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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 2022**

**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 2022**

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# International Disaster and Emergency Aid with Long-term Support

## Accounts for the Year Ended 31<sup>st</sup> March 2022

### 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 MRCGP MFPHM MPH (Co-Chair)  
Mr Graeme Groom MA FRCS (Co-Chair)  
Dr Eamon McCoy MD FRCA  
Mr Oliver McTernan  
Ms Sarah Phillips BSc MB FRCS  
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

# International Disaster and Emergency Aid with Long-term Support

Accounts for the Year Ended 31<sup>st</sup> March 2022

## Trustees' Annual Report

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

#### **Trustee Selection**

The Trust requires a minimum of three trustees and every trustee shall be appointed for an open-ended term by a resolution at a special meeting. Trustees are selected for their ability to make an effective contribution to the charity in terms of skills 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 there have been no resignations 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, skills 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 eight years ago and continues to strengthen, providing essential health care services for a growing target population of 25,000 Syrian refugees and other vulnerable communities in the south of the country.

We also benefit, partly through trustees, from close working relationships with specialist volunteer health professionals at King's 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.

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

## **Accounts for the Year Ended 31<sup>st</sup> March 2022**

### **Trustees' Annual Report**

#### **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.

#### **Charitable Expenditure and Risk Management**

- 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 potential partners in terms of the:
  - organisational structure and governance systems;
  - financial (including procurement), administrative, human resource, programmatic and safeguarding policies and procedures;
  - skill mix of partner staff, both technical and managerial;
  - organisational history (sources of funding and thematic priorities);
  - quality of services provided; and
  - references provided by one or more recent partners/donors.
- Following the field visits 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.

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### **Accounts for the Year Ended 31<sup>st</sup> March 2022**

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

- 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 (Co-Chairs) or the 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' Co-Chairs, with verbal and written summaries subsequently submitted to the IDEALS Board.
- 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.
- To date IDEALS has relied primarily on private donations, but now that a series of projects have been successfully implemented in a variety of challenging environments the organisation will increasingly look to secure grants from institutional donors.
- All fundraising activities are discussed and approved by the IDEALS Board.

#### **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 IDEALS Board.
- The IDEALS Board 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. These documents incorporate an Independent Examiner's Report prepared by a reputable firm of Chartered Accountants. An audit of

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### Trustees' Annual Report

accounts has not been required to date, as section 43(1/2) of the Charities Act 1993 states that such an audit is only required if the annual turnover of the charity exceeds £1m or £250,000 if gross assets more than £3.26m.

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

##### **Trauma/Limb Reconstruction, Gaza**

The situation in Gaza is bleak, to say the least. With a population of 2.2 million residing in only 365 Km<sup>2</sup> Gaza is one of the most densely populated places in the world. By 2025 it is expected that the population of Gaza will have risen to 2.6 million, and 3.1 million by 2030. According to a Multi-Sectoral Needs Assessment (MSNA) conducted in 2021, the socio-economic status of the population of Gaza is appalling: 47% unemployment (64% for young adults and 70% for women); 53% of the population below the poverty line; and 68% of the population moderately or severely food insecure. All these figures are now increasing even further as a result of the pandemic and associated lockdown measures.

Of the 27 hospitals in Gaza 13 are managed by the Ministry of Health (MoH: with a total of 1,500 beds), with the private sector and non-governmental organisations (NGOs) managing the remainder (with a total of 500 beds). Most of the hospitals are small, specialist units, with only five MoH facilities having the capacity to manage major trauma: Indonesian hospital in the north, Shifa hospital in Gaza city, Al Aqsa hospital in the middle area, and the Nasser and European Gaza hospitals in Khan Younis, covering the south. Traumatic injuries account for 35-50% of all emergency admissions to these hospitals. The most common cause of serious injury or death are the repeated Israeli military offensives, followed by road traffic accidents and social violence. Gaza has endured military offensives in 2008/09, 2012, 2014 and 2021. In May 2021 260 Palestinians died, including 66 children and 41 women, with more than 2,200 injured. In addition the Great March of Return demonstrations, which began in early 2018 and continued for two years, resulted in 380 deaths and more than 8,000 live ammunition gunshot wounds; 90% of these devastating, disabling injuries affected lower limbs, with 35% (2,800) requiring complex limb reconstruction (multiple operations conducted over many years by multidisciplinary teams, requiring specialist skills, expensive surgical instruments/implants and lengthy rehabilitation).

This huge burden of trauma has placed ever greater pressure on a health system already crippled by the demands of: the blockade; political divisions; the workload and resource impact of the pandemic; chronic shortages of essential equipment, drugs and supplies; increasing difficulties/delays transferring patients outside Gaza for lifesaving care elsewhere; professional isolation; and a brain drain that has seen many of the most experienced, highly qualified clinicians leave Gaza in recent years. The quality of care provided for major trauma victims has also been impossible to monitor or evaluate because of the lack of routinely collected data regarding the nature/severity of the injuries sustained and the eventual outcome.

