will double the number of such people to be helped by this fund each year.

### **Fundraising update**

This year has seen the continuation of fundraising during the pandemic to ensure that our programme commitments were funded, and our unrestricted income was maintained. The fundraising team adapted to create opportunities which were lockdown resistant.

Our focus remained on Trust and Foundation applications, increasing our regular giving income, encouraging volunteer fundraising, and prioritising regular and clear communication with our supporters.

We developed our audiences in relation to digital fundraising, acquiring a greater online presence for events like 'Coffee with Cathy' and online prayer which ensured greater engagement with our work for supporters from around the world. We invited our donors and supporters to online events of particular interest to them, from the ground-breaking ceremony for the new College of Nursing at Duncan Hospital, to chats with our partners' staff in Malawi, India and Nepal, including on specialist subjects such as solar power.

Our appeals at Christmas and Easter, encouraging 'Bright Hope', accompanied our regular Healing Hands publication and were well supported, despite following our Every Girl Matters UK Aid Match and COVID appeals the previous year, when our loyal supporters had been extremely generous to our urgent call for action.

We thank once again our supporters and reflect on their generous spirit at a time when we are never more needed.

### **Plans for Future Activities**

In Nepal, we shall start our 3-year UK Aid Match-funded Sunita project, to develop models of rural district palliative care, lifting the excessive burden of care off the shoulders of girls who would better be at school. We shall continue to support the palliative care nurse studying for a degree in nursing.

In Malawi, we shall help the final 6 women to graduate and get jobs in lakeshore clinics nearest their homes, and provide scholarships for more vulnerable women progressing in healthcare. We shall continue Mokwanira for Mulanje Mission Hospital to improve its financial sustainability and water and sanitation at health centres, and continue its Teenage Pregnancy Prevention and vaccine hesitancy work.

In India, we shall progress construction of the new nursing college at Duncan Hospital, and support more vulnerable young girls into college to study for healthcare careers.

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### Plans for future activities (continued)

In Scotland, we shall continue our work with VOCAL, starting to offer respite breaks for families with life-limiting illness and lacking the means to pay for a break themselves.

The impact of COVID-19 greatly affected our work in 2021-22, as it did in 2020-21, and now we move to a new phase of Living with COVID Long-Term, whereby we aim to help our partners overseas to take more measures such as improving water and sanitation, to reduce current and future impacts of COVID-19. We shall continue to provide support needed for COVID-19 treatment and suppression, and adapt our programme plans to the challenges caused by rising inflation due to the impact of the Russia /Ukraine conflict.

### Financial Review

#### Funding

The work of EMMS is funded primarily by individual voluntary donations, grants from charitable trusts and institutional donors. The day-to-day responsibility for finances is delegated to the Director of Finance.

#### Results for the year

As at the end of March 2021-2022, our total funds recorded a deficit of £329,054 (2021: surplus of £1,249,222). Key points to note are:

- Donations and legacy income decreased to £667,428 (2021: £2,456,949) when compared to last year. The exceptional growth seen in 2021 was mainly due to increased donations from the UK Aid match campaign run in December 2020 and a £1m one-off donation from an individual donor.
- Our expenditure on charitable activities decreased to £871,315 (2021: £1,208,472), mainly because we were unable to start the Sunita project due to UK Aid cut delays. Our charitable expenditure accounted for 87% of total expenditure (2021: 91%).
- In terms of our unrestricted funds, the overall fund balance decreased by £47,641, due to emergency spending as a response to our partners call to support them through the challenges of the COVID-19 pandemic.
- Our investment portfolio is managed by investment managers in accordance with agreed criteria approved by the Board. At the start of the year the investment portfolio was converted into a unitised sustainable growth portfolio, to replace the previously held income-focused investments. Although, there were uncertainties caused by fluctuations in the investment market as a result of COVID-19 and then later in the year by the war in Ukraine, the investment portfolio did manage to grow by £8,025 (2021: £22,937).

Unrestricted reserves at the year-end were £741,436 (2021: £789,077). As stated above, the decrease in unrestricted funds is due to programme expenditure in response to COVID-19 support offered to our partners. Restricted funds balances are at £1,727,109 (2021: £2,008,522). Restricted funds carried forward from 2021 (and prior years) are for future planned expenditure on new and ongoing programmes.

