
INTERNATIONAL DISASTER AND EMERGENCY AID WITH LONG TERM SUPPORT

Registered Charity No 1080144

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

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

International Disaster and Emergency Aid with Long term Support

Accounts for the Year Ended 31 March 2021

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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 MRCGP 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) – resigned 18/12/2020
Ms Sarah Phillips BSc MB FRCS
Dr Pamela Zinkin FRCP FRCPCH – resigned 18/12/2020
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

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

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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 two trustees have resigned (Sir Terence English and Dr Pamela Zinkin) 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, whilst massively impacted by the COVID-19 pandemic, has been conducted exclusively in Gaza.

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

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.

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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 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.

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- 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 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.

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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 three years; resulting in horrific, disabling limb injuries.

MAP has provided the funding through highly successful emergency appeals and routine fundraising activity, with all technical support provided by IDEALS. Sadly, all multidisciplinary clinical/teaching missions to Gaza over the past year were cancelled as a result of the COVID-19 pandemic and associated travel restrictions. However, MAP procured over £500,000 of essential limb reconstruction equipment and shipped it to Gaza, with the vital stocktaking process led by IDEALS. Also, facilitated by IDEALS, weekly or fortnightly video/skype conferences continued to be conducted by clinicians in the UK and Gaza to further strengthen relationships and discuss the ongoing management of complex cases. The need for this project continues to grow and over the coming year it is hoped that lockdown measures and travel restrictions ease, allowing missions to resume.

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

For the 1 million Syrian refugees living throughout Lebanon, 70% of whom are women and children, the situation is desperate. Forced into overcrowded camps, makeshift tents or dilapidated buildings with no basic amenities, and with no access to healthcare or medicines, Syrian refugees are in urgent need of life-saving support. Working with our partner Blue Mission, a local non-governmental organisation, we have been providing vital support to 15,000 Syrian refugees in south Lebanon since 2017, delivering essential primary health care, reproductive and mental health services.

The project is now in its third phase, responding to the changing needs of these vulnerable refugees and rapid disappearance of other sources of support. Against a backdrop of political unrest, economic disaster (the local currency has been devalued by 90% and food prices have increased sixfold in the past 18 months) and COVID-19, our support is more important than ever. With lockdown measures, rising unemployment and spiralling inflation leading to increased poverty, levels of food insecurity, malnutrition and poorly controlled chronic illness are all on the increase. Family stresses have sadly triggered exponential increases in reports of sexual/gender-based violence, child protection concerns and mental health problems. Our beneficiaries simply cannot afford the cost of healthcare or other forms of support, even when it is heavily

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discounted by other agencies. We make a lasting difference to the lives of these refugees by providing high-quality essential healthcare services alongside vital health/hygiene education, all free of charge, and help build local capacity with a structured training programme for Blue Mission health and administrative staff and volunteers from refugee communities. We deliver:

- Essential primary healthcare services, targeting women, children and adolescents; assessing and treating acute and chronic health conditions and referring to regional primary healthcare centres/hospitals for further investigation/treatment as needed.
- A midwife/gynaecologist-led sexual and reproductive health service, incorporating:
 - Ante and post-natal care, including the identification and referral of high-risk pregnancies to local hospitals;
 - A full family planning service;
 - Newborn health surveillance/promotion;
 - Sexually transmitted infection advice/counselling; and
 - Management of COVID-19 concerns in pregnant/breastfeeding women.
- Essential mental health and psychosocial service interventions, targeting women, children and adolescents:
 - Cognitive behavioural and arts/drama-based therapy for those with identifiable mental health problems; and
 - Sexual/gender-based violence and child protection awareness raising and case management.
- Regular health/hygiene awareness raising sessions

Over the past year, despite activities being suspended for four months because of a lack of funds, **6,835** patients have benefited from medical/midwifery/gynaecological consultations, **1,487** beneficiaries have attended health education sessions, and **70** women and children with significant mental health problems have completed courses of therapy; cognitive behavioural or arts/drama-based therapy.

The political and economic crises in the country mean that the need for this project continues to grow and we plan to continue these vital services over the coming year.

Assistance to a Gaza PhD Student at Oxford Brookes University – now completed

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.

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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 four years ago and successfully completed his PhD this year.

FINANCIAL REVIEW

As set out on page 10 the company has total incoming receipts for the year of £70,483 (2020: £94,104) and total payments of £45,388 (2020: £120,143), giving a net surplus of £25,095 (2020: Deficit £26,040). As a result of the above the reserves held at 31 March 2021 were £37,165 (2020: £12,070).