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Recognising the huge burden of major limb injuries in Gaza and the lack of a specialist limb reconstruction service we (IDEALS, in partnership with MAP) have collaborated with the MoH, World Health Organisation (WHO), International Committee of the Red Cross (ICRC), MSF-France and MSF-Belgium over the past 10 years to establish and strengthen such a service. MAP has provided the bulk of the funding, security/logistic support and day-to-day coordination of activities within Gaza, with complementary funding and all technical expertise provided by IDEALS. Together we have been responsible for:

- The training of seven limb reconstruction fellows at King's College Hospital (KCH), London; orthopaedic surgeons, physiotherapists, a theatre nurse and a ward nurse from Gaza, all spending two-to-three months at KCH to observe and understand trauma and limb reconstruction care pathways.
- The procurement of huge volumes of the specialist surgical instruments and implants needed to deliver a limb reconstruction service; this procurement has continued over the past year.
- Regular medical missions, with multidisciplinary teams of limb reconstruction specialists from the UK visiting Gaza for one week each time, working alongside their local colleagues; assessing, operating on and following-up patients and providing on-the-job and formal, lecture-based teaching. Following the suspension of missions as a result of the COVID-19 pandemic and associated travel restrictions, five missions have been conducted successfully over the past year.
- Regular (every one-to-two weeks) online meetings between the UK specialists, clinical colleagues in Gaza and other stakeholders, to discuss cases and plan missions; maintaining momentum between those missions. These critical online meetings have continued, without disruption, throughout the past year.
- The development and maintenance of a clinical database, which has allowed us to demonstrate the incredible impact of the project: a significant improvement in terms of mortality and long-term disability following major traumatic injuries in Gaza, compared to baseline data from 2010, and a significant reduction in the number of patients requiring referral outside Gaza for specialist care.

The trauma/limb reconstruction needs within Gaza remain great and the project is set to continue next year; helping to save lives and prevent avoidable disability by ensuring Gaza has the capacity to manage the regular burden of trauma and cope with the sadly inevitable military offensives in the future.

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

Since the outbreak of the Syrian civil war in 2011, 1.5 million refugees have fled into Lebanon from Syria. 91,000 have settled in south Lebanon; a region that already suffers from chronic underdevelopment in multiple sectors, including education and health. All these refugees live in



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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. Women and young children are always the most vulnerable members of displaced communities and comprise over 70% of the Syrian refugee population.

Over the past 20 months the country's worst ever economic crisis, with local currency devalued by 90% and food prices increased sixfold, the devastating Beirut blast and COVID-19 pandemic have resulted in a rapid and frightening escalation in the level of need within refugee and Lebanese communities; rising unemployment and poverty levels, rising levels of food insecurity and malnutrition (particularly affecting young children and pregnant/breastfeeding women), and an exponential rise in mental health problems. Linked to these changes are extremely worrying increases in reports of gender-based violence and child protection concerns. Chronic political instability and corruption in Lebanon have simply exacerbated the situation. Health care in Lebanon is facing unprecedented challenges in maintaining a supply of essential equipment, drugs and other medical supplies.

The international humanitarian response never met the daunting level of need triggered by the Syrian refugee crisis, and UN, governmental and non-governmental budgets and services have been cut drastically over the past year. All these issues are contributing to increasing tensions, rumours, and misconceptions between Lebanese and refugee communities that expose refugees to stigma, harassment, and even deportation and violence. Rising poverty means that 94% of Syrian children in Lebanon are not receiving the minimum acceptable diet needed for their health and development. As a result one out of every four Syrian refugee children is stunted; short for age. Stunting is a marker of chronic malnutrition in children, is irreversible, and permanently compromises a child's potential; in terms of their health and academic/economic success.

Working with our partner Blue Mission, a local non-governmental organisation, we have been providing life-saving support for Syrian refugees and other vulnerable communities (Palestinian refugees and poor Lebanese families) in south Lebanon since 2017, delivering essential primary health care, maternal and mental health services. As a result of the huge increase in need described above our target population has grown from 15,000 to 25,000 over the past year.

All our services are provided free of charge and our team of doctors, nurse, midwife, psychologists and social workers travel to each refugee settlement in a dedicated vehicle, maximising access to these vital services and avoiding any transport costs for beneficiaries.

Over the past year, **20,796** patients have benefited from medical/midwifery/gynaecological consultations, **3,564** beneficiaries have attended health education sessions, and **192** women and children with significant mental health problems have completed courses of therapy; cognitive behavioural or music/drama-based therapy.

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

## **Accounts for the Year Ended 31<sup>st</sup> March 2022**

### **Trustees' Annual Report**

The political and economic crises in the country and disappearance of other sources of support for some of the most disadvantaged and largely forgotten communities in the world, mean that the need for this project continues to grow and we plan to continue these vital services over the coming year.

#### **FINANCIAL REVIEW**

As set out on page 11 the company has total incoming receipts for the year of £48,008 (2021: £70,483) and total payments of £65,779 (2021: £45,388), giving a net deficit of £17,771 (2021: surplus £25,095). As a result of the above the reserves held at 31 March 2022 were £19,394 (2021: £37,165).

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.

