

QUESTSCOPE

England & Wales · Charity number 1000649

Details

Other names	QUESTSCOPE LIMITED, QUESTSCOPE LIMITED FOR SOCIAL DEVELOPMENT IN THE MIDDLE EAST
Status	Registered
Legal form	Charitable company
Company number	02308065
Registered	1990-10-26
Register	View on the Charity Commission register

Contact

Address	1ST FORMATIONS LTD, 71-75 SHELTON STREET, LONDON
Postcode	WC2H 9JQ
Phone	00962797901016
Email	jvancleave@questscope.org
Website	www.questscope.org

Activities

Objects: THROUGHOUT THE UNITED KINGDOM AND OVERSEAS TO ADVANCE THE EDUCATION OF CHILDREN, YOUNG PERSONS AND ADULTS AND TO FURTHER THE CHARITABLE WORK OF THE COMPANY BY THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES AS THE DIRECTORS SHALL FROM TIME TO TIME DESIRE

Activities: Founded 35 years ago, Questscope is an innovative organization that works with individuals, communities, local organizations and international partners to produce social, educational, and entrepreneurial opportunities for marginalized youth and women.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND OVERSEAS
- Germany
- Jordan
- Occupied Palestinian Territories
- Syria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,575,042	£1,939,693	£361,352	16
2024-03-31	£2,209,523	£2,373,856	£745,306	33
2023-03-31	£2,494,224	£1,993,461	£977,214	31
2022-03-31	£1,155,798	£2,880,583	£404,431	51
2021-03-31	£2,490,283	£4,150,568	£2,037,622	64

Trustees

Name	Role	Appointed
Dr Curtis Rhodes	Chair	
Dr Heather Cordell		2015-09-27
Dr Mowafak Al Yafi		2014-05-04
John Gappa		2015-04-29

QUESTSCOPE

England & Wales - Charity number 1000649

Accounts

Company No. 2308065
Registered Charity Number 1000649

Company Number 2308065
(a charitable company limited by guarantee)

QUESTSCOPE

TRUSTEES' REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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QUESTSCOPE
(a charitable company limited by guarantee)

Contents

	Page
Directors and Other Information	1
Report of the Trustees	2
Statement of Trustees' Responsibilities	6
Independent Auditors' Report	7
Appendix to Independent Auditors' Report	9
Statement of Financial Activities	10
Statement of retained funds	11
Balance Sheet	12
Statement of cash flows	13
Notes to the Financial Statements	14

QUESTSCOPE

(a charitable company limited by guarantee)

Directors and Other Information

Trustees

Dr. C.N. Rhodes - Trustee and Founder
Dr. M. Al Yafi
J.A. Gappa
H. Cordell
A. Reid (resigned 30th August 2025)

Chief Executive Officer

Muthanna Khriesat

Registered Office

46 Dene Garth
Ovingham
Prudhoe
Northumberland
England
NE42 6AP

Business Address

Talha bin Obaied Allah St -
Hikmat Center #1
Amman 11191
Jordan

Company Number

2308065

Charity Number

1000649

Auditors

Crean & Co Accountants Limited
Lanesboro Street
Roscommon Town
Co. Roscommon
Ireland
F42 DA32

Bankers

National Westminster Bank Plc
135 Bishopsgate
London EC2M 3UR

QUESTSCOPE

(a charitable company limited by guarantee)

Report of the Trustees for the year ended 31 March 2025

The Trustees, who are also the Directors for the purposes of company law, present their report and the financial statements of the Charitable Company for the year ended 31 March 2025. This report combines the Trustees' annual report for the purposes of the Charities Act 2006, and the Directors' report for the purposes of the Companies Act 2006. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and the Republic of Ireland (FRS 102)

Legal Status and Principal Activity

The Charity is a company limited by guarantee, not having a share capital. The governing document is the memorandum and Articles of Association of the Charitable Company. The word 'limited' is omitted from the Charitable Company's name under the provisions of the Companies Act 2006. Questscope is registered in the United Kingdom as a Company Limited by Guarantee under the Companies Act 2006. Questscope is also legally registered to conduct business in The Hashemite Kingdom of Jordan. Questscope receives grants and contributions to manage educational and refugee programs in Jordan and Syria. The Trustees have regard to the Charity Commission's guidance on Public benefit when planning Questscope's activities.

Constitution and Governance

The Charitable Company (registration number 2308065), which is limited by guarantee, is registered as a charity under the number 1000649. The Management Committee (who are also the Directors of the Charitable Company for the purposes of the Companies Act and are the Trustees for the purposes of charity law) are elected at the annual general meeting. Nominations for appointment as a trustee are made by existing trustees based on suitability. Following appointment, trustees receive mentoring and training with respect to the objectives, activities and governance of the charitable company.

Alight (formerly American Refugee Committee)

Questscope is a partner organisation of Alight (formerly the American Refugee Committee).

Alight is a charity based in Minneapolis, Minnesota, United States of America, and it provides emergency and humanitarian relief for refugees in many countries.

Review of Activities and Future Developments - Fiscal Year Programme Summary

Innovation Youth Center in Zaatari Camp

The Innovation Youth Center Project in Zaatari Refugee Camp aims to empower the camp's youth by offering a vibrant hub for creativity, personal development, and skill-building. As a cornerstone for youth wellbeing and growth, the center has effectively fostered community engagement, built trust, and raised awareness on critical issues such as gender-based violence and sexual and reproductive health rights.

Questscope is expanding its leadership team to meet the growing demand from newly registered youth beneficiaries. Despite limited funding and a small number of paid Syrian Youth Volunteers (SYVs), we continue to adopt creative approaches to sustain core activities. Between April 2024 and March 2025, the center served 1,700 youth beneficiaries.

Music Education Programme

As per the Memorandum of Understanding with the Playing for Change Foundation, Questscope has launched a joint initiative to develop, promote, and sustain a music and cultural program for youth in Zaatari Camp. While starting on a scale, both organisations envision significant long-term growth.

The program offers beginner and intermediate music education, including training in stringed instruments, keyboard, and drums. This creative platform opens new horizons and helps uncover emerging talent. The first cohort targets 285 Syrian youth aged 14–20.

QUESTSCOPE

(a charitable company limited by guarantee)

Report of the Trustees for the year ended 31 March 2025

(Continued)

Photography School - LENS on LIFE

LENS on LIFE teaches youth photography skills as a means of exploring personal journeys and fostering mindfulness. Participants learn to reflect on their emotions and life experiences, then share and analyze their work in group discussions.

In 2023, Questscope targeted 60 male and female youth to complete beginner and intermediate photography courses. The program continues its partnership with Canon, which provides cameras to support the school.

Non-Formal Educational

In partnership with the Ministry of Education (MoE) and Plan International Jordan, Questscope supports the MoE's Non-Formal Education program. Now in its fourth cycle, the project focuses on building MoE capacity and offering on-the-job training opportunities for NFE graduates.

Local Economic Development:

Complementing our NFE initiatives, this project mobilizes 380 female NFE undergraduates to enrol in vocational programs aligned with private sector needs. Vocational trainers receive career counselling and mentoring training, while 34 small grants are awarded to young women demonstrating entrepreneurial skills and viable business models.

Empowering Women and Transforming Communities – The Productive Kitchen

Our partnership with the community-based organization Tanagoum al Keir began with distributing food and medical vouchers to support the most vulnerable refugees. Over time, this collaboration evolved toward sustainability-focused solutions, culminating in the establishment of a productive kitchen in 2022.

Through this initiative, more than 20 women have harnessed their culinary skills to produce high-quality meals, secure sustainable income, and create a model of empowerment and community transformation.

QUESTSCOPE

(a charitable company limited by guarantee)

Report of the Trustees for the year ended 31 March 2025

(Continued)

Trustees/Directors

The Trustees/Directors who served throughout the year (except as noted) were as set out below:

Dr. C.N. Rhodes - Trustee and Founder

Dr. M. Al Yafi

J.A. Gappa

H. Cordell

A. Reid (resigned 30th August 2025)

The Company is limited by guarantee and does not have a share capital, therefore no director held shares at any time during the year.

Future developments

The charitable company plans to continue its present activities and activity levels. Employees are kept as fully informed as practicable about developments within the charity.

Reserves and Reserves Policy

At the balance sheet date, the charitable company had reserves as follows:

	2025	2025
	£	£
Restricted funds	379,948	735,307
Unrestricted funds	(18,596)	9,999
	<u>361,352</u>	<u>745,306</u>

The Trustees have reviewed the reserves of the Charitable Company, taking into account the location of the work, the at-risk target group, intermittent and often large project income funding and the wide range of projects. On this basis, the Trustees conclude that the level of unrestricted reserves should ideally be between 9 and 12 months operating expenditure. At present, the level of reserves is negative and the trustees are working to ensure that unrestricted reserves are brought back to the desired levels.

Risk Review

The Trustees continuously review the major risks which the Charitable Company faces and are implementing such systems as are possible to minimise those risks. This reviewing process will continue throughout the forthcoming year and will include the iNGO fund-raising environment.

Investment policy

The Trustees consider, on the basis of present cash balances and the need for easy access to them, that the current policy of investing short term surplus cash in interest bearing bank deposits is appropriate.

Auditors

Crean & Co Accountants Limited have expressed their willingness to continue in office in accordance with the Companies Act 2006.

Statement of disclosure to the Auditors

So far as the trustees are aware, there is no relevant accounting information of which our company's auditors are unaware. Also, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant accounting information and to establish that the company's auditors are aware of that information.

QUESTSCOPE

(a charitable company limited by guarantee)

Report of the Trustees for the year ended 31 March 2025

(Continued)

Post Balance Sheet Events

There have been no events since the balance sheet date that might necessitate a restatement of the financial statements.

Basis of Preparation

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

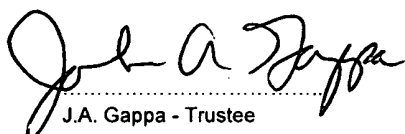
Political Contributions

The charity did not make any disclosable political donations during the year.

Accounting records

To ensure that adequate accounting records are kept in accordance with the Companies Act 2006, the Charity has employed suitably qualified accounting personnel and have maintained appropriate accounting records. The accounting records are maintained at the charitable company's offices at Talha bin Obaied St. in Amman, Jordan.

By order of the Board


.....
J.A. Gappa - Trustee

21 October 2025
.....
Date:

QUESTSCOPE

(a charitable company limited by guarantee)

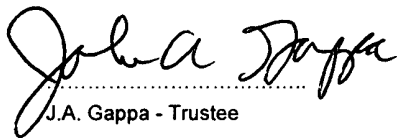
Statement of Trustees' Responsibilities

Statement of Trustees' responsibilities

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 Charitable Company and of the net incoming or outgoing resources of the Charitable Company for that period. In preparing those financial statements, the Trustees are required to;

- * Select suitable accounting policies and then apply them consistently
- * Make judgements and estimates that are reasonable and prudent
- * state whether applicable accounting standards have been followed and, subject to any material departures disclosed and explained in the financial statements.
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


.....
J.A. Gappa - Trustee

21 October 2025
.....
Date:

**Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
(a charitable company limited by guarantee)**

We have audited the financial statements of Questscope (the Charitable Company) for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and related notes on pages 14 - 18.