#### Reserves policy

It is the policy of EMMS to distribute its net income in the form of grants or donations in support of its objects. It is anticipated that any surplus funds at the close of the year would be distributed in the following year or years, while retaining sufficient accumulated funds to meet all expenditure commitments for at least six months.

The Trustees have forecast the level of free reserves (that is, those undesignated and unrestricted funds not tied up in fixed assets) the charity will require to sustain its operations over the period at £425,000. The actual free reserves (excluding designated reserves of £156,812) as at 31 March 2022 were £584,624. These additional resources provide an immediate buffer to mitigate any environmental or economic risks that may



## EMMS International

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### Reserves policy (continued)

impact our programmes and/or organisation, and additionally ensure that we have the resources to take on new projects that may require advance funding to our partners ahead of the associated income being received.

### Thanks

The Trustees would like to place on record their sincere thanks to their diligent staff team who work tirelessly to deliver the work of the charity efficiently and effectively, particularly during the challenges of the COVID-19 pandemic.

The Trustees would also like to thank and acknowledge all of our donors without whose faithful support our work would not be possible. Particular thanks are extended to the following organisations and those who prefer to remain anonymous.

- |  |  |   |
|--|--|---|
| • Allan and Nesta Ferguson Charitable Trust  | • James M McNab Trust                        | • Sevenhills Wholefoods                         |
| • Ascent Charitable Fund                     | • Matrix Causes Fund                         | • Souter Charitable Trust                       |
| • Binks Trust                                | • Norman Berry's Kola'a Trust                | • The Dorothy and Peter Millar Charitable Trust |
| • Coles Medlock Foundation                   | • Pollock Memorial Missionary Trust          | • The Kirby Laing Foundation                    |
| • Duncan Hospital Charitable Trust           | • Radio Cracker                              | • The True Colours Trust                        |
| • Echo International Health Services Ltd     | • Robert Haldane Smith Charitable Foundation | • Tillyloss Trust                               |
| • Forest Hill Charitable Trust               | • Seedfield Trust                            | • Tula Trust                                    |
| • Foreign, Commonwealth & Development Office |  | • Veta Bailey Charitable Trust                  |
|  |  | • Wootton Grange Charitable Trust               |

### Risk Management

The Trustees have a documented register of the risks to which EMMS is exposed, including the potential impact and likelihood of any of those risks occurring. This is reviewed annually by the Board and quarterly by the Finance Committee and Leadership Team. Where changes to the risk framework are highlighted by the changing environment in which the charity operates, actions are put into place to ensure that the system of management control within the charity continues to meet the needs of the Board to make effective decisions and manage the exposure to those risks.

The major risk to EMMS is that of loss of reputational credibility as a viable and respectable health charity that may lead to the loss of our donors support. The Trustees ensure that EMMS meets all its regulatory requirements and obligations by having in place policies through which staff and partners must comply.

### Grant-Making Policy

EMMS provides grants to individuals and partner organisations, provided the criteria for such grants are met. Grants are provided to partner organisations for specific purposes, as agreed by the Board.

Grants are routinely monitored to ensure that the funds have been used for the purpose for which they were granted, that funding has been appropriate and that the grant process continues to be effective. EMMS does not make grants of a general nature or entertain speculative requests. It does not provide grants for any purposes other than those noted above.

### Charitable and Political Donations

EMMS made no charitable donations during the year outside the scope of its own objects. No donations were made for any political purposes.

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### Statement as to disclosure of information to auditors

The Trustees have taken all the necessary steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information. As far as the Trustees are aware, there is no relevant information of which the charity's auditors are unaware.

### Trustees' responsibilities statement

The Trustees, who are also directors 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, which give a true and fair view of the state of affairs of the charity and of its income and expenditure for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In preparing this report the Trustees have taken advantage of the small companies' exemptions provided by Section 415A of the Companies Act 2006.

