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INTERNATIONAL DISASTER AND EMERGENCY AID WITH LONG TERM SUPPORT

Registered Charity No 1080144

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**TRUSTEES ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

**Barnes Roffe LLP**  
Chartered Accountants  
Charles Lake House  
Claire Causeway  
Crossways Business Park  
Dartford  
Kent  
DA2 6QA

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**International Disaster and Emergency Aid with Long term Support**

**Accounts for the Year Ended 31 March 2020**

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**International Disaster and Emergency Aid with Long-term Support**

**Accounts for the Year Ended 31<sup>st</sup> March 2020**

**Trustees' Annual Report**

**Governing Document** IDEALS is a Charitable Trust created by a Declaration of Trust dated 1 February 2000

**REFERENCE AND ADMINISTRATION DETAILS**

**Other Names Charity is known by** IDEALS

**Registered Charity No.** 1080144

**Address** 17 Carsick View Road  
Sheffield S10 3LZ

**Trustees**

Mr Simon Oliver (Founding Trustee)  
Dr Andrew Ferguson MRCP MFPHM MPH (Co-Chairman)  
Mr Graeme Groom MA FRCS (Co-Chairman)  
Dr Eamon McCoy MD FRCA  
Mr Oliver McTernan  
Sir Terence English KBE PPRCS(Eng)  
Ms Sarah Phillips BSc MB FRCS  
Dr Pamela Zinkin FRCP FRCPCH  
Mr Jerome Curran MA (Oxon)  
Prof Nigel Silman BSc FIBMS PhD

**Finance Controller** Mr Leon Date

**Bankers** NatWest Chatham A Branch,  
148 Chatham High St,  
ME4 3AG

# International Disaster and Emergency Aid with Long-term Support

## Accounts for the Year Ended 31<sup>st</sup> March 2020

### Trustees' Annual Report

#### Accountants

Barnes Roffe LLP

Chartered Accountants

Charles Lake House, Claire Causeway,  
Crossways Business Park, Dartford, Kent, DA2  
6QA

## STRUCTURE GOVERNANCE AND MANAGEMENT

### Trustee Selection

The Trust requires a minimum of three trustees and every trustee shall be appointed for a term of five years by a resolution at a special meeting. Trustees are selected for their ability to make an effective contribution to the charity in terms of skill and experience. The target number of trustees is not fixed, and additional trustees may be appointed after identifying attributes that complement those of the existing board. During the past year no trustees have left, and no new trustees have been appointed.

### Management

IDEALS has no paid full-time employees and is run by the trustees. For technical activities, such as taking of minutes and oversee of accounts, fees are allowed. The charity is reliant upon the time, skill and resources donated by its trustees and other supporters, for which it is extremely grateful. The trustees receive no remuneration or other benefits.

### Relationship with Other Parties and Organisations

We continue to have an extremely productive partnership with the charity **Medical Aid for Palestinians (MAP)** which, as its name implies, is devoted to providing medical assistance for Palestinians wherever they are. Over the past year this work has been conducted exclusively in Gaza.

In Lebanon our partnership with Blue Mission, a local non-governmental organisation, began six years ago and goes from strength to strength, providing essential health care services for a hugely vulnerable target population of over 15,000 Syrian refugees in the south of the country.

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We also benefit, partly through trustees, from close working relationships with specialist volunteer health professionals at Kings College Hospital and a number of other teaching hospitals in London and elsewhere in the United Kingdom.

#### **OBJECTS AND ACTIVITIES**

**Objects:** To relieve poverty, distress and suffering in any part of the world (including starvation, sickness or any physical disability or affliction) primarily arising from public calamity (including famine, earthquake, pestilence, war and civil disturbance) in particular by the provision of, or assistance in the provision of humanitarian long term rehabilitation and recovery programmes.

#### **Summary of Main Activities in Relation to these Objects**

IDEALS was established in 2000 to help relieve poverty, distress and suffering in any part of the world affected by conflict and/or natural disaster. Since then we have worked extensively in Bosnia-Herzegovina, Sri Lanka, Pakistan, Chile, the occupied Palestinian territory and Lebanon, with the aim of providing humanitarian aid on a sustainable basis, forging links between emergency relief and long-term development.