The financial reporting framework that has been applied in their preparation is U.K. Law and FRS 102.
The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charitable Company as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, and cash flows, for the year then ended.
- have been properly prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.
- have been properly prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (England & Wales) (ISAs (UK)) and applicable law. Our responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the charitable company in accordance with ethical requirements that are relevant to our audit of Financial Statements in England and Wales, including the Ethical Standard for Auditors (England and Wales) issued by the Auditing and Accounting Supervisory Authority (IAASA), 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

We have nothing to report in respect of the following matters in relation to which ISAs (UK) require us to report to you where:

- the trustee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate: or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 in 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.

**Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
(a charitable company limited by guarantee)
(Continued)**

Opinions on other matters prescribed by the Companies Act 2006

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the trustees' report is consistent with the financial statements; and
- in our opinion, the trustees' report has been prepared in accordance with the Companies Act 2006

We have obtained all the information and explanations we consider necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the trustees' report.

The Companies Act 2006 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 6, 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 they 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 charitable company'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 management either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 ISAs (England & Wales) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the charitable company's members, as a body, in accordance with the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 Charitable Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.


David Crean

Date 12-11-2025

For and on behalf of Crean & Co Accountants Limited
Statutory Audit Firm
Lanesboro Street
Roscommon Town
Co. Roscommon
Ireland
F42 DA32

**Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT
Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

QUESTSCOPE**(a charitable company limited by guarantee)****Statement of Financial Activities for the year ended 31 March 2025**

Income and expenditure	Notes	Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
Incoming resources		£	£	£	£
Grants & Donations	2	-	673,299	673,299	695,610
Indirect cost support	2	-	43,124	43,124	227,709
Grants received	3	858,619	-	858,619	1,286,204
Total Incoming resources		858,619	716,423	1,575,042	2,209,523
Resources expended					
Charitable expenditure					
Non Formal / Informal Education	5	1,194,934	-	1,194,934	1,962,692
Support services including governance costs	6	-	744,759	744,759	411,164
Total resources expended		1,194,934	744,759	1,939,693	2,373,856
Net (outgoing)/incoming resources transferred (from)/to funds for the year		(336,315)	(28,336)	(364,651)	(164,333)
Balance of funds at 1 April 2024 (as previously stated)		735,307	9,999	745,306	928,053
Currency adjustment to opening fund balances		(19,044)	(259)	(19,303)	(18,414)
Balance of funds at 31 March 2025		£379,948	(£18,596)	£361,352	£745,306

The net incoming resources, as stated above, recognise all gains and losses for the year as defined by Financial Reporting Standard 102. All income arose in relation to continuing activities, though individual projects may have commenced or ended during the financial year. No separate statement of total recognised gains and losses is required.

The notes on pages 14 to 18 form part of these Financial Statements

QUESTSCOPE**(a charitable company limited by guarantee)****Statement of Retained Funds for the year ended 31 March 2025**

	Restricted 2025 £	Unrestricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Result for the year	(336,315)	(28,336)	(364,651)	(164,333)
Retained earnings at the beginning of the year as originally stated	735,307	9,999	745,306	928,053
Prior year adjustment				
Currency adjustment to opening fund balances	(19,044)	(259)	(19,303)	(18,414)
Retained earnings at the end of the year	<u>£379,948</u>	<u>(£18,596)</u>	<u>£361,352</u>	<u>£745,306</u>

The notes on pages 14 to 18 form part of these Financial Statements

QUESTSCOPE

(a charitable company limited by guarantee)

Balance Sheet at 31 March 2025

	Notes	2025 £	2024 £
Current assets			
Debtors	9	603,063	854,046
Bank balances		114,530	921,437
		<u>717,593</u>	<u>1,775,483</u>
Less: creditors due within one year	10	<u>356,241</u>	<u>1,030,177</u>
Net current assets		<u>361,352</u>	<u>745,306</u>
Net assets		<u>£361,352</u>	<u>£745,306</u>
Represented by;			
General funds		(18,596)	9,999
Restricted funds	12	<u>379,948</u>	<u>735,307</u>
		<u>£361,352</u>	<u>£745,306</u>

The notes on pages 14 to 18 form part of these Financial Statements

Basis of Preparation

This report has been prepared in accordance with the special provisions relating to small companies subject to the small companies regime.

Approved by the Board and authorised for issue;



Dr. C.N. Rhodes - Trustee and Founder



J.A. Gappa - Trustee

Date 21 October 2025

Company Registration Number 2308065

QUESTSCOPE**(a charitable company limited by guarantee)****Cash Flow Statement for the year ended 31 March 2025**

	2025	2024
	£	£
Net cash inflow/(outflow) from operating activities (note 1 below)	(787,604)	226,228
Effect of re-statement of opening net current assets due to currency fluctuations	(19,303)	(18,414)
Net Cash Inflow/(outflow)	<u>(£806,907)</u>	<u>£207,814</u>
Increase/(Decrease) in cash for the year	<u>(£806,907)</u>	<u>£207,814</u>

Notes to the Cash Flow Statement for the year ended 31 March 2025**Note 1****Net cash inflow/(Outflow) from operating activities**

	£	£
Operating surplus/(deficit)	(364,651)	(164,333)
(Increase)/Decrease in debtors	250,983	794,595
Repayment of borrowings	(161,905)	-
(Decrease)/Increase in creditors	(512,031)	(404,034)
	<u>(£787,604)</u>	<u>£226,228</u>

Note 2**Analysis of change in net funds**

	Opening	Cash	Closing
	Balance	Flows	Balance
	£	£	£
Cash at bank and in hand	921,437	(806,907)	114,530
	<u>921,437</u>	<u>(806,907)</u>	<u>114,530</u>

QUESTSCOPE

(a charitable company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2025

1 Accounting Policies

Company information

Questscope is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 46 Dene Garth, Ovingham, Prudhoe, Northumberland, England, NE42 6AP

Basis of accounting and accounting policies

These financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Ireland (FRS 102), the Charities Act 2006, and the Companies Act 2006 as applicable to the small companies regime.

The financial statements are prepared in pounds sterling. The functional currency of the charitable company is American Dollar. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income recognition

For the signing of grant agreements, Questscope now recognises income over the period of the project to which the grant relates.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Investment income is included when received.

Depreciation

Fixed assets are generally charged to projects. All fixed assets not so charged have been written down to nil.

Foreign currencies

The charitable company reports in Pounds Sterling. The functional currency of the charitable company is US Dollars.

Foreign exchange transactions are translated into dollars at the exchange rate ruling at the date of transactions.

Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. Any exchange differences are dealt with in the Statement of Financial Activities.

Resources expended

Resources expended are allocated to the particular activity where the costs relate directly to that activity. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources. Staff costs are split on an estimated basis, examining the work of each staff member separately.

Tax status

The Charitable Company is a registered charity within the meaning of the Finance Act 2010 and is therefore eligible for certain tax exemptions specified in sections 466 to 493 of the Corporation Tax Act 2010

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

QUESTSCOPE

(a charitable company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2025

(Continued)

Basis of accounting and accounting policies

(Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charitable company after deducting all of its liabilities.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Fund accounting

Funds held by the Charitable Company are;

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

Restricted funds - these are funds which can only be used for specific purposes within the objects of the Charitable Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Grants & Donations	Unrestricted	Unrestricted
	Total Funds	Total Funds
	2025	2024
	£	£
Questscope USA	637,804	238,095
Indirect cost recovery from grants	43,124	227,709
Private donations	35,495	457,515
	<u>£716,423</u>	<u>£923,319</u>

Questscope USA is a foundation based in the United States of America which works with the Charitable Company on various projects.

3 Grants received	Restricted	Restricted
	Total Funds	Total Funds
	2025	2024
	£	£
Restricted Income - Other Projects (Note 12)	858,619	1,286,204
	<u>£858,619</u>	<u>£1,286,204</u>

4 Indirect cost support

Indirect cost support comprises monies received from various support organisations given to aid Questscope with central administration and other costs as follows;

	2025	2024
	£	£
AAI / Ministry of Education	8,499	143,280
Play for change	8,716	-
UNFPA	7,221	5,347
Aqaba	6,649	-
Plan International	6,053	8,348
Syrian Earthquake	-	34,054
Gaza	-	9,270
Beyond conflict	-	6,945
Other	5,986	20,465
	<u>£43,124</u>	<u>£227,709</u>

QUESTSCOPE

(a charitable company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2025

(Continued)

5 Total Restricted Resources expended	Syrian Society for					Totals 2025	Total 2024
	Syria	Syrian Earthquake	Social Development	Mepi	Other		
	£	£	£	£	£	£	£
Salaries and staff	73,877	62,940	3,904	44,723	291,917	477,361	841,424
Direct Project expenses	12,052	114,392	157,603	80,950	352,576	717,573	1,121,268
	<u>85,929</u>	<u>177,332</u>	<u>161,507</u>	<u>125,673</u>	<u>644,493</u>	<u>1,194,934</u>	<u>£1,962,692</u>

6 Support Services	2025	2024
	£	£
Support Services comprised		
Salaries and staff costs	577,447	289,382
Professional fees	72,215	48,586
Vehicle costs	3,335	471
Rent & premises costs	47,867	3,031
Travel	18,071	26,737
Telecommunications	4,979	8,502
Public relations	1,787	-
Stationery	1,443	1,958
Bank charges	3,503	1,886
Currency (Gain)/Loss	5,853	(1,691)
Insurance	8,259	17,230
Training & conferences	-	15,072
	<u>£744,759</u>	<u>£411,164</u>
7 Net Incoming resources for the year	2025	2024
Stated after (crediting) / charging;	£	£
Auditor's remuneration - Governance costs	7,500	7,500
Exchange (gain) / loss on restatement of opening fund balances.	19,303	18,414
	<u>2025</u>	<u>2024</u>
8 Staff costs	£	£
Salaries and related costs	948,391	1,024,389
Social security costs	106,417	106,417
	<u>£1,054,808</u>	<u>£1,130,806</u>
The average number of employees of the Charitable Company during the year was;		
Project workers	12	26
Management and administration	4	7
	<u>16</u>	<u>33</u>

No employee received emoluments at a rate in excess of £50,000 per annum. No emoluments or expenses were paid to any Trustee or any persons connected with them during the year (2024 - nil).

Dr. C.N. Rhodes and J.V. VanCleave are remunerated by Questscope USA.

QUESTSCOPE

(a charitable company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2025

(Continued)

	2025	2024
	£	£
9 Debtors		
Pledged receivables (see below)	207,699	218,404
Intercompany debtors	286,780	219,887
Prepayments and other debtors	108,584	415,755
	<u>£603,063</u>	<u>£854,046</u>

Pledged receivables represent monies to be granted to Questscope in the coming financial year. The monies are in the form of restricted funds and are pledged on the understanding that Questscope will be spending the funds on the appropriate projects within the following twelve months.