This report was approved by the Board of Trustees on 4th October 2022 and signed on their behalf by:

John A Cowie

John A Cowie (Nov 4, 2022 12:37 GMT+1)

Rev Dr John Cowie  
Chair

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**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF EMMS INTERNATIONAL**

**Opinion**

We have audited the financial statements of EMMS International (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2001.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the Trustees' Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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### Other information (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

Considering the knowledge and understanding of the charity and its environment obtained during the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 10, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1) c of the Charities and Trustee Act 2011, Investment (Scotland) Act 2005, and the Companies Act 2006 (UK). We report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Investment (Scotland) Act 2005 and under the Companies Act 2006 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered

**Auditor's responsibilities for the audit of the financial statements (continued)**

material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users based on the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the compliance with accounting standards, and we considered the extent to which non-compliance might have a material effect on the financial statements.

We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), Charities and Trustee Investment (Scotland) Act 2005, and Charities Accounts (Scotland) Regulations 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations.
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected, or alleged fraud.
- Gaining an understanding of the internal controls established to mitigate risks related to fraud.
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of the audit report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed:



David Hoose (Nov 4, 2022 12:45 GMT)

**David Hoose (Senior Statutory Auditor)**  
**for and on behalf of Mazars LLP**  
**Chartered Accountants and Statutory Auditor**

**Apex 2**  
**97 Haymarket Terrace**  
**Edinburgh**  
**EH12 5HD**

# EMMS International

## Statement of Financial Activities (incorporating Income and Expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
<b>Income and endowments</b>							
Donations and legacies	4	213,304	454,124	667,428	343,748	2,113,201	2,456,949
Other income	5	(100)	-	(100)	(3,060)	-	(3,060)
Investments	6	1,412	-	1,412	4,314	15,775	20,089
<b>Total income and endowments</b>		<b>214,616</b>	<b>454,124</b>	<b>668,740</b>	<b>345,002</b>	<b>2,128,976</b>	<b>2,473,978</b>
<b>Expenditure</b>							
Raising funds	7	133,996	508	134,504	109,990	2,915	112,905
Charitable activities	8	106,938	764,377	871,315	94,721	1,113,751	1,208,472
<b>Total expenditure</b>		<b>240,934</b>	<b>764,885</b>	<b>1,005,819</b>	<b>204,711</b>	<b>1,116,666</b>	<b>1,321,377</b>
Gains on investments	12	8,025	-	8,025	22,937	73,684	96,621
<b>Net (expenditure)/income</b>		<b>(18,293)</b>	<b>(310,761)</b>	<b>(329,054)</b>	<b>163,228</b>	<b>1,085,994</b>	<b>1,249,222</b>
Transfers between funds	15	(29,348)	29,348	-	-	-	-
<b>Net movement in funds</b>		<b>(47,641)</b>	<b>(281,413)</b>	<b>(329,054)</b>	<b>163,228</b>	<b>1,085,994</b>	<b>1,249,222</b>
Total funds brought forward		789,077	2,008,522	2,797,599	625,849	922,528	1,548,377
<b>Total funds carried forward</b>		<b>741,436</b>	<b>1,727,109</b>	<b>2,468,545</b>	<b>789,077</b>	<b>2,008,522</b>	<b>2,797,599</b>
<b>Represented by:</b>							
General fund	15	584,624	-	584,624	789,077	-	603,655
Designated funds	15	156,812	-	156,812	-	-	185,422
Restricted funds	15	-	1,727,109	1,727,109	-	2,008,522	2,008,522
<b>Total funds</b>		<b>741,436</b>	<b>1,727,109</b>	<b>2,468,545</b>	<b>789,077</b>	<b>2,008,522</b>	<b>2,797,599</b>

All income and expenditure derive from continuing activities.

The notes on pages 18 to 26 form part of these financial statements.