With the technical expertise available to us we have channelled our resources into the health sector: the provision of primary and secondary health care services in emergencies; the rehabilitation of health infrastructure (both buildings and equipment); the training of health workers (both hospital and community based); public health interventions; and the improvement of rehabilitation services for those with disabilities.

We have also supported the delivery of other emergency relief (distribution of essential food and non-food items), construction and livelihood projects, to aid recovery in affected communities.

We are committed to the strengthening of technical and administrative capacity within local organisations, with the aim of achieving meaningful and sustainable improvements in the delivery of health care for those most in need. We do this as volunteers, with no salaried staff and no office



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or administrative costs in the UK. Thus, all private donations or grants received are used exclusively to plan, deliver, monitor and evaluate projects alongside our local partners.

#### **Grant Making Policy and the Involvement of Trustees**

- The process begins with a series of field visits designed to identify credible local partners in a new target area. Beneficiaries are identified purely on the basis of need, irrespective of ethnicity, gender, age, sexual orientation, religious belief or political persuasion.
- These visits, conducted by IDEALS' trustees, assess the organisational structure, financial management systems and services provided by potential partners. The Home Office List of Proscribed Terrorist Organisations and HM Treasury Consolidated List of Financial Sanctions Targets in the United Kingdom are also reviewed to avoid partnering proscribed organisations or suspect individuals.
- Having identified a potential partner organisation, project concepts/proposals and related budgets are developed in collaboration with that organisation.
- A project concept/proposal and related budget must then be approved by the trustees/Board of directors of both IDEALS and the potential partner organisation.
- Once approved by both parties a partnership agreement is developed, agreed and signed.
- Once signed, monies will be transferred by IDEALS to a partner's dedicated project account according to the terms of the partnership agreement.
- IDEALS **never** commits monies under the terms of a partnership agreement without the funds being immediately available (either in IDEALS' sole charitable account or following the signing of an agreement with a donor).
- Only pre-agreed trustees, together with IDEALS' finance controller, can authorise transfers.
- The partner will submit project monitoring/final evaluation reports and expenditure statements according to the terms of the partnership agreement.
- These documents will be carefully reviewed by IDEALS' trustees and discussed in our Board meetings.
- Regular monitoring visits conducted by IDEALS' trustees will be used to validate these reports and statements: specifically, all receipts, ledgers and supporting bank statements

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#### Trustees' Annual Report

relating to project expenditure will be copied and reviewed. These visits will also be used to confirm project progress and, in particular, that the charity's objects are being met.

#### Charitable Income

- Charitable income, both restricted and unrestricted, is generated from private donations and grants secured from institutional donors.
- Gift Aid is claimed on all private donations from UK taxpayers.
- All fundraising activities are discussed and approved by the Board of trustees.

#### Overall Financial Management

- IDEALS' finance controller maintains a spreadsheet of all charitable income and expenditure, supported by originals or copies of all related receipts, bank statements and partnership agreements.
- The spreadsheets form the basis of the verbal and written financial updates compiled by the finance controller for the Board of trustees.
- The Board of trustees thus maintains overall responsibility for financial probity and planning.
- IDEALS is registered with the UK Charity Commission (Registered Charity Number 1080144). As such an annual report and statement of accounts are produced, in keeping with the requirements of the Commission.

#### IDEALS' Project Activity in the Past Year

##### Limb Reconstruction, Gaza

Complex limb injuries have potentially devastating long-term consequences for the individual as well as to society, further increasing pressure on an overstretched and under-resourced health system in Gaza. IDEALS has continued its highly successful limb reconstruction collaboration with MAP. Sadly, this project has become even more important, with thousands of patients suffering live ammunition gunshot wounds during Great March of Return protests over the past two years; resulting in horrific, disabling limb injuries.