	2025	2024
	£	£
10 Creditors; Amounts falling due within one year		
Trade creditors	72,409	161,905
Accrued expenses and other creditors	283,832	868,272
	<u>£356,241</u>	<u>£1,030,177</u>
11 Unrestricted funds		
Balance at 1 April 2024	9,999	(512,321)
Currency adjustment	(259)	10,165
Net movement in funds	(28,336)	(512,321)
Balance at 31 March 2025	<u>(£18,596)</u>	<u>(£1,014,477)</u>

12 Restricted Funds

	Balance at 01-Apr-24	Currency adjustment to opening balance	Incoming resources	Resources expended	Balance at 31-Mar-25
	£	£	£	£	£
Syria	(155,759)	4,034	170,328	(85,929)	(67,326)
Syria earthquake	189,118	(4,898)	-	(177,332)	6,888
Syrian Society for Social Development Headquarters	567,460	(14,696)	24,639	(161,507)	415,896
MEPI	-	-	125,679	(125,673)	6
UNFPA	-	-	97,491	(97,491)	-
Gaza	78,024	(2,021)	16,003	(91,226)	780
Plan International	-	-	76,669	(76,669)	-
Play for change	-	-	68,380	(68,308)	72
AAI / Ministry of Education	-	-	66,717	(66,717)	-
Aqaba	35,562	(921)	15,926	(52,186)	(1,619)
Catalyst	21,136	(547)	-	(20,589)	-
Mercy Corp	-	-	18,683	(18,683)	-
Giovanni Paolo Foundation	-	-	18,434	(18,434)	-
Lens on life	-	-	16,019	(16,007)	12
Germany	(17,327)	449	-	(1,776)	(18,654)
	<u>£735,306</u>	<u>(£19,043)</u>	<u>£858,619</u>	<u>(£1,194,934)</u>	<u>£379,948</u>

QUESTSCOPE**(a charitable company limited by guarantee)****Notes to the Financial Statements for the year ended 31 March 2025****(Continued)**

	2025	2024
	£	£
13 Analysis of funds.		
Restricted funds	379,948	735,307
Unrestricted funds	(18,596)	9,999
	<u>£361,352</u>	<u>£745,306</u>

14 Capital commitments and contingent liabilities

There were no material capital commitments or contingent liabilities at 31 March 2025 (2024 - nil)

15 Ultimate controlling party

There is no ultimate controlling party but the charitable company is under the control of the directors / trustees.

16 Transactions with related parties

During the year, Questscope received donations from Questscope USA, an American registered charity of which Dr. C.N. Rhodes is a director. Dr. C.N. Rhodes and J.V. Van Cleave (Treasury-finance and Regulatory Director) are remunerated by Questscope USA.

At the year end, the following balances were owed to Questscope by connected parties:

	2025	2024
	£	£
Questscope UK	286,522	219,887
	<u>£286,522</u>	<u>£219,887</u>

At the year end, the following balances were owed by Questscope to connected parties:

	2025	2024
	£	£
Questscope USA	0	161,905
	<u>0</u>	<u>£161,905</u>

During the year, £637,804 (US \$825,000) was received in donations from Questscope USA.

17 Post Balance Sheet events

No events which might require a restatement of the financial statements have occurred since the year end.

18 Reporting period

The accounts are for the twelve months to 31 March 2025. The comparatives are for the twelve months to 31 March 2024.

QUESTSCOPE

England & Wales - Charity number 1000649

Accounts

Company Number 2308065
(A company limited by guarantee)

QUESTSCOPE

DIRECTORS' REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024



QUESTSCOPE
(A company limited by guarantee)

Contents

	Page
Directors and Other Information	1
Report of the Trustees	2
Statement of Trustees' Responsibilities	6
Independent Auditors' Report	7
Appendix to Independent Auditors' Report	9
Statement of Financial Activities	10
Statement of retained funds	11
Balance Sheet	12
Statement of cash flows	13
Notes to the Financial Statements	14

QUESTSCOPE

(A company limited by guarantee)

Directors and Other Information

Directors

Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer
Dr. M. Al Yafi
J.A. Gappa
H. Cordell
A. Reid (Appointed 1 April 2024)

Registered Office

46 Dene Garth
Ovingham
Prudhoe
Northumberland
England
NE42 6AP

Business Address

PO Box 910729
Jabal Al-Weibdi
Amman 11191
Jordan

Company Number

2308065

Charity Number

1000649

Auditors

Crean & Co Accounts Limited
Lanesboro Street
Roscommon Town
Co. Roscommon
Ireland
F42 DA32

Bankers

National Westminster Bank Plc
135 Bishopsgate
London EC2M 3UR

Solicitors

Wellers
7-8 Grays Inn Square
London WC1R 5JQ

QUESTSCOPE

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

The Trustees, who are also the Directors for the purposes of company law, present their report and the financial statements of the Company for the year ended 31 March 2024. This report combines the Trustees' annual report for the purposes of the Charities Act 2006, and the Directors' report for the purposes of section 235 of the Companies Act 2006.

Legal Status and Principal Activity

The Charity is a company limited by guarantee, not having a share capital. The governing document is the memorandum and Articles of Association of the Charitable Company. The word 'limited' is omitted from the Charitable Company's name under the provisions of the Companies Act 2006. Questscope is registered in the United Kingdom as a Company Limited by Guarantee under the Companies Act 2006. Questscope is also legally registered to conduct business in The Hashemite Kingdom of Jordan. Questscope receives grants and contributions to manage educational and refugee programs in Jordan and Syria.

Constitution and Governance

The Charitable Company (registration number 2308065), which is limited by guarantee, is registered as a charity under the number 1000649. The Management Committee (who are also the Directors of the Charitable Company for the purposes of the Companies Act and are the Trustees for the purposes of charity law) are elected at the annual general meeting.

Alight (formerly American Refugee Committee)

Questscope is a partner organisation of Alight (formerly the American Refugee Committee).

Alight is a charity based in Minneapolis, Minnesota, United States of America, and it provides emergency and humanitarian relief for refugees in many countries.

Review of Activities and Future Developments - Fiscal Year Programme Summary

Innovation Youth Center in Zaatari Camp

The Innovation Youth Center Project in Zaatari Refugee Camp aims to empower the camp's youth by offering a vibrant hub for creativity, personal development, and skill-building. As a cornerstone for youth wellbeing and growth, the center has effectively fostered community engagement, established trust, and heightened awareness on issues such as gender-based violence and sexual and reproductive health rights.

Questscope is continuously working to expand our leadership team to meet the demand of youth beneficiaries who have newly registered in the Youth Center, in addition to adopt creative approaches to support running all the basic activities in light of the limited funding and limited number of paid SYVs. During the period from Sep 2023 to Feb 2024, total number of 1,483 beneficiaries were accessing services targeting youth of which 425 new beneficiaries registered and received more than one activity at the Center (sport, art,).

Music Education Programme

As per the MoU signed between Questscope and Playing for Change Foundation, both parties agreed to jointly developing, promoting, and sustaining a music and cultural program for youth at the Zaatari Refugee Camp in Jordan. Understanding we are launching the program on a small scale; the goal of both organizations is to have this partnership and commitment grow exponentially over the terms of this agreement and long into the future. Through leading music education for beginners and level two (teaching stringed instruments, keyboard and drums), our program offers a unique experience that opens creative horizons and paves the way for discovering emerging talents.

Questscope start the music education program targeting 120 Syrian youth from 14-20 to enrol in the program.

QUESTSCOPE

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

(Continued)

Photography School - LENS on LIFE

LENS on LIFE is educating the youth on photography skills, as one of the methods to zoom on their life journey and become more mindful about emotions, conditions, positions that they have been through, then reflect their thoughts within the group by helping each other to analyze and use the right terms.

During 2023, QS is targeting 16 males and 24 female youth to complete the beginners and intermediate photography courses. Furthermore, partnership with Canon continued for 2023 to support the photography school with cameras, and Canon provided training in October 2023 for 22 beneficiaries (11 F & 11 M) under 18 years on professional photography and how to produce thematic photos.

Reimagining Juvenile Education: Integrating Green Economy & Gender Equality in the Rehabilitation Program

Questscope manages "Reimagining Juvenile Education: Integrating Green Economy & Gender Equality in the Rehabilitation Program" in Two Centers in Jordan" to achieve the following:

In the pursuit of advancing agricultural practices and knowledge, two adept agricultural engineer trainers were appointed to lead a comprehensive hydroponics training program. This initiative encompassed the delivery of customized face-to-face sessions, with the training course designed to meet the unique needs of both female and male participants within the care and rehabilitation centers.

Non-Formal Educational

Questscope and in partnership with the Ministry of Education (MoE), has begun implementing a project to support the transitional plan for the Non-Formal Education Program within the non-formal education programs at the Ministry of Education. The project aims to institutionalize these programs as a basic service for the Ministry of Education for students who have dropped out of the formal education system.

Social Emotional Learning

Questscope has been advocating to integrate social emotional learning in the formal education during the past 10 years and seized the opportunity of this fund to push forward to deeply analyze RLC methods and learning outcomes, to show case the results on the adolescent's personality development during their presence in the NFE classrooms.

Local Economic Development:

The intervention design for this project compliments the Nonformal education interventions that Questscope is carrying out along with the Ministry of Education. 350 NFE female youth under graduates will be mobilized to be registered and enrolled in the vocational programs that are more private sector needs driven. Moreover, the vocational trainers will be capacitated to conduct career counselling and group mentoring to trainees, while 30 small grants will be distributed to girls who prove entrepreneurship and apply business models.

Empowering Women and Transforming Communities Through "the Productive Kitchen"

The history of our partnership with "Tanagoum al Kheir" community-based organization is a testament to the transformative power of collaboration and innovation in the face of adversity. It began with an initiative, where we gave food and medical vouchers to support refugees in their most vulnerable moments. Over time, our partnership evolved and expanded, recognizing the importance of sustainability in changing lives. This journey led us to establish a productive kitchen, a symbol of hope and empowerment in 2022. Through this kitchen, 20+ women harnessed their culinary talents, not only cooking delicious meals but also securing a sustainable income.

Page 3

QUESTSCOPE

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

(Continued)

Trustees/Directors

The Trustees/Directors who served throughout the year (except as noted) were as set out below:

Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer

Dr. M. Al Yafi

J.A. Gappa

H. Cordell

A. Reid (Appointed 1 April 2024)

The Company is limited by guarantee and does not have a share capital, therefore no director held shares at any time during the year.

Future developments

The charitable company plans to continue its present activities and activity levels. Employees are kept as fully informed as practicable about developments within the charity.

Reserves Policy

The Trustees have reviewed the reserves of the Charitable Company, taking into account the location of the work, the at-risk target group, intermittent and often large project income funding and the wide range of projects. On this basis, the Trustees conclude that the level of unrestricted reserves should ideally be between 9 and 12 months operating expenditure. At present, the level of reserves is less than two months operating expenditure.

Risk Review

The Trustees continuously review the major risks which the Charitable Company faces and are implementing such systems as are possible to minimise those risks. This reviewing process will continue throughout the forthcoming year. This year the board was especially mindful of the unique challenges caused by the disruption to the global economic situation due to COVID-19, which includes the INGO fund-raising environment, and has discussed it extensively.