**Balance sheet**

As at 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
<b>Fixed assets</b>							
Tangible assets	11	514	-	514	-	-	-
Investments	12	160,222	-	160,222	154,160	-	154,160
<b>Total fixed assets</b>		<b>160,736</b>	<b>-</b>	<b>160,736</b>	<b>154,160</b>	<b>-</b>	<b>154,160</b>
<b>Current assets</b>							
Debtors	13	17,772	-	17,772	85,653	2,356	88,009
Cash and cash equivalents		583,203	1,730,817	2,314,020	569,778	2,025,349	2,595,127
<b>Total current assets</b>		<b>600,975</b>	<b>1,730,817</b>	<b>2,331,792</b>	<b>655,431</b>	<b>2,027,705</b>	<b>2,683,136</b>
<b>Liabilities</b>							
Creditors: falling due within one year	14	20,275	3,708	23,983	20,514	19,183	39,697
<b>Net current assets</b>		<b>580,700</b>	<b>1,727,109</b>	<b>2,307,809</b>	<b>634,917</b>	<b>2,008,522</b>	<b>2,643,439</b>
<b>Total assets less current liabilities</b>		<b>741,436</b>	<b>1,727,109</b>	<b>2,468,545</b>	<b>789,077</b>	<b>2,008,522</b>	<b>2,797,599</b>
<b>Net assets</b>		<b>741,436</b>	<b>1,727,109</b>	<b>2,468,545</b>	<b>789,077</b>	<b>2,008,522</b>	<b>2,797,599</b>
<b>Funds of the Charity</b>							
General fund	15	584,624	-	584,624	603,655	-	603,655
Designated fund	15	156,812	-	156,812	185,422	-	185,422
Restricted funds	15	-	1,727,109	1,727,109	-	2,008,522	2,008,522
<b>Total funds</b>		<b>741,436</b>	<b>1,727,109</b>	<b>2,468,545</b>	<b>789,077</b>	<b>2,008,522</b>	<b>2,797,599</b>

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

The Directors acknowledge the following:

their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of the accounts; and

that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Trustees on 4 October 2022 and signed on their behalf by:

*John A Cowie*

John A Cowie (Nov 4, 2022 12:37 GMT+1)

**Rev Dr John Cowie**

Chair

The notes on pages 18 to 26 form part of these financial statements.



# EMMS International

## Statement of Cash Flows

For the year ended 31 March 2022

	2022 Total £	2021 Total £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income for the year	(329,054)	1,249,222
<b>Adjust for non-cash items:</b>		
Depreciation	172	513
Investment income	(1,412)	(20,089)
Net gains on investments	(8,025)	(96,621)
Decrease/(increase) in debtors	70,237	(21,188)
(Decrease)/increase in creditors	(15,714)	8,514
<b>Cash inflow/(outflow) from operating activities</b>	<b>(283,796)</b>	<b>1,120,351</b>
<b>Cash flows from investing activities</b>		
Investment income	1,412	20,089
Proceeds from sale of investments	156,520	463,121
Purchase of investments	(154,557)	(14,125)
Purchase of tangible fixed assets	(686)	-
<b>Cash provided by investing activities</b>	<b>2,689</b>	<b>469,085</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(281,107)</b>	<b>1,589,436</b>
Cash and cash equivalents at the start of the year	2,595,127	1,005,691
<b>Cash and cash equivalents at the end of the year</b>	<b>2,314,020</b>	<b>2,595,127</b>

The notes on pages 18 to 26 form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 31 March 2022**

**1. Accounting Policies**

**Basis of accounting**

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 (FRS102) (effective 1 January 2015) – (“Charities SORP (FRS 102)”) and the Companies Act 2006.

EMMS meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis as there are no material uncertainties about the charity’s ability to continue its operations. The charity has successfully coped with the uncertainties created by COVID-19 since March 2020 thereby further supporting the use of the going concern basis. The financial statements are prepared in sterling which is the functional currency of the charity.

The principal accounting policies are set out below.

**1.a Donations and legacies**

*Donations* are credited to income on a receivable basis. Institutional income is recognised to match the underlying expenditure which this income is intended to meet.

*Legacies* are included as income when received or when the charity has been advised that payment of a legacy will be made, and the amount involved can be quantified.

*Gifts in kind*, which comprise donated medical equipment and pro bono consultancy work, are included at a valuation which is an estimate of the financial cost borne by the donor where such cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

**1.b Other Income**

*Other income* comprises foreign exchange gains and losses. These represent gains and losses arising in respect of non-sterling cash balances and are recorded in the period in which they arise.

**1.c Investments**

*Income from investments* is included when receivable by the charity.

**1.d Expenditure**

Expenditure is included on an accruals basis, inclusive of VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Other costs, including governance costs, are incurred which support all activities or enable activities to take place. These costs are apportioned between activities in the same proportion as total direct expenditure has been incurred in undertaking these activities.