The financial results are in accordance with the trustees expectations.

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.

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.

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

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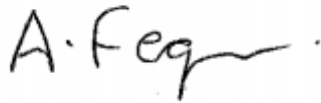
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In particular, on behalf of everyone involved with IDEALS and all our beneficiaries, I would like to thank Sir Terence English and Dr Pamela Zinkin for their incredible support as trustees over many years. As friends and colleagues they have made a hugely significant contribution to everything IDEALS has achieved; doing so with warmth, compassion, wisdom and limitless enthusiasm. They will be sorely missed.

- **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.**

Signature:



Dr Andrew Ferguson, Co-Chair

Date:

26/01/2022

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Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 10 to 13.

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: 27/01/2022

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Receipts and Payments Account

	Unrestricted Funds 2021 £	Restricted Fund 2021 £	Total 2021 £	<i>Total 2020 £</i>
Incoming resources from donors	55,413	14,763	70,176	78,501
Gift Aid Tax Refunds	-	-	-	15,414
Investment income receipts	7	-	7	42
Compensation payment from Bank	300	-	300	100
Refund of Bank fees	-	-	-	48
Total receipts	<u><u>55,720</u></u>	<u><u>14,763</u></u>	<u><u>70,483</u></u>	<u><u>94,104</u></u>
Costs of activities in furtherance of the objects of the charity				
Fund Raising & Publicity	562	-	562	418
Operational Costs	-	41,527	41,527	116,426
Management and Administration	3,300	-	3,300	3,300
Total payments	<u><u>3,862</u></u>	<u><u>41,527</u></u>	<u><u>45,388</u></u>	<u><u>120,143</u></u>
Net receipts / (payments)	51,858	(26,763)	25,095	(26,040)
Transfer between reserves	(23,597)	23,597	-	-
Bank balances at 1 April 2020	6,988	5,082	12,070	38,110
Bank balances at 31 March 2021	<u><u>35,249</u></u>	<u><u>1,916</u></u>	<u><u>37,165</u></u>	<u><u>12,070</u></u>

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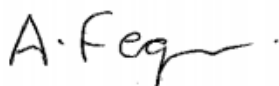
Statement of Assets and Liabilities at 31 March 2021

	General Fund £	Restricted Fund £	Total 2021 £	Total 2020 £
<i>Monetary assets</i>				
Bank current account	50	-	50	50
Bank deposit account	34,062	1,916	35,978	10,883
Petty Cash	1,137	-	1,137	1,137
Total	<u>35,249</u>	<u>1,916</u>	<u>37,165</u>	<u>12,070</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 26/01/2022 and signed on its behalf.



Dr Andrew Ferguson - Chairman

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Receipts and Payments Account - Restricted Funds

	Gaza Limb Reconstruction Training	Lebanon Syrian Refugees	Post Graduate Support	TOTAL 2021 £	<i>TOTAL 2020 £</i>
Incoming resources from donors Just Giving	-	14,763	-	14,763	19,717
Gft Aid Tax Refunds	-	-	-	-	250
Total receipts	-	14,763	-	14,763	19,967
Costs of activities in furtherance of the objects of the charity;					
IDEALS Local Partner	-	38,361	-	38,361	108,776
Graduate Accomodation	-	-	3,166	3,166	3,061
Total payments	-	38,361	3,166	41,527	111,837
Net payments	-	(23,597)	(3,166)	(26,763)	(91,870)
Transfer from General funds	-	23,597	-	23,597	90,439
Transfer to General funds	-	-	-	-	(17,484)
Bank Balance 1 April 2020	855	-	4,227	5,082	23,997
Bank balances at 31st March 2021	855	-	1,061	1,916	5,082

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Fund Receipts and Payments Account - General Funds

	Total 2021 £	Total 2020 £
Incoming resources from donors	29,405	35,890
Incoming resources from Just Giving	26,008	22,894
Gift Aid Tax Refunds	-	15,164
Investment income receipts	7	42
Compensation payment from Bank	300	100
Refund of Bank fees	-	48
Total receipts	55,720	74,137
 Costs of activities in furtherance of the objects of the charity;		
Fundraising & Publicity	562	418
Additional Operational Costs	-	4,589
Management and Administration	3,300	3,300
Total payments	3,862	8,306
Net receipts / (payments)	51,858	65,830
Transfer to Restricted Funds	(23,597)	(90,439)
Bank balances at 1 April 2020	6,988	14,113
Transfer from Restricted Funds	-	17,484
Bank balances at 31st March 2021	35,249	6,988