Investment policy

The Trustees consider, on the basis of present cash balances and the need for easy access to them, that the current policy of investing short term surplus cash in interest bearing bank deposits is appropriate.

Auditors

Crean & Co Accountants Limited were appointed as auditors during the year. A resolution re-appointing Crean & Co is to be proposed at the next Annual General meeting.

Statement of disclosure to the Auditors

So far as the trustees are aware, there is no relevant accounting information of which our company's auditors are unaware. Also, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant accounting information and to establish that the company's auditors are aware of that information.

Post Balance Sheet Events

There have been no events since the balance sheet date that might necessitate a restatement of the financial statements.

Basis of Preparation

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

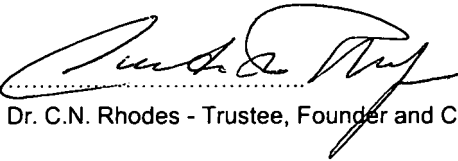
Political Contributions

The charity did not make any disclosable political donations during the year.

Accounting records

To ensure that adequate accounting records are kept in accordance with the Companies Act 2006, the Charity has employed suitably qualified accounting personnel and have maintained appropriate accounting records. The accounting records are maintained at the company's offices at Jabal-al-Weibdi in Amman, Jordan.

By order of the Board



Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer

29 October 2024

Date:

QUESTSCOPE

(A company limited by guarantee)

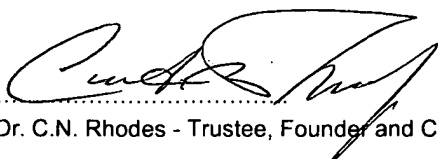
Statement of Trustees' Responsibilities

Statement of Trustees' responsibilities

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 Company and of the net incoming or outgoing resources of the Company for that period. In preparing those financial statements, the Trustees are required to;

- * Select suitable accounting policies and then apply them consistently
- * Make judgements and estimates that are reasonable and prudent
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer

29 October 2024
Date:

Independent Auditor's Report to the Trustees / Directors of

QUESTSCOPE

(A company limited by guarantee)

We have audited the financial statements of Questscope (the Company) for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and related notes on pages 14 - 18.

The financial reporting framework that has been applied in their preparation is U.K. Law and FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 March 2024 and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (England & Wales) (ISAs (England and Wales)) and applicable law. Our responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of Financial Statements in England and Wales, including the Ethical Standard for Auditors (England and Wales) issued by the Auditing and Accounting Supervisory Authority (IAASA), 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

We have nothing to report in respect of the following matters in relation to which ISAs (England & Wales) require us to report to you where:

- the trustee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 in 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.

Independent Auditor's Report to the Trustees / Directors of

QUESTSCOPE

(A company limited by guarantee)

(Continued)

Opinions on other matters prescribed by the Companies Act 2006

Based solely on the work undertaken in the course of the audit, we report that:

in our opinion, the information given in the trustees' report is consistent with the financial statements; and

in our opinion, the trustees' report has been prepared in accordance with the Companies Act 2006

We have obtained all the information and explanations we consider necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the trustees' report.

The Companies Act 2006 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 3, 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 they 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 Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 ISAs (England & Wales) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.


David Crean

Date 31/10/24

For and on behalf of Crean & Co Accountants Limited
Statutory Audit Firm
Lanesboro Street
Roscommon Town
Co. Roscommon
Ireland
F42 DA32

**Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT
Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (England and Wales), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

QUESTSCOPE

(A company limited by guarantee)

Statement of Financial Activities for the year ended 31 March 2024

Income and expenditure	Notes	Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
Incoming resources		£	£	£	£
Grants & Donations	2	-	695,610	695,610	408,730
Indirect cost support	2	-	227,709	227,709	165,452
Grants received	3	1,286,204	-	1,286,204	1,920,042
In-kind Income		-	-	-	-
Total Incoming resources		<u>1,286,204</u>	<u>923,319</u>	<u>2,209,523</u>	<u>2,494,224</u>
Resources expended					
Charitable expenditure					
Non Formal / Informal Education	5	1,962,692	-	1,962,692	1,255,909
In-kind expenditure		-	-	-	-
Support services	6	-	411,164	411,164	737,552
including governance costs					
Total resources expended		<u>1,962,692</u>	<u>411,164</u>	<u>2,373,856</u>	<u>1,993,461</u>
Net (outgoing)/incoming resources					
transferred (from)/to funds for the year		(676,488)	512,155	(164,333)	500,763
Balance of funds at 1 April 2023 (as previously stated)		1,440,374	(512,321)	928,053	448,147
Prior year adjustment	7				(49,161)
		<u>1,440,374</u>	<u>(512,321)</u>	<u>928,053</u>	<u>398,986</u>
Currency adjustment to opening fund balances		(28,579)	10,165	(18,414)	28,304
Balance of funds at 31 March 2024		<u><u>£735,307</u></u>	<u><u>£9,999</u></u>	<u><u>£745,306</u></u>	<u><u>£928,053</u></u>

The net incoming resources, as stated above, recognise all gains and losses for the year as defined by Financial Reporting Standard 102. All income arose in relation to continuing activities, though individual projects may have commenced or ended during the financial year. No separate statement of total recognised gains and losses is required.

QUESTSCOPE**(A company limited by guarantee)****Statement of Retained Funds for the year ended 31 March 2024**

	Restricted 2024 £	Unrestricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
Result for the year	(676,488)	512,155	(164,333)	500,763
Retained earnings at the beginning of the year as originally stated	1,440,374	(512,321)	928,053	448,147
Prior year adjustment				(49,161)
Currency adjustment to opening fund balances	(28,579)	10,165	(18,414)	28,304
Retained earnings at the end of the year	<u>£735,307</u>	<u>£9,999</u>	<u>£745,306</u>	<u>£928,053</u>
1962692				

QUESTSCOPE**(A company limited by guarantee)****Balance Sheet at 31 March 2024**

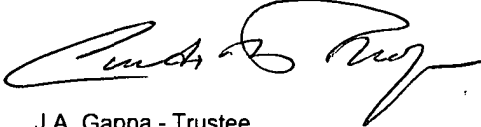
	Notes	2024 £	2023 £
Current assets			
Debtors	10	854,046	1,648,641
Bank balances		921,437	713,623
		<u>1,775,483</u>	<u>2,362,264</u>
Less: creditors due within one year	11	<u>1,030,177</u>	<u>1,434,211</u>
Net current assets		<u>745,306</u>	<u>928,053</u>
Net assets		<u><u>£745,306</u></u>	<u><u>£928,053</u></u>
Represented by;			
General funds		9,999	(512,321)
Restricted funds	13	735,307	1,440,374
		<u>£745,306</u>	<u>£928,053</u>

Basis of Preparation

This report has been prepared in accordance with the special provisions relating to small companies subject to the small companies regime.

Approved by the Board and authorised for issue;

Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer



J.A. Gappa - Trustee



Date 10.29.2024

Company Registration Number 2308065

QUESTSCOPE

(A company limited by guarantee)

Cash Flow Statement for the year ended 31 March 2024

	2024	2023
	£	£
Net cash inflow/(outflow) from operating activities (note 1 below)	226,228	(534,969)
Effect of re-statement of opening net current assets due to currency fluctuations	(18,414)	28,304
Effect of Prior year adjustment	(49,161)	-
Net Cash Inflow/(outflow)	<u>£158,653</u>	<u>(£506,665)</u>
Increase/(Decrease) in cash for the year	<u>£207,814</u>	<u>(£506,665)</u>

Notes to the Cash Flow Statement for the year ended 31 March 2024

Note 1

Net cash inflow/(Outflow) from operating activities

	£	£
Operating surplus/(deficit)	(164,333)	500,763
(Increase)/Decrease in debtors	794,595	(995,034)
(Decrease)/Increase in creditors	(404,034)	(40,698)
	<u>£226,228</u>	<u>(£534,969)</u>

Note 2

Analysis of change in net funds

	Opening Balance £	Cash Flows £	Closing Balance £
Cash at bank and in hand	713,623	207,814	921,437
	<u>713,623</u>	<u>207,814</u>	<u>921,437</u>

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2024

1 Accounting Policies

Company information

Questscope is a company limited by guarantee incorporated in England and Wales. The registered office is 46 Dene Garth, Ovingham, Prudhoe, Northumberland, England, NE42 6AP

Basis of accounting and accounting policies

These financial statements have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in pounds sterling. The functional currency of the company is American Dollars.

Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income recognition

For the signing of grant agreements, Questscope now recognize income over the period of the project to which the grant relates. This represents a change of accounting policy as grants were previously recognised as income upon receipt.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Investment income is included when received.

Depreciation

Fixed assets are generally charged to projects. All fixed assets not so charged have been written down to nil.

Foreign currencies

The company reports in Pounds Sterling. The functional currency of the Company is US Dollars.

Foreign exchange transactions are translated into dollars at the exchange rate ruling at the date of transactions.

Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. Any exchange differences are dealt with in the Statement of Financial Activities.

Resources expended

Resources expended are allocated to the particular activity where the costs relate directly to that activity. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources. Staff costs are split on an estimated basis, examining the work of each staff member separately.

Tax status

The Charitable Company is a registered charity within the definition of section 506(1) Income and Corporation Tax Act 1988, and is therefore able to take advantage of the reliefs given by Section 505 of that act.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2024

(Continued)

Basis of accounting and accounting policies

(Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Fund accounting

Funds held by the Charitable Company are;

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

Restricted funds - these are funds which can only be used for specific purposes within the objects of the Charitable Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Grants & Donations

Questscope USA
Indirect cost recovery from grants
Private donations

Unrestricted Total Funds 2024	Unrestricted Total Funds 2023
£	£
238,095	364,372
227,709	165,452
457,515	44,358
<u>£923,319</u>	<u>£574,182</u>

Questscope USA is a foundation based in the United States of America which works with the Charitable Company on various projects.

3 Grants received

Restricted Income - Other Projects (Note 11)

Restricted Total Funds 2024	Restricted Total Funds 2024
£	£
1,286,204	1,920,042
<u>£1,286,204</u>	<u>£1,920,042</u>

4 Indirect cost support

Indirect cost support comprises monies received from various support organisations given to aid Questscope with central administration and other costs as follows;

	£	£
AAI / Ministry of Education	143,280	19,758
Syrian Earthquake	34,054	25,789
Gaza	9,270	-
Plan International	8,348	-
Beyond conflict	6,945	18,447
UNFPA	5,347	13,600
USAID	-	11,905
UNICEF	-	1,433
Al Gurair	-	39,197
Zaatari	-	13,922
Other	20,465	21,401
<u>£227,709</u>	<u>£165,452</u>	

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2024

(Continued)

5 Total Restricted Resources expended

	Syria		UNFPA	Other	Totals	Total
	AAI/Ministry of Education	Earthquake			2024	2023
	£	£	£	£	£	£
Salaries and staff	458,900	69,277	18,835	294,412	841,424	495,084
Direct Project expenses	665,748	153,094	78,870	223,556	1,121,268	760,825
	<u>£1,124,648</u>	<u>£222,371</u>	<u>£97,705</u>	<u>£517,968</u>	<u>£1,962,692</u>	<u>£1,255,909</u>

6 Support Services

	2024	2023
	£	£
Support Services comprised		
Salaries and staff costs	289,382	499,655
Professional fees	48,586	81,038
Vehicle costs	471	8,334
Rent & premises costs	3,031	31,981
Travel	26,737	34,007
Telecommunications	8,502	8,096
Public relations	-	494
Stationery	1,958	2,869
Bank charges	1,886	1,453
Currency (Gain)/Loss	(1,691)	1,733
Miscellaneous	-	(671)
Insurance	17,230	54,791
Training & conferences	15,072	13,772
	<u>£411,164</u>	<u>£737,552</u>

7 Prior year adjustment

Prior year reserves were adjusted to account for the carry forward of income due which had been duplicated in a prior year - an adjustment was made to remove the duplication.