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MAP has provided the funding through highly successful emergency appeals and routine fundraising activity, with all technical support provided by IDEALS. Together the two organisations conducted seven medical missions, thanks to the incredible support of our volunteer network of specialist orthopaedic and plastic/reconstructive surgeons (including two of our trustees), clinical nurse specialists and physiotherapists. These missions supported the existing specialist limb reconstruction units at Al Shifa and European Gaza hospitals and a new World Health Organisation funded unit at Nasser hospital; saving lives and limbs and ensuring that people receive the multidisciplinary rehabilitation needed. MAP procured over £1.5 million of essential limb reconstruction equipment and shipped it to Gaza, with the vital stocktaking process led by IDEALS. The project supported the Ministry of Health and other key stakeholders in providing critical care for the Great March of Return casualties, but the level of need is unprecedented and continues to rise, with new gunshot injuries still occurring every week. Even greater funding, planning and coordination, and improved patient follow-up will be required to prevent avoidable disability and death. Weekly or fortnightly video/skype conferences continued to be facilitated by clinicians in the UK and Gaza to further strengthen relationships and discuss the ongoing management of complex cases.

#### **Provision of Essential Health Care Services for Syrian Refugees, South Lebanon**

The conflict in Syria has been raging for over nine years and in this time more than five million refugees have fled into neighbouring countries. Lebanon currently hosts around one million Syrian refugees. These refugees live in the most deplorable social, economic and environmental conditions. Some live within already overcrowded and under-resourced Palestinian refugee camps, but most live in tents or disused/unfinished buildings with no basic amenities.

The international humanitarian response never met the unprecedented level of need and, as the crisis continues and funding falls, the situation slowly deteriorates further. Women and children are always the most vulnerable members of displaced communities and comprise over 70% of the refugee population.

Together with our local partner, Blue Mission, we supported a mobile medical unit providing essential primary health care services for over 15,000 vulnerable people in the south of Lebanon for the 16 months up until July 2018. But in mid-2018, following a national needs assessment led



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by the Lebanese government and UN agencies, it was recommended that humanitarian resources were diverted away from mobile medical units to static health centres and we decided to address other essential health needs identified in this robust assessment process:

- Major gaps in ante and post-natal care were worsening and contributing to rising maternal and new-born morbidity/mortality.
- Mental health indicators for adolescents (specifically 13-17yr olds, both Lebanese and Syrian) were shocking, with virtually no services addressing the need:
  - 14.2% had seriously considered attempting suicide in the preceding 12 months
  - 16.6% had been bullied on one or more days in the preceding 30 days
  - 18.9% had drunk alcohol on one or more days in the preceding 30 days  
(alarming within highly conservative communities)

So, again in partnership with Blue Mission (who have considerable experience of working with host and displaced communities in the region), we began delivering the following combination of services for our original 15,000 beneficiaries at the beginning of August 2018:

- A midwife/gynaecologist led sexual and reproductive health service, incorporating:
  - Ante and post-natal care, including the identification and referral of high risk pregnancies;
  - A full family planning service;
  - New-born health surveillance/promotion; and
  - Sexually transmitted infection advice/counselling.
- A pyramid of mental health and psycho-social service interventions, particularly targeting women, children and adolescents:
  - Community/school level engagement activities, including play and arts/drama sessions;
  - Cognitive behavioural and arts/drama-based therapy; and
  - Gender based violence (GBV)/child safeguarding awareness raising and case management.

In total, up to the end of March 2020, **9,473** patients have benefited from medical/midwifery/gynaecological consultations, **3,020** beneficiaries have attended health education sessions (including GBV and child safeguarding awareness raising), **12,022** children

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and adults have participated in psychosocial support sessions (discussions and structured activities raising awareness of abuse and prevention/management options) and **461** women and children have completed or started courses of therapy; cognitive behavioural or arts/drama-based therapy.

#### **Assistance to a Gaza PhD Student at Oxford Brookes University**

In 2012/13, Hassan Alhallaq was an MSc Student in Electronic Business at Oxford Brookes University. He graduated with distinction, and for a couple of months before returning to Gaza, he was joined by his wife and two young sons in Oxford. They made many local friends. Tragically, on 20 July 2014 during the attack on Gaza, Hassan's wife, children, mother and other relatives were killed. Hassan himself survived, but with severe injuries.

A Post Graduate Research Fund was established by supporters in Oxford so that, in due course, Hassan could be assisted in returning to Oxford to study for a PhD in "e-Banking"; expertise that will ultimately support economic recovery in Gaza, underpinning more general humanitarian and developmental recovery. IDEALS was honoured to be chosen as the Charity to help coordinate donations and payments. Having made a good recovery from his injuries he returned to Oxford Brookes University to begin his PhD three years ago and continued his studies/research this year.