#### **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 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.

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

**Accounts for the Year Ended 31<sup>st</sup> March 2022**

**Trustees' Annual Report**

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

- 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:



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**Dr Andrew Ferguson, Co-Chair**

Date: **27/11/2022**

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

**Accounts for the Year Ended 31 March 2022**

**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 2022 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: **06/12/2022**

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

**Accounts for the Year Ended 31st March 2022**

**Receipts and Payments Account**

	<b>Unrestricted Funds 2021/22 £</b>	<b>Restricted Fund 2021/22 £</b>	<b>Total 2021/22 £</b>	<i>Total 2021 £</i>
Incoming resources from donors	34,176	10,000	<b>44,176</b>	70,176
Gift Aid Tax Refunds	3,829	-	<b>3,829</b>	-
Investment income receipts	2	-	<b>2</b>	7
Compensation payment from Bank	-	-	-	300
<b>Total receipts</b>	<u><u>38,008</u></u>	<u><u>10,000</u></u>	<u><u>48,008</u></u>	<u><u>70,483</u></u>
<b>Costs of activities in furtherance of the objects of the charity</b>				
Fund Raising & Publicity	562	-	<b>562</b>	562
Operational Costs	-	61,917	<b>61,917</b>	41,527
Management and Administration	3,300	-	<b>3,300</b>	3,300
<b>Total payments</b>	<u><u>3,862</u></u>	<u><u>61,917</u></u>	<u><u>65,779</u></u>	<u><u>45,388</u></u>
<b>Net receipts / (payments)</b>	34,146	(51,917)	<b>(17,771)</b>	25,095
<b>Transfer between reserves</b>	(61,917)	61,917	-	-
Bank balances at 1 April 2021	35,249	1,916	<b>37,165</b>	12,070
<b>Bank balances at 31 March 2022</b>	<u><u>7,478</u></u>	<u><u>11,916</u></u>	<u><u>19,394</u></u>	<u><u>37,165</u></u>

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International Disaster and Emergency Aid with Long term Support

Accounts for the Year Ended 31 March 2022

Statement of Assets and Liabilities at 31 March 2022

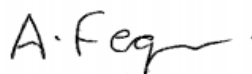
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	General Fund £	Restricted Fund £	Total 31.03.22 £	Total 31.03.2021 £
<i>Monetary assets</i>	-	-	-	-
Bank current account	50	-	<b>50</b>	50
Bank deposit account	6,291	11,916	<b>18,207</b>	35,978
Petty Cash	1,137	-	<b>1,137</b>	1,137
<b>Total</b>	<u>7,478</u>	<u>11,916</u>	<u><b>19,394</b></u>	<u>37,165</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 **27/11/2022** and signed on its behalf.



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**Dr Andrew Ferguson - Chairman**

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

**Accounts for the Year Ended 31 March 2022**

**Receipts and Payments Account - Restricted Funds**

	Gaza Limb Reconstruction Training £	Lebanon Syrian Refugees £	Post Graduate Support £	<b>TOTAL 2022 £</b>	<i>TOTAL 2021 £</i>
Incoming resources from donors	10,000	-	-	<b>10,000</b>	14,763
Gift Aid Tax Refunds	-	-	-	-	-
<b>Total receipts</b>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u><b>10,000</b></u>	<u>14,763</u>
<b>Costs of activities in furtherance of the objects of the charity;</b>					
IDEALS Local Partner	-	61,917	-	<b>61,917</b>	38,361
Graduate Accomodation	-	-	-	-	3,166
<b>Total payments</b>	<u>-</u>	<u>61,917</u>	<u>-</u>	<u><b>61,917</b></u>	<u>41,527</u>
<b>Net payments</b>	10,000	(61,917)	-	<b>(51,917)</b>	(26,763)
<b>Transfer from General funds</b>	-	61,917	-	<b>61,917</b>	23,597
<b>Bank Balance 1 April 2021</b>	855	-	1,061	<b>1,916</b>	5,082
<b>Bank balances at 31st March 2022</b>	<u>10,855</u>	<u>(0)</u>	<u>1,061</u>	<u><b>11,916</b></u>	<u>1,916</u>

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International Disaster and Emergency Aid with Long Term Support

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Fund Receipts and Payments Account - General Funds

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	Total 2022 £	Total 2021 £
Incoming resources from donors	18,105	29,405
Incoming resources from Just Giving	16,071	26,008
Gift Aid Tax Refunds	3,829	-
Investment income receipts	2	7
Compensation payment from Bank	-	300
<b>Total receipts</b>	<b><u>38,008</u></b>	<b><u>55,720</u></b>
 <b>Costs of activities in furtherance of the objects of the charity;</b>		
Fundraising & Publicity	562	562
Management and Administration	3,300	3,300
<b>Total payments</b>	<b><u>3,862</u></b>	<b><u>3,862</u></b>
 <b>Net receipts / (payments)</b>	 <b>34,146</b>	 <b>51,858</b>
Transfer to Restricted Funds	(61,917)	(23,597)
Bank balances at 1 April 2021	35,249	6,988
 <b>Bank balances at 31st March 2022</b>	 <b><u>7,478</u></b>	 <b><u>35,249</u></b>

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