*Expenditure on raising funds* are costs incurred in fundraising and investment management.

*Expenditure on charitable activities* comprises programme expenditure and communication and advocacy costs.

### 1.e Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation and are depreciated over their expected useful lives as follows:

Computer equipment	33 1/3 % pa straight line
Other equipment and furniture	20% pa straight line

### 1.f Investments

Quoted investments are independently valued at middle market price as at the Balance Sheet date.

Gains and losses on investments comprise realised gains and losses and unrealised gains and losses. Realised gains and losses on investments represent the difference between the sale proceeds and the valuation at the previous year's balance sheet date or, where purchased during the year, cost, and are recorded in the Statement of Financial Activities in the year in which they arise. Unrealised gains and losses on investments represent the difference between the valuation at the balance sheet date and the valuation at the previous year's balance sheet date, or when purchased during the year and recorded in the Statement of Financial Activities.

### 1.g Fund accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Board.

Designated funds are funds which have been set aside by the trustees out of unrestricted general funds for specific purposes.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 1.h Pension scheme and pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate. The other pension cost is in respect of an ongoing obligation to pay a pension to one individual. In the opinion of the Trustees the present value of the obligation is not material.

### 1.i Exemption from preparing consolidated financial statements

The financial statements contain information about EMMS as an individual company and do not contain consolidated financial information as the parent of a group. The charity had a dormant subsidiary, Emmanuel Healthcare Ltd, which was wound in the year 2020-21. The charity is exempt under Section 398 of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**2. Judgements and Key Sources of Estimation Uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no material judgements and key sources of estimation uncertainty in the preparation of the financial statements.

**3. Legal Status of the Charity**

The charity is a company limited by guarantee, registered in Scotland and has no share capital.

# EMMS International

Notes to the financial statements  
For the year ended 31 March 2022

## 4. Donations and legacies

	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
Individual giving	163,383	79,763	243,146	240,706	142,686	383,392
Trusts and foundations	-	275,258	275,258	2,250	1,422,325	1,424,575
Institutional funding - FCDO	-	85,973	85,973	-	348,813	348,813
Church and community fundraising	13,682	11,130	24,812	8,911	6,018	14,929
Other events	-	-	-	14,847	-	14,847
Legacies	36,239	2,000	38,239	77,034	193,359	270,393
	<b>213,304</b>	<b>454,124</b>	<b>667,428</b>	<b>343,748</b>	<b>2,113,201</b>	<b>2,456,949</b>

## 5. Other income

	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
Foreign exchange (losses)	(100)	-	(100)	(3,060)	-	(3,060)
	<b>(100)</b>	<b>-</b>	<b>(100)</b>	<b>(3,060)</b>	<b>-</b>	<b>(3,060)</b>

## 6. Income from investments

	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
Investment income	375	-	375	3,787	15,775	19,562
Bank interest	1,037	-	1,037	527	-	527
	<b>1,412</b>	<b>-</b>	<b>1,412</b>	<b>4,314</b>	<b>15,775</b>	<b>20,089</b>

# EMMS International

Notes to the financial statements  
For the year ended 31 March 2022

## 7. Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
<b>Direct costs:</b>						
Events and community fundraising	-	-	-	36	-	36
Staff related costs	103,621	-	103,621	79,562	-	79,562
Information	7,169	508	7,677	9,128	-	9,128
Other costs	10,646	-	10,646	13,962	105	14,067
Investment management	1,850	-	1,850	1,143	2,810	3,953
<b>Total direct costs</b>	<b>123,286</b>	<b>508</b>	<b>123,794</b>	<b>103,830</b>	<b>2,915</b>	<b>106,745</b>
<b>Support costs:</b>						
Staff related costs	6,664	-	6,664	3,718	-	3,718
Depreciation	23	-	23	44	-	44
Other costs	4,023	-	4,023	2,398	-	2,398
<b>Total support costs</b>	<b>10,710</b>	<b>-</b>	<b>10,710</b>	<b>6,160</b>	<b>-</b>	<b>6,160</b>
<b>Total expenditure on raising funds</b>	<b>133,996</b>	<b>508</b>	<b>134,504</b>	<b>109,990</b>	<b>2,915</b>	<b>112,905</b>