Oxford Brookes University has generously waived the fees for his PhD studies, but all financial support for his subsistence depends on donations. IDEALS receives these donations, claiming Gift Aid when possible, and ensures that accommodation and other living costs are dealt with in a controlled, expeditious, and auditable way.

#### **RESERVES POLICY**

The policy of the Charity is to keep reserves to a minimum and to ensure that all donations are assigned to beneficiaries as soon as possible.

## **International Disaster and Emergency Aid with Long-term Support**

### **Accounts for the Year Ended 31<sup>st</sup> March 2020**

#### **Trustees' Annual Report**

#### **FINANCIAL PERFORMANCE**

The trustees have renewed the Group Travel policy during the year with particular cover for personal loss due to war or terrorism, in recognition of the dangerous territories in which IDEALS operates and the risks posed to our volunteers.

#### **TRIBUTES AND THANKS**

As in previous years the trustees are very grateful to Barnes Roffe LLP, Chartered Accountants who have loyally followed our activities for several years and advised us on appropriate accountancy procedures and undertake this work without a fee. Ecce Media Ltd provide web site support without a fee and we thank them for their continued and most generous professional expertise. It is true to say that both these excellent organisations have been vital in helping us to continue and have contributed greatly to our successes.

The continued support of our colleagues and friends at Kings College Hospital (KCH) has been inspirational; such commitment over such a long period of time is rare and hugely valued.

Secretarial support is essential and greatly valued. It has been excellent. At KCH, Elaine Havens has been a cheerful and hardworking colleague who rapidly and accurately produces the minutes of the video/skype conferences as well as being available for all the "extra" work required from the overseas and UK activity. And Dawn Date continues to provide wonderful support for Board meetings and ad hoc additional activities.

Particular thanks are recorded for the loyal and excellent work by IDEALS' financial controller, Mr Leon Date.

The trustees also gratefully acknowledge all the voluntary and financial support received throughout the year which has enabled it to continue to bring relief to people whose lives have been affected by natural or man-made calamity.



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- I declare, in my capacity as a charity trustee, that
  - the trustees have approved the report above; and
  - have authorised me to sign it on their behalf.

A. Ferguson

Signature:

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Dr Andrew Ferguson, Co-Chairman

Date: 2<sup>nd</sup>  
December  
2020

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**Accounts for the Year Ended 31 March 2020**

**Independent Examiner's Report**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020 which are set out on pages 11 to 14.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records

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.



**Ben Bradley FCA**  
**Barnes Roffe LLP**  
Chartered Accountants  
Charles Lake House  
Claire Causeway  
Crossways Business Park  
Dartford  
Kent  
DA2 6QA

Date: 14/12/2020

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**Receipts and Payments Account**

	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Fund 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Incoming resources from donors	58,784	19,717	78,501	75,132
Gift Aid Tax Refunds	15,164	250	15,414	15,705
Investment income receipts	42	-	42	47
Compensation payment from Bank	100	-	100	2,600
Refund of Bank fees	48	-	48	-
<b>Total receipts</b>	<b>74,137</b>	<b>19,967</b>	<b>94,104</b>	<b>93,484</b>
<b>Costs of activities in furtherance of the objects of the charity</b>				
Group travel insurance premium	-	-	-	1,680
Fund Raising & Publicity	418	-	418	360
Corporate governance	-	-	-	-
Operational Costs	4,589	111,837	116,426	88,738
Management and Administration	3,300	-	3,300	3,300
<b>Total payments</b>	<b>8,306</b>	<b>111,837</b>	<b>120,143</b>	<b>94,078</b>
<b>Net receipts / (payments)</b>	<b>65,830</b>	<b>(91,870)</b>	<b>(26,040)</b>	<b>(594)</b>
Transfer between reserves	(90,439)	90,439	-	-
Transfer between reserves	17,484	(17,484)	-	-
Bank balances at 1 April 2019	14,113	23,997	38,110	38,705
<b>Bank balances at 31 March 2020</b>	<b>6,988</b>	<b>5,082</b>	<b>12,070</b>	<b>38,111</b>