8 Net Incoming resources for the year

	£	£
Stated after (crediting) / charging;		
Auditor's remuneration - Governance costs	7,500	5,000
Exchange (gain) / loss on restatement of opening fund balances.	18,414	(28,304)
	<u>25,914</u>	<u>(23,304)</u>

9 Staff costs

	£	£
Salaries and related costs	1,024,389	994,739
Social security costs	106,417	81,559
	<u>£1,130,806</u>	<u>£1,076,298</u>

The average number of employees of the Charitable Company during the year was;

	2024	2023
Project workers	26	24
Management and administration	7	7
	<u>33</u>	<u>31</u>

No employee received emoluments at a rate in excess of £50,000 per annum. No emoluments or expenses were paid to any Trustee or any persons connected with them during the year (2023 - nil).

Dr. C.N. Rhodes and J.V. VanCleave are remunerated by Questscope USA.

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2024

(Continued)

	2024	2023
	£	£
10 Debtors		
Pledged receivables (see below)	218,404	1,322,776
Prepayments and other debtors	635,642	325,865
	<u>£854,046</u>	<u>£1,648,641</u>

Pledged receivables represent monies to be granted to Questscope in the coming financial year. The monies are in the form of restricted funds and are pledged on the understanding that Questscope will be spending the funds on the appropriate projects within the following twelve months.

	2024	2023
	£	£
11 Creditors; Amounts falling due within one year		
Trade creditors	161,905	865,365
Accrued expenses and other creditors	868,272	568,846
	<u>£1,030,177</u>	<u>£1,434,211</u>
12 Unrestricted funds		
Balance at 1 April 2023	(512,321)	(328,221)
Currency adjustment	10,165	(20,730)
Net movement in funds	(512,321)	(163,370)
Balance at 31 March 2024	<u>(£1,014,477)</u>	<u>(£512,321)</u>

13 Restricted Funds

	Balance at 01 April 23 £	Currency adjustment to opening balance £	Incoming/ (Outgoing) resources £	Resources expended £	Balance at 31 March 24 £
AAI / Ministry of Education	1,217,293	(24,153)	(68,492)	(1,124,648)	
MEPI			43,888	(43,888)	
UNFPA	22,570	(448)	75,583	(97,705)	
Dubai Care					
Catalyst	54,884	(1,089)		(32,659)	21,136
Plan International			65,528	(65,528)	
Beyond Conflict	55,623	(1,104)		(54,519)	
Syrian Society for Social Development Syria	(120,807)	2,397	567,460	(37,349)	567,460 (155,759)
Syria earthquake Headquarters	185,405	(3,679)	229,763	(222,371)	189,118
Play for change	40,914	(812)	219,713	(242,723)	17,092
Germany	(15,508)	308	25,011	(25,011)	
Aqaba			39,683	(4,121)	35,562
Gaza			88,067	(10,043)	78,024
	<u>£1,440,374</u>	<u>(£28,580)</u>	<u>£1,286,204</u>	<u>(£1,962,692)</u>	<u>£735,306</u>

QUESTSCOPE**(A company limited by guarantee)****Notes to the Financial Statements for the year ended 31 March 2024****(Continued)**

	2024	2023
	£	£
14 Analysis of funds.		
Restricted funds	735,307	1,489,535
Unrestricted funds	9,999	(512,321)
	<u>£745,306</u>	<u>£977,214</u>

15 Capital commitments and contingent liabilities

There were no material capital commitments or contingent liabilities at 31 March 2024 (2023 - nil)

16 Ultimate controlling party

There is no ultimate controlling party but the charitable company is under the control of the directors / trustees.

17 Transactions with related parties

During the year, Questscope received donations from Questscope USA, an American registered charity of which Dr. C.N. Rhodes is a director. Dr. C.N. Rhodes and J.V. Van Cleave (Treasury-finance and Regulatory Director) are remunerated by Questscope USA.

At the year end, the following balances were owed to Questscope by connected parties:

	2024	2023
	£	£
Questscope UK	219,887	0
	<u>£219,887</u>	<u>£0</u>

At the year end, the following balances were owed by Questscope to connected parties:

	2024	2023
	£	£
Questscope UK	0	17,951
Questscope USA	161,905	0
	<u>£161,905</u>	<u>£17,951</u>

18 Reporting period

The accounts are for the twelve months to 31 March 2024. The comparatives are for the twelve months to 31 March 2023.

QUESTSCOPE

England & Wales - Charity number 1000649

Accounts

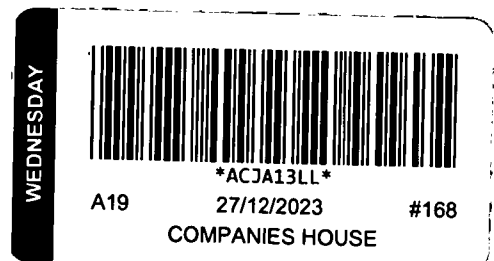
Company No. 2308065
Registered Charity Number 1000649

Company Number 2308065
(A company limited by guarantee)

QUESTSCOPE

DIRECTORS' REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023



QUESTSCOPE
(A company limited by guarantee)

Contents

	Page
Directors and Other Information	1
Report of the Trustees	2
Statement of Trustees' Responsibilities	5
Independent Auditors' Report	6
Appendix to Independent Auditors' Report	9
Statement of Financial Activities	9
Statement of retained funds	10
Balance Sheet	11
Statement of cash flows	12
Notes to the Financial Statements	13

QUESTSCOPE
(A company limited by guarantee)

Directors and Other Information

Directors	Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer Dr. M. Al Yafi J.A. Gappa H. Cordell S.T. Leatherman (Resigned 30th April 2022)
Registered Office	46 Dene Garth Ovingham Prudhoe Northumberland England NE42 6AP
Business Address	PO Box 910729 Jabal Al-Weibdi Amman 11191 Jordan
Company Number	2308065
Charity Number	1000649
Auditors	Crean & Co Accounts Limited Lanesboro Street Roscommon Town Co. Roscommon Ireland F42 DA32
Bankers	National Westminster Bank Plc 135 Bishopsgate London EC2M 3UR
Solicitors	Wellers 7-8 Grays Inn Square London WC1R 5JQ

QUESTSCOPE

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2023

The Trustees, who are also the Directors for the purposes of company law, present their report and the financial statements of the Company for the year ended 31 March 2023. This report combines the Trustees' annual report for the purposes of the Charities Act 2006, and the Directors' report for the purposes of section 235 of the Companies Act 2006.

Legal Status and Principal Activity

The Charity is a company limited by guarantee, not having a share capital. The governing document is the memorandum and Articles of Association of the Charitable Company. The word 'limited' is omitted from the Charitable Company's name under the provisions of the Companies Act 2006. Questscope is registered in the United Kingdom as a Company Limited by Guarantee under the Companies Act 2006. Questscope is also legally registered to conduct business in The Hashemite Kingdom of Jordan. Questscope receives grants and contributions to manage educational and refugee programs in Jordan and Syria.

Constitution and Governance

The Charitable Company (registration number 2308065), which is limited by guarantee, is registered as a charity under the number 1000649. The Management Committee (who are also the Directors of the Charitable Company for the purposes of the Companies Act and are the Trustees for the purposes of charity law) are elected at the annual general meeting.

Alight (formerly American Refugee Committee)

Questscope is a partner organisation of Alight (formerly the American Refugee Committee).

Alight is a charity based in Minneapolis, Minnesota, United States of America, and it provides emergency and humanitarian relief for refugees in many countries.

Review of Activities and Future Developments - Fiscal Year Programme Summary

Non-Formal Education (NFE) Program

The Questscope NFE program is grounded in a specialized Participatory Learning Methodology that actively engages students in their own learning and facilitates positive relationships between learners and educators.

The success record for all NFE programs is as follows: the total number of beneficiaries from NFE Program are 6,000, the total NFE graduates for the Program are 1,100, the total number of NFE centers is 204.

Engaging At-Risk Youth for Positive Change in Za'atari Camp:

Questscope continues to work together with its Syrian youth volunteers and beneficiaries in the Za'atari camp to build their capacities. Questscope provided more than 3,500 services for the beneficiaries through our services in Za'atari camp covering a wide range of different recreational and educational activities such as sports, art, computer skills, and music education. The Syrian beneficiaries themselves have designed and implemented several initiatives to support the Za'atari community.

At-Risk Females:

This year, Questscope continued a project for female refugees from Syrians of Palestinian descent in Aqaba that was initiated in 2013. The project provided IFE, tutoring, extracurricular activities, and any needed referrals for girls over a 12-month period.

Music Therapy

Music therapy is effective in alleviating negative tension and strain. With a variety of exercises, activities, and different types of music and equipment, music therapy can be an excellent tool for addressing those concerns and beginning to realize the hidden advantages of music therapy on all levels of treatment.

The project offers beneficiaries psychosocial support music groups. Every participant joins a group of 7 participants that receive 12 sessions of 45 minutes, twice a week over 8 weeks. Groups are closed and consist of participants within the same age group with no more than a one-year age difference. Over 160 beneficiaries participated in the project.

QUESTSCOPE
(A company limited by guarantee)
Report of the Trustees for the year ended 31 March 2023
(Continued)

Photography school

Questscope has partnered with Lens-on-Life and the Catalyst Foundation to launch a photography initiative in the benefit of their respective impacts. Young people have been trained in a combination of techniques, including image composition, scene framing, and telling a narrative via a photograph, which is an innovative way of thinking about the empowerment of refugee children, over 60 beneficiaries participated in the project.

The Field Guide for Barroet Psychology

The Field Guide is a flexible tool combining narrative story, scientific information, and practical skills for emotion regulation. The content of the Guide is intended for a wide audience, including professional aid workers, community workers or volunteers, and individuals. Generally, the content is safe and relevant for those 18 years of age and above and can be delivered by trained community facilitators who need not be mental health professionals. We have 14,909 active learners, 2,287 completed the program, and 2,087 certificates issued.

Trustees/Directors

The Trustees/Directors who served throughout the year (except as noted) were as set out below:

- Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer
- Dr. M. Al Yari
- J.A. Gappa
- H. Cordell
- S. T. Leatherman (Resigned 30th April 2022)

The Company is limited by guarantee and does not have a share capital, therefore no director held shares at any time during the year.