## 8. Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
<b>Direct costs:</b>						
Programmes	9,388	632,689	642,077	-	979,788	979,788
Staff related costs	1,203	131,566	132,769	(3,884)	134,964	131,080
Information	7,580	-	7,580	14,762	-	14,762
Other costs	19,383	122	19,505	17,920	(1,001)	16,919
<b>Total direct costs</b>	<b>37,554</b>	<b>764,377</b>	<b>801,931</b>	<b>28,798</b>	<b>1,113,751</b>	<b>1,142,549</b>
<b>Support costs:</b>						
Programmes	-	-	-	-	-	-
Staff related costs	43,172	-	43,172	39,790	-	39,790
Information	-	-	-	-	-	-
Depreciation	149	-	149	469	-	469
Other costs	26,063	-	26,063	25,664	-	25,664
<b>Total support costs</b>	<b>69,384</b>	<b>-</b>	<b>69,384</b>	<b>65,923</b>	<b>-</b>	<b>65,923</b>
<b>Total charitable expenditure</b>	<b>106,938</b>	<b>764,377</b>	<b>871,315</b>	<b>94,721</b>	<b>1,113,751</b>	<b>1,208,472</b>

Direct costs relating to a particular activity are allocated directly to that activity. Support costs are incurred to support all activities and are apportioned between activities in proportion to the total direct expenditure incurred on each.

# EMMS International

Notes to the financial statements  
For the year ended 31 March 2022

## 9. Staff costs and key management remuneration

	2022 Total £	2021 Total £
Gross salaries	226,205	205,340
Employer national insurance costs	20,095	18,253
Pension costs	29,179	27,710
	<b>275,479</b>	<b>251,303</b>
Average number of employees:		
Fundraising	2.2	1.8
Programme management, communication and advocacy	2.8	2.8
	<b>5</b>	<b>4.6</b>

The number of employees whose annual remuneration was between £60,000 and £70,000 was 1 (2021: 1).

The total remuneration of key management personnel, being the Chief Executive, during the year was £66,159 (2021: £63,454).

The pension fund is a defined contribution scheme with assets held by a fund external to the charity. All eligible employees are entitled to join the scheme. During the year, we made contributions on behalf of 7 employees (2021: 6).

No accrual has been made for holiday pay at the year-end as amounts due are considered immaterial.

## 10. Auditor's remuneration

Auditor's remuneration amounting to £7,680 (2021: £7,220) was charged to the SOFA in the year.

## 11. Tangible fixed assets

	Computer equipment and furniture £	Total £
<b>Cost</b>		
At 1 April 2021	22,312	22,312
Additions	686	686
Disposals	(15,568)	(15,568)
At 31 March 2022	<b>7,430</b>	<b>7,430</b>
<b>Depreciation</b>		
At 1 April 2021	22,312	22,312
Charge for year	172	172
Impairment	-	-
Eliminated on disposals	(15,568)	(15,568)
At 31 March 2022	<b>6,916</b>	<b>6,916</b>
<b>Net book value</b>		
At 31 March 2022	<b>514</b>	<b>514</b>
At 31 March 2021	-	-

# EMMS International

Notes to the financial statements  
For the year ended 31 March 2022

<b>12. Investments</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022 Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2021 Total</b>
	£	£	£	£	£	£
<i><b>UK listed investments:</b></i>						
At 1 April	154,160	-	154,160	117,098	389,437	506,535
Additions in year	154,557	-	154,557	14,125	-	14,125
Disposals in year	(156,520)	-	(156,520)	-	(463,121)	(463,121)
Net gains in year	8,025	-	8,025	22,937	73,684	96,621
Market value at 31 March	<u>160,222</u>	<u>-</u>	<u>160,222</u>	<u>154,160</u>	<u>-</u>	<u>154,160</u>
Historical cost at 31 March	<u>145,920</u>	<u>-</u>	<u>145,920</u>	<u>145,920</u>	<u>-</u>	<u>145,920</u>
Investments at 31 March are listed below:						
Listed investments	159,815	-	159,815	152,444	-	152,444
Cash in portfolio	407	-	407	1,716	-	1,716
Market value at 31 March	<u>160,222</u>	<u>-</u>	<u>160,222</u>	<u>154,160</u>	<u>-</u>	<u>154,160</u>