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International Disaster and Emergency Aid with Long term Support

Accounts for the Year Ended 31 March 2020

Statement of Assets and Liabilities at 31 March 2020

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	General Fund £	Restricted Fund £	Total 2020 £	Total 2019 £
<i>Monetary assets</i>				
Bank current account	50	-	50	70
Bank deposit account	5,801	5,082	10,883	36,904
Petty Cash	1,137	-	1,137	1,137
<b>Total</b>	<u>6,988</u>	<u>5,082</u>	<u>12,070</u>	<u>38,111</u>

The charity's trustees acknowledge their responsibilities for the preparation of the accounts.

The charity's trustees consider that the charity is entitled to exemption from the requirement to have an audit under section 144(1) of the Charities Act 2011.

The accounts were approved by the trustees on 2nd December 2020 and signed on its behalf.

A. Ferguson

Dr Andrew Ferguson - Chairman

International Disaster and Emergency Aid with Long term Support

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Receipts and Payments Account - Restricted Funds

	Gaza Limb Reconstruction Training	Lebanon Syrian Refugees	Post Graduate Support	TOTAL 2020 £	TOTAL 2019 £
Incoming resources from donors Direct	-	-	-	-	1,000
Incoming resources from donors Just Giving	-	19,717	-	19,717	-
Charity Commission -Police Fund	-	-	-	-	1,108
Gift Aid Tax Refunds	-	-	250	250	3,765
<b>Total receipts</b>	<b>-</b>	<b>19,717</b>	<b>250</b>	<b>19,967</b>	<b>5,873</b>
<b>Costs of activities in furtherance of the objects of the charity;</b>					
Project monitoring/ Development	-	-	-	-	530
Travel & Accomodation	-	-	-	-	223
Training	-	-	-	-	-
IDEALS Local Partner	-	108,776	-	108,776	84,390
Graduate Accomodation	-	-	3,061	3,061	650
General Expenses	-	-	-	-	-
Fees	-	-	-	-	-
Bank Charges	-	-	-	-	276
<b>Total payments</b>	<b>-</b>	<b>108,776</b>	<b>3,061</b>	<b>111,837</b>	<b>86,069</b>
<b>Net payments</b>	<b>-</b>	<b>(89,059)</b>	<b>(2,811)</b>	<b>(91,870)</b>	<b>(80,196)</b>
<b>Transfer from General</b>	<b>-</b>	<b>89,059</b>	<b>1,380</b>	<b>90,439</b>	<b>85,196</b>
<b>Transfer to General</b>	<b>(17,484)</b>	<b>-</b>	<b>-</b>	<b>(17,484)</b>	<b>-</b>
<b>Bank Balance 1 April 2019</b>	<b>18,339</b>	<b>-</b>	<b>5,658</b>	<b>23,997</b>	<b>18,997</b>
<b>Bank balances at 31st March 2020</b>	<b>855</b>	<b>-</b>	<b>4,227</b>	<b>5,082</b>	<b>23,997</b>

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**Fund Receipts and Payments Account - General**

	Total 2020 £	Total 2019 £
Incoming resources from donors	35,890	73,023
Incoming resources from Just Giving	22,894	
Gift Aid Tax Refunds	15,164	11,940
Investment income receipts	42	47
Compensation payment from Bank	100	-
Refund of Bank fees	48	2,600
<b>Total receipts</b>	<b>74,137</b>	<b>87,610</b>
 <b>Costs of activities in furtherance of the objects of the charity;</b>		
Group Travel Insurance Premium	-	1,680
Fundraising & Publicity	418	360
Trustee Meeting Expenses	-	-
Additional Operational Costs	4,589	2,669
Management and Adminisitation	3,300	3,300
<b>Total payments</b>	<b>8,306</b>	<b>8,009</b>
 <b>Net receipts / (payments)</b>	 <b>65,830</b>	 <b>79,601</b>
Transfer to Restricted Funds	(90,439)	(85,196)
Bank balances at 1 April 2019	14,113	19,708
Transfer from Restricted Funds	17,484	
 <b>Bank balances at 31st March 2020</b>	 <b>6,988</b>	 <b>14,113</b>