Future developments

The charitable company plans to continue its present activities and activity levels. Employees are kept as fully informed as practicable about developments within the charity.

Reserves Policy

The Trustees have reviewed the reserves of the Charitable Company, taking into account the location of the work, the at-risk target group, intermittent and often large project income funding and the wide range of projects. On this basis, the Trustees conclude that the level of unrestricted reserves should ideally be between 9 and 12 months operating expenditure. At present, the level of reserves is less than two months operating expenditure.

Risk Review

The Trustees continuously review the major risks which the Charitable Company faces and are implementing such systems as are possible to minimise those risks. This reviewing process will continue throughout the forthcoming year. This year the board was especially mindful of the unique challenges caused by the disruption to the global economic situation due to COVID-19, which includes the INGO fund-raising environment, and has discussed it extensively.

Investment policy

The Trustees consider, on the basis of present cash balances and the need for easy access to them, that the current policy of investing short term surplus cash in interest bearing bank deposits is appropriate.

Auditors

Clean & Co Accountants Limited were appointed as auditors during the year. A resolution re-appointing Clean & Co is to be proposed at the next Annual General meeting.

Statement of disclosure to the Auditors

So far as the trustees are aware, there is no relevant accounting information of which our company's auditors are unaware. Also, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant accounting information and to establish that the compy

QUESTSCOPE

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2023

(Continued)

Post Balance Sheet Events

There have been no events since the balance sheet date that might necessitate a restatement of the financial statements.

Basis of Preparation

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

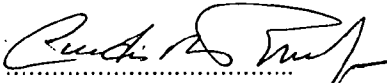
Political Contributions

The charity did not make any disclosable political donations during the year.

Accounting records

To ensure that adequate accounting records are kept in accordance with the Companies Act 2006, the Charity has employed suitably qualified accounting personnel and have maintained appropriate accounting records. The accounting records are maintained at the company's offices at Jabal-al-Weibdi in Amman, Jordan.

By order of the Board


.....

Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer

15 December 2023
.....

Date:

QUESTSCOPE

(A company limited by guarantee)

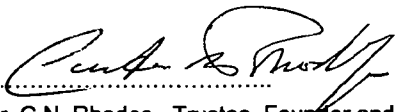
Statement of Trustees' Responsibilities

Statement of Trustees' responsibilities

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 Company and of the net incoming or outgoing resources of the Company for that period. In preparing those financial statements, the Trustees are required to;

- * Select suitable accounting policies and then apply them consistently
- * Make judgements and estimates that are reasonable and prudent
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer

15 December 2023

Date:

**Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
(A company limited by guarantee)**

We have audited the financial statements of Questscope (the Company) for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and related notes on pages 14 - 18.

The financial reporting framework that has been applied in their preparation is U.K. Law and FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 March 2023 and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (England & Wales) (ISAs (England and Wales)) and applicable law. Our responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of Financial Statements in England and Wales, including the Ethical Standard for Auditors (England and Wales) issued by the Auditing and Accounting Supervisory Authority (IAASA), 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

We have nothing to report in respect of the following matters in relation to which ISAs (England & Wales) require us to report to you where:

- the trustee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 in 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.

**Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
(A company limited by guarantee)
(Continued)**

Opinions on other matters prescribed by the Companies Act 2006

Based solely on the work undertaken in the course of the audit, we report that:

in our opinion, the information given in the trustees' report is consistent with the financial statements; and
in our opinion, the trustees' report has been prepared in accordance with the Companies Act 2006
We have obtained all the information and explanations we consider necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the trustees' report.

The Companies Act 2006 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 3, 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 they 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 Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 ISAs (England & Wales) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



David Crean

Date 21/2/23

For and on behalf of Crean & Co Accountants Limited
Statutory Audit Firm
Lanesboro Street
Roscommon Town
Co. Roscommon
Ireland
F42 DA32

**Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT
Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (England and Wales), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

QUESTSCOPE

(A company limited by guarantee)

Statement of Financial Activities for the year ended 31 March 2023

Income and expenditure	Notes	Restricted Funds	Unrestricted Funds	Total Funds 2023	Total Funds 2022
Incoming resources		£	£	£	£
Grants & Donations	2	-	408,730	408,730	497,934
Indirect cost support	2	-	165,452	165,452	25,233
Grants received	3	1,920,042	-	1,920,042	533,520
In-kind Income		-	-	-	99,111
Total Incoming resources		1,920,042	574,182	2,494,224	1,155,798
Resources expended					
Charitable expenditure					
Non Formal / Informal Education	5	1,255,909	-	1,255,909	1,958,847
In-kind expenditure		-	-	-	99,111
Support services	6	-	737,552	737,552	822,625
including governance costs					
Total resources expended		1,255,909	737,552	1,993,461	2,880,583
Net (outgoing)/incoming resources					
transferred (from)/to funds for the year		664,133	(163,370)	500,763	(1,724,785)
Balance of funds at 1 April 2022					
As originally stated		776,368	(328,221)	448,147	2,025,240
Prior Year Adjustment		-	-	-	43,716
		776,368	(328,221)	448,147	2,068,956
Currency adjustment to opening fund balances		49,034	(20,730)	28,304	103,976
Balance of funds at 31 March 2023		£1,489,535	(£512,321)	£977,214	£448,147

The net incoming resources, as stated above, recognise all gains and losses for the year as defined by Financial Reporting Standard 102. All income arose in relation to continuing activities, though individual projects may have commenced or ended during the financial year. No separate statement of total recognised gains and losses is required.

QUESTSCOPE**(A company limited by guarantee)****Statement of Retained Funds for the year ended 31 March 2023**

	Restricted	Unrestricted	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Result for the year	664,133	(163,370)	500,763	(1,724,785)
Retained earnings at the beginning of the year as originally stated	776,368	(328,221)	448,147	2,025,240
Prior year adjustment				43,716
Currency adjustment to opening fund balances	49,034	(20,730)	28,304	103,976
Retained earnings at the end of the year	<u>£1,440,501</u>	<u>(£512,321)</u>	<u>£977,214</u>	<u>£448,147</u>

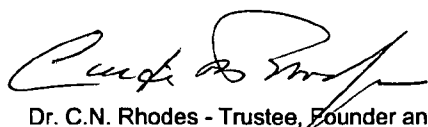
QUESTSCOPE
(A company limited by guarantee)
Balance Sheet at 31 March 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	9	1,697,802	702,768
Bank balances		713,623	1,220,288
		<u>2,411,425</u>	<u>1,923,056</u>
Less: creditors due within one year	10	<u>1,434,211</u>	<u>1,474,909</u>
Net current assets		<u>977,214</u>	<u>448,147</u>
Net assets		<u>£977,214</u>	<u>£448,147</u>
Represented by;			
General funds		(512,321)	(328,221)
Restricted funds	12	1,489,535	776,368
		<u>£977,214</u>	<u>£448,147</u>

Basis of Preparation

This report has been prepared in accordance with the special provisions relating to small companies subject to the small companies regime.

Approved by the Board and authorised for issue;



Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer



J.A. Gappa - Trustee

15 December 2023

Date

QUESTSCOPE**(A company limited by guarantee)****Cash Flow Statement for the year ended 31 March 2023**

	2023	2022
	£	£
Net cash inflow/(outflow) from operating activities (note 1 below)	(534,969)	14,181
Effect of re-statement of opening net current assets due to currency fluctuations	28,304	103,976
Net Cash Inflow/(outflow)	<u>(£506,665)</u>	<u>£118,157</u>
Increase/(Decrease) in cash for the year	<u>(£506,665)</u>	<u>£118,157</u>

Notes to the Cash Flow Statement for the year ended 31 March 2023**Note 1****Net cash inflow/(Outflow) from operating activities**

	£	£
Operating surplus/(deficit)	500,763	(1,724,785)
(Increase)/Decrease in debtors	(995,034)	1,528,818
(Decrease)/Increase in creditors	(40,698)	210,148
	<u>(£534,969)</u>	<u>£14,181</u>

Note 2**Analysis of change in net funds**

	Opening Balance	Cash Flows	Closing Balance
	£	£	£
Cash at bank and in hand	1,220,288	(506,665)	713,623
	<u>1,220,288</u>	<u>(506,665)</u>	<u>713,623</u>

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2023

1 Accounting Policies

Company information

Questscope is a company limited by guarantee incorporated in England and Wales. The registered office is 46 Dene Garth, Ovingham, Prudhoe, Northumberland, England, NE42 6AP

Basis of accounting and accounting policies

These financial statements have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in pounds sterling. The functional currency of the company is American Dollars. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income recognition

For the signing of grant agreements, Questscope now recognize a full year's income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Investment income is included when received.

Depreciation

Fixed assets are generally charged to projects. All fixed assets not so charged have been written down to nil.

Foreign currencies

The company reports in Pounds Sterling. The functional currency of the Company is US Dollars.

Foreign exchange transactions are translated into dollars at the exchange rate ruling at the date of transactions. Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. Any exchange differences are dealt with in the Statement of Financial Activities.

Resources expended

Resources expended are allocated to the particular activity where the costs relate directly to that activity. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources. Staff costs are split on an estimated basis, examining the work of each staff member separately.

Tax status

The Charitable Company is a registered charity within the definition of section 506(1) Income and Corporation Tax Act 1988, and is therefore able to take advantage of the reliefs given by Section 505 of that act.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2023

(Continued)

Basis of accounting and accounting policies

(Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Fund accounting

Funds held by the Charitable Company are;

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

Restricted funds - these are funds which can only be used for specific purposes within the objects of the Charitable Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

	Unrestricted Total Funds 2023 £	Unrestricted Total Funds 2022 £
2 Grants & Donations		
Questscope USA	364,372	497,934
Indirect cost recovery from grants	165,452	25,233
Private donations	44,358	-
	<u>£574,182</u>	<u>£523,167</u>

Questscope USA is a foundation based in the United States of America which works with the Charitable Company on various projects.