<b>13. Debtors</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022 Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2021 Total</b>
	£	£	£	£	£	£
Income tax recoverable	8,071	-	8,071	3,787	-	3,787
Prepayments	9,103	-	9,103	8,621	-	8,621
Other debtors	598	-	598	73,245	2,356	75,601
	<u>17,772</u>	<u>-</u>	<u>17,772</u>	<u>85,653</u>	<u>2,356</u>	<u>88,009</u>

<b>14. Creditors: falling due within one year</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022 Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2021 Total</b>
	£	£	£	£	£	£
Trade creditors	5,097	-	5,097	2,852	-	2,852
Taxation and social security	6,195	-	6,195	6,679	-	6,679
Accruals and deferred income	8,983	3,708	12,691	10,983	19,183	30,166
	<u>20,275</u>	<u>3,708</u>	<u>23,983</u>	<u>20,514</u>	<u>19,183</u>	<u>39,697</u>



# EMMS International

Notes to the financial statements  
For the year ended 31 March 2022

## 15. Funds analysis

### Current year

	Balance at 01.04.21	Income	Expenditure	Transfers	Investment gains	Balance at 31.3.22
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General fund	603,655	214,616	(240,934)	(738)	8,025	584,624
Nepal designated fund	185,422	-	-	(28,610)	-	156,812
Total unrestricted funds	<b>789,077</b>	<b>214,616</b>	<b>(240,934)</b>	<b>(29,348)</b>	<b>8,025</b>	<b>741,436</b>
<b>Restricted funds</b>						
Malawi fund	42,582	358,030	(400,434)	738	-	916
India fund	1,842,039	27,094	(317,304)	-	-	1,551,829
Nepal fund	123,901	69,000	(47,147)	28,610	-	174,364
Total restricted funds	<b>2,008,522</b>	<b>454,124</b>	<b>(764,885)</b>	<b>29,348</b>	<b>-</b>	<b>1,727,109</b>

### Prior year

	Balance at 01.04.20	Income	Expenditure	Transfers	Investment gains	Balance at 31.3.21
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General fund	625,849	345,002	(204,711)	(185,422)	22,937	603,655
Nepal designated fund	-	-	-	185,422	-	185,422
Total unrestricted funds	<b>625,849</b>	<b>345,002</b>	<b>(204,711)</b>	<b>-</b>	<b>22,937</b>	<b>789,077</b>
<b>Restricted funds</b>						
Malawi fund	19,657	429,606	(406,681)	-	-	42,582
India fund	515,397	1,542,325	(215,683)	-	-	1,842,039
Nepal fund	-	141,270	(17,369)	-	-	123,901
Hawthorne Brae fund	374,176	15,775	(463,635)	-	73,684	0
Student elective bursaries fund	13,298	-	(13,298)	-	-	-
Total restricted funds	<b>922,528</b>	<b>2,128,976</b>	<b>(1,116,666)</b>	<b>-</b>	<b>73,684</b>	<b>2,008,522</b>

### Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The *Nepal designated fund* represents funds ringfenced by the Board to be applied to the Sunita project to augment the funding which will be provided by the FCDO. The project starts on 1 April 2022.

The *Restricted funds* (by country) represents donations and grants received to support our health training and care projects in those named countries.

## 16. Trustees' and other related parties' transactions

No Trustees received any remuneration or reimbursed expenses from the Charity (2021: nil).

Unrestricted donations of £10,160 were received from 4 trustees during the year (2021: £10,389 from 5 trustees).

There were no transactions with other related parties during the year (2021: nil).

## 17. Operating lease commitments

At 31 March 2022, the Charity had commitments under non-cancellable operating leases, as follows:

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Not later than one year	<b>879</b>	3,287
Later than one year and not later than 5 years	-	1,389
	<b>879</b>	<b>4,676</b>

The operating lease relates to the office in Edinburgh, and was due to expire in September 2022. On 1st April 2022 the lease was amended and extended to 31 March 2025, with an annual commitment of £2,189.