	Restricted Total Funds 2023 £	Restricted Total Funds 2022 £
3 Grants received		
Restricted Income - Other Projects (Note 11)	1,920,042	533,520
	<u>£1,920,042</u>	<u>£533,520</u>

4 Indirect cost support

Indirect cost support comprises monies received from various Support organisations given to aid Questscope with central administration and other costs as follows;

	£	£
USAID	11,905	-
UNICEF	1,433	-
UNFPA	13,600	-
Al Gurair	39,197	-
AAI / Ministry of Education	19,758	-
Zaatari	13,922	-
Syrian Earthquake	25,789	-
Beyond conflict	18,447	20,930
Other	21,401	-
Blackhawk	-	4,303
	<u>£165,452</u>	<u>£25,233</u>

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2023

(Continued)

5 Total Restricted Resources expended

	AAI/Ministry of Education	USAID	UNFPA	Other	Totals 2023	Total 2022
	£	£	£	£	£	£
Salaries and staff	87,920	115,611	60,432	231,121	495,084	980,563
Direct Project expenses	67,165	206,888	93,240	393,532	760,825	978,284
In-Kind						99,111
	<u>£155,085</u>	<u>£322,499</u>	<u>£153,672</u>	<u>£624,653</u>	<u>£1,255,909</u>	<u>£2,057,958</u>

6 Support Services

	2023 £	2022 £
Support Services comprised		
Salaries and staff costs	499,655	643,385
Support	-	(5,484)
Professional fees	81,038	94,609
Vehicle costs	8,334	17,189
Rent & premises costs	31,981	22,580
Travel	34,007	-
Telecommunications	8,096	17,060
Maintenance	-	1,052
Public relations	494	9,325
Stationery	2,869	1,777
Bank charges	1,453	1,563
Currency (Gain)/Loss	1,733	-
Miscellaneous	(671)	955
Insurance	54,791	18,614
Training & conferences	13,772	-
	<u>£737,552</u>	<u>£822,625</u>

7 Net Incoming resources for the year

	£	£
Stated after (crediting) / charging;		
Auditor's remuneration - Governance costs	5,000	5,000
Exchange (gain) / loss on restatement of opening fund balances.	(28,304)	(103,976)
	<u>(23,304)</u>	<u>(98,976)</u>

8 Staff costs

	2023 £	2022 £
Salaries and related costs	853,481	1,482,690
Social security costs	141,258	141,258
	<u>£994,739</u>	<u>£1,623,948</u>
The average number of employees of the Charitable Company during the year was;		
Project workers	24	44
Management and administration	7	7
	<u>31</u>	<u>51</u>

No employee received emoluments at a rate in excess of £50,000 per annum. No emoluments or expenses were paid to any Trustee or any persons connected with them during the year (2022 - nil).

Dr. C.N. Rhodes and J.V. VanCleave are remunerated by Questscope USA.

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2023

(Continued)

	2023	2022
	£	£
9 Debtors		
Pledged receivables (see below)	1,371,937	579,862
Prepayments and other debtors	325,865	122,906
	<u>£1,697,802</u>	<u>£702,768</u>

Pledged receivables represent monies to be granted to Questscope in the coming financial year. The monies are in the form of restricted funds and are pledged on the understanding that Questscope will be spending the funds on the appropriate projects within the following twelve months.

	2023	2022
	£	£
10 Creditors; Amounts falling due within one year		
Trade creditors	865,365	1,092,179
Accrued expenses and other creditors	568,846	382,730
	<u>£1,434,211</u>	<u>£1,474,909</u>
11 Unrestricted funds		
Balance at 1 April 2022	(328,221)	(3,359)
Currency adjustment	(20,730)	(171)
Net movement in funds	(163,370)	(324,691)
Balance at 31 March 2023	<u>(£512,321)</u>	<u>(£328,221)</u>

12 Restricted Funds

	Balance at 01 April 22 £	Currency adjustment to opening balance £	Incoming /(Outgoing) resources £	Resources expended (Including in-kind) £	Balance at 31 March 23 £
AAI / Ministry of Education			1,372,378	(155,085)	1,217,293
USAID	99,779	6,302	(49)	(106,032)	
UNFPA	26,814	1,694	147,735	(153,672)	22,571
Dubai Care	11,714	740		(12,453)	1
Catalyst	117,916	7,447		(70,479)	54,884
Al Gurair	305,401	19,287		(322,499)	2,189
Blackhawk	43,890	2,772		(41,526)	5,136
Beyond Conflict	40,274	2,544	194,990	(182,185)	55,623
Syria	(20,980)	(1,325)			(22,305)
Syria earthquake			212,060	(27,016)	185,044
Headquarters	126,552	7,993	6,278	(135,629)	5,194
Germany	(33,113)	(2,091)		(891)	(36,095)
MEWE	58,121	3,671	(13,350)	(48,442)	
	<u>£776,368</u>	<u>£49,034</u>	<u>£1,920,042</u>	<u>(£1,255,909)</u>	<u>£1,489,535</u>

QUESTSCOPE**(A company limited by guarantee)****Notes to the Financial Statements for the year ended 31 March 2023**(Continued)

	2023	2022
	£	£
13 Analysis of funds.		
Restricted funds	1,489,535	732,652
Unrestricted funds	(512,321)	(328,221)
	<u>£977,214</u>	<u>£404,431</u>

14 Capital commitments and contingent liabilities

There were no material capital commitments or contingent liabilities at 31 March 2023 (2022 - nil)

15 Ultimate controlling party

There is no ultimate controlling party but the charitable company is under the control of the directors / trustees.

16 Transactions with related parties

During the year, Questscope received donations from Questscope USA, an American registered charity of which Dr. C.N. Rhodes is a director. Dr. C.N. Rhodes and J.V. Van Cleave (Treasury-finance and Regulatory Director) are remunerated by Questscope USA.

17 Reporting period

The accounts are for the twelve months to 31 March 2023. The comparatives are for the twelve months to 31 March 2022.

QUESTSCOPE

England & Wales - Charity number 1000649

Accounts

Company Number 2308065
(A company limited by guarantee)

QUESTSCOPE

DIRECTORS' REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

QUESTSCOPE
(A company limited by guarantee)

Contents

	Page
Directors and Other Information	1
Report of the Trustees	2
Statement of Trustees' Responsibilities	5
Independent Auditors' Report	6
Appendix to Independent Auditors' Report	9
Statement of Financial Activities	9
Statement of retained funds	10
Balance Sheet	11
Statement of cash flows	12
Notes to the Financial Statements	13

QUESTSCOPE

(A company limited by guarantee)

Directors and Other Information

Directors Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer
Dr. M. Al Yafi
J.A. Gappa
H. Cordell
S.T. Leatherman (Resigned 30th April 2022)

Registered Office 46 Dene Garth
Ovingham
Prudhoe
Northumberland
England
NE42 6AP

Business Address PO Box 910729
Jabal Al-Weibdi
Amman 11191
Jordan

Company Number 2308065

Charity Number 1000649

Auditors Tom Carolan & Co
Chartered Accountants, Registered Auditors
33 Austin Friars Street
Mullingar
Co. Westmeath
Ireland N91 NR52

Bankers National Westminster Bank Plc
135 Bishopsgate
London EC2M 3UR

Solicitors Wellers
7-8 Grays Inn Square
London WC1R 5JQ

QUESTSCOPE

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2022

The Trustees, who are also the Directors for the purposes of company law, present their report and the financial statements of the Company for the year ended 31 March 2022. This report combines the Trustees' annual report for the purposes of the Charities Act 2006, and the Directors' report for the purposes of section 235 of the Companies Act 2006.

Legal Status and Principal Activity

The Charity is a company limited by guarantee, not having a share capital. The governing document is the memorandum and Articles of Association of the Charitable Company. The word 'limited' is omitted from the Charitable Company's name under the provisions of the Companies Act 2006. Questscope is registered in the United Kingdom as a Company Limited by Guarantee under the Companies Act 2006. Questscope is also legally registered to conduct business in The Hashemite Kingdom of Jordan. Questscope receives grants and contributions to manage educational and refugee programs in Jordan and Syria.

Constitution and Governance

The Charitable Company (registration number 2308065), which is limited by guarantee, is registered as a charity under the number 1000649. The Management Committee (who are also the Directors of the Charitable Company for the purposes of the Companies Act and are the Trustees for the purposes of charity law) are elected at the annual general meeting.

Alight (formerly American Refugee Committee)

Questscope is a partner organisation of Alight (formerly the American Refugee Committee). Alight is a charity based in Minneapolis, Minnesota, United States of America, and it provides emergency and humanitarian relief for refugees in many countries.

Review of Activities and Future Developments - Fiscal Year Programme Summary

Non-Formal Education (NFE) Program

The Questscope NFE program is grounded in a specialized Participatory Learning Methodology that actively engages students in their own learning and facilitates positive relationships between learners and educators.

The success record for all NFE programs is as follows: the total number of beneficiaries from NFE Program are 10,782, the total NFE graduates for the Program are 2,423, the total number of NFE centers is 132, and the number of referred beneficiaries to Formal Education are 241.

Engaging At-Risk Youth for Positive Change in Za'atari Camp:

Questscope continues to work together with its Syrian youth volunteers and beneficiaries in the Za'atari camp to build their capacities. Questscope provided more than 2,065 services for the beneficiaries through our services in Za'atari camp covering a wide range of different recreational and educational activities such as sports, art, computer skills, and music education. The Syrian beneficiaries themselves have designed and implemented several initiatives to support the Za'atari community.

MEWE

#MeWeIntl and Questscope entered into a partner agreement where #MeWeIntl trained Questscope's refugee facilitators at their youth center in Za'atari Camp, on #MeWeSyria's methodology and then supported those community facilitators to deliver #MeWeSyria activities widely across the camp to their peers and networks. More than 10 Syrian refugees trained by #MeWeIntl have reached more than 1,000 youth with "storytelling for healing and empowerment" tools that encourage healthy coping, support emotion regulation, build empathy, and open new pathways for youth to creatively engage with one another and local community issues.

At-Risk Females:

This year, Questscope continued a project for female refugees from Syrians of Palestinian descent in Aqaba that was initiated in 2013. The project provided IFE, tutoring, extracurricular activities, and any needed referrals for girls over a 12-month period.

QUESTSCOPE

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2022

(Continued)

Music Therapy

Music therapy is effective in alleviating negative tension and strain. With a variety of exercises, activities, and different types of music and equipment, music therapy can be an excellent tool for addressing those concerns and beginning to realize the hidden advantages of music therapy on all levels of treatment.

The project offers beneficiaries psychosocial support music groups. Every participant joins a group of 7 participants that receive 12 sessions of 45 minutes, twice a week over 8 weeks. Groups are closed and consist of participants within the same age group with no more than a one-year age difference. Over 160 beneficiaries participated in the project.

Photography school

Questscope has partnered with Lens-on-Life and the Catalyst Foundation to launch a photography initiative in the benefit of their respective impacts. Young people have been trained in a combination of techniques, including image composition, scene framing, and telling a narrative via a photograph, which is an innovative way of thinking about the empowerment of refugee children, over 60 beneficiaries participated in the project.

The Field Guide for Barefoot Psychology

The Field Guide is a flexible tool combining narrative story, scientific information, and practical skills for emotion regulation. The content of the Guide is intended for a wide audience, including professional aid workers, community workers or volunteers, and individuals. Generally, the content is safe and relevant for those 18 years of age and above and can be delivered by trained community facilitators who need not be mental health professionals. We have 14,300 active learners, 1,700 completed the program, and 1,500 certificates issued.

Trustees/Directors

The Trustees/Directors who served during the year were as set out below:

Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer

Dr. M. Al Yafi

J.A. Gappa

H. Cordell

S.T. Leatherman (Resigned 30th April 2022)

The Company is limited by guarantee and does not have a share capital, therefore no director held shares at any time during the year.

Reserves Policy

The Trustees have reviewed the reserves of the Charitable Company, taking into account the location of the work, the at-risk target group, intermittent and often large project income funding and the wide range of projects. On this basis, the Trustees conclude that the level of unrestricted reserves should ideally be between 9 and 12 months operating expenditure. At present, the level of reserves is less than two months operating expenditure.

Risk Review

The Trustees continuously review the major risks which the Charitable Company faces and are implementing such systems as are possible to minimise those risks. This reviewing process will continue throughout the forthcoming year. This year the board was especially mindful of the unique challenges caused by the disruption to the global economic situation due to COVID-19, which includes the INGO fund-raising environment, and has discussed it extensively.

Investment policy

The Trustees consider, on the basis of present cash balances and the need for easy access to them, that the current policy of investing short term surplus cash in interest bearing bank deposits is appropriate.

QUESTSCOPE

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2022

(Continued)

Auditors

Tom Carolan and Co., Chartered Accountants, have indicated their willingness to remain as auditors. A resolution re-appointing Tom Carolan & Co is to be proposed at the next Annual General meeting.

Statement of disclosure to the Auditors

So far as the trustees are aware, there is no relevant accounting information of which our company's auditors are unaware. Also, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant accounting information and to establish that the company's auditors are aware of that information.

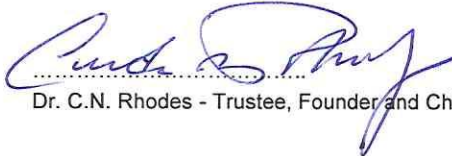
Post Balance Sheet Events

There have been no events since the balance sheet date that might necessitate a restatement of the financial statements.

Basis of Preparation

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the Board



Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer

26 September 2022

Date:

QUESTSCOPE

(A company limited by guarantee)

Statement of Trustees' Responsibilities

Statement of Trustees' responsibilities

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 Company and of the net incoming or outgoing resources of the Company for that period. In preparing those financial statements, the Trustees are required to;

- * Select suitable accounting policies and then apply them consistently
- * Make judgements and estimates that are reasonable and prudent
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer

26 September 2022

Date:

**Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
(A company limited by guarantee)**

We have audited the financial statements of Questscope (the Company) for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and related notes on pages 14 - 18.

The financial reporting framework that has been applied in their preparation is U.K. Law and FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 March 2022 and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard and
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (England & Wales) (ISAs (England and Wales)) and applicable law. Our responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of Financial Statements in England and Wales, including the Ethical Standard for Auditors (England and Wales) issued by the Auditing and Accounting Supervisory Authority (IAASA), 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

We have nothing to report in respect of the following matters in relation to which ISAs (England & Wales) require us to report to you where:

- the trustee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate: or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 in 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.

Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
(A company limited by guarantee)
(Continued)

Opinions on other matters prescribed by the Companies Act 2006

Based solely on the work undertaken in the course of the audit, we report that:

in our opinion, the information given in the trustees' report is consistent with the financial statements; and
in our opinion, the trustees' report has been prepared in accordance with the Companies Act 2006
We have obtained all the information and explanations we consider necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the trustees' report.

The Companies Act 2006 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 3, 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 they 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 Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 ISAs (England & Wales) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Tom Carolan, B.Comm., F.C.A.

26/SEPT/2022

Date

For and on behalf of Tom Carolan & Co
Chartered Accountants, Registered Auditors
33 Austin Friars Street
Mullingar
Co. Westmeath
Ireland N91 NR52

**Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT
Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (England and Wales), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

QUESTSCOPE

(A company limited by guarantee)

Statement of Financial Activities for the year ended 31 March 2022

Income and expenditure	Notes	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
Incoming resources		£	£	£	£
Grants & Donations	2	-	497,934	497,934	135,828
Grants received	3	533,520	-	533,520	1,892,796
In-kind Income		99,111	-	99,111	100,738
		<u>632,631</u>	<u>497,934</u>	<u>1,130,565</u>	<u>2,490,283</u>
Indirect cost support	4	25,233	-	25,233	-
Total Incoming resources		<u>657,864</u>	<u>497,934</u>	<u>1,155,798</u>	<u>2,490,283</u>
Resources expended					
Charitable expenditure	5				
Non Formal / Informal Education		1,958,847	-	1,958,847	3,492,139
In-kind expenditure		99,111	-	99,111	100,738
Support services including governance costs	6	-	822,625	822,625	557,691
Total resources expended		<u>2,057,958</u>	<u>822,625</u>	<u>2,880,583</u>	<u>4,150,568</u>
Net (outgoing)/incoming resources transferred (from)/to funds for the year		(1,400,094)	(324,691)	(1,724,785)	(1,660,285)
Balance of funds at 1 April 2021					
As originally stated		2,028,599	(3,359)	2,025,240	4,115,413
Prior year adjustment					
Adjustment re expenditure	7	-	-	-	(12,382)
		<u>2,028,599</u>	<u>(3,359)</u>	<u>2,025,240</u>	<u>4,103,031</u>
Currency adjustment to opening fund balances		104,147	(171)	103,976	(417,506)
Balance of funds at 31 March 2022		<u>£732,652</u>	<u>(£328,221)</u>	<u>£404,431</u>	<u>£2,025,240</u>

The net incoming resources, as stated above, recognise all gains and losses for the year as defined by Financial Reporting Standard 102. All income arose in relation to continuing activities, though individual projects may have commenced or ended during the financial year. No separate statement of total recognised gains and losses is required.

QUESTSCOPE**(A company limited by guarantee)****Statement of Retained Funds for the year ended 31 March 2022**

	Restricted	Unrestricted	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Result for the year	(1,400,094)	(324,691)	(1,724,785)	(1,660,285)
Retained earnings at the beginning of the year	2,028,599	(3,359)	2,025,240	4,103,031
Currency adjustment to opening fund balances	104,147	(171)	103,976	(417,506)
Retained earnings at the end of the year	<u><u>£732,652</u></u>	<u><u>(£328,221)</u></u>	<u><u>£404,431</u></u>	<u><u>£2,025,240</u></u>

QUESTSCOPE

(A company limited by guarantee)

Balance Sheet at 31 March 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	9	702,768	2,231,586
Bank balances		<u>1,176,572</u>	<u>1,058,415</u>
		1,879,340	3,290,001
Less: creditors due within one year	10	<u>1,474,909</u>	<u>1,264,761</u>
Net current assets		<u>404,431</u>	<u>2,025,240</u>
Net assets		<u>£404,431</u>	<u>£2,025,240</u>
Represented by;			
General funds		(328,221)	(3,359)
Restricted funds	12	<u>732,652</u>	<u>2,028,599</u>
		<u>£404,431</u>	<u>£2,025,240</u>

Basis of Preparation

This report has been prepared in accordance with the special provisions relating to small companies subject to the small companies regime.

Approved by the Board and authorised for issue;


Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer


J.A. Gappa - Trustee

26 Sept. 2022
Date

QUESTSCOPE

(A company limited by guarantee)

Cash Flow Statement for the year ended 31 March 2022

	2022	2021
	£	£
Net cash inflow/(outflow) from operating activities (note 1 below)	14,181	136,125
Effect of re-statement of opening net current assets due to currency fluctuations	103,976	99,232
Net Cash Inflow/(outflow)	<u>£118,157</u>	<u>£235,357</u>
Increase/(Decrease) in cash for the year	<u>£118,157</u>	<u>£235,357</u>

Notes to the Cash Flow Statement for the year ended 31 March 2022

Note 1

Net cash inflow/(Outflow) from operating activities

	£	£
Operating surplus/(deficit)	(1,724,785)	2,478,084
(Increase)/Decrease in debtors	1,528,818	(3,455,476)
(Decrease)/Increase in creditors	210,148	1,113,516
	<u>£14,181</u>	<u>£136,125</u>

Note 2

Analysis of change in net funds

	Opening Balance	Cash Flows	Closing Balance
	£	£	£
Cash at bank and in hand	1,058,415	118,157	1,176,572
	<u>1,058,415</u>	<u>118,157</u>	<u>1,176,572</u>

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2022

1 Accounting Policies

Company information

Questscope is a company limited by guarantee incorporated in England and Wales. The registered office is 46 Dene Garth, Ovingham, Prudhoe, Northumberland, England, NE42 6AP

Basis of accounting and accounting policies

These financial statements have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in pounds sterling. The functional currency of the company is American Dollars.

The Company reports in Pounds Sterling.

Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income recognition

For the signing of grant agreements, Questscope now recognize a full year's income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Investment income is included when received.

Depreciation

Fixed assets are generally charged to projects. All fixed assets not so charged have been written down to nil.

Foreign currencies

The company reports in Pounds Sterling. The functional currency of the Company is US Dollars.

Foreign exchange transactions are translated into dollars at the exchange rate ruling at the date of transactions.

Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. Any exchange differences are dealt with in the Statement of Financial Activities.

Resources expended

Resources expended are allocated to the particular activity where the costs relate directly to that activity. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources. Staff costs are split on an estimated basis, examining the work of each staff member separately.

Tax status

The Charitable Company is a registered charity within the definition of section 506(1) Income and Corporation Tax Act 1988, and is therefore able to take advantage of the reliefs given by Section 505 of that act.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2022

(Continued)

Basis of accounting and accounting policies

(Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Fund accounting

Funds held by the Charitable Company are:

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

Restricted funds - these are funds which can only be used for specific purposes within the objects of the Charitable Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Grants & Donations	Unrestricted	Unrestricted
	Total Funds	Total Funds
	2022	2021
	£	£
Questscope USA and private donations	497,934	360,921
Indirect cost support	-	255,843
	<u>£497,934</u>	<u>£616,764</u>

Questscope USA is a foundation based in the United States of America which works with the Charitable Company on various projects.

3 Grants received	Restricted	Restricted
	Total Funds	Total Funds
	2022	2021
	£	£
Restricted Income - Other Projects (Note 11)	533,520	1,873,519
	<u>£533,520</u>	<u>£1,873,519</u>

4 Indirect cost support

Indirect cost support comprises monies received from various Support organisations given to aid Questscope with central administration and other costs as follows;

Blackhawk	4,303	-
Beyond Conflict	20,930	-
Headquarters	-	25,557
UNICEF	-	78,612
UNFPA	-	21,388
USAID	-	98,588
Dubai care	-	3,330
OFDA	-	27,411
Catalyst	-	957
	<u>£25,233</u>	<u>£255,843</u>

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2022

(Continued)

5 Total Restricted Resources expended (Including in-kind expenditure)

	UNICEF	USAID	UNFPA	Other	Totals	Total
	£	£	£	£	2022	2021
	£	£	£	£	£	£
Salaries and staff	342,637	254,466	58,184	325,276	980,563	1,475,585
In-Kind	15,970	83,141			99,111	100,738
Direct Project expenses	384,348	166,066	102,364	325,506	978,284	1,827,885
Other Project expenses						188,669
Sub Total	<u>£742,955</u>	<u>£503,673</u>	<u>£160,548</u>	<u>£650,782</u>	<u>£2,057,958</u>	<u>£3,592,877</u>

6 Support Services

	2022	2021
	£	£
Support Services comprised		
Salaries and staff costs	643,385	454,713
Support	(5,484)	14,686
Professional fees	94,609	48,674
Vehicle costs	17,189	2,558
Rent & premises costs	22,580	5,827
Telecommunications	17,060	6,630
Maintenance	1,052	4,740
Public relations	9,325	157
Stationery	1,777	642
Bank charges	1,563	1,229
Miscellaneous	955	921
Insurance	18,614	18,602
	<u>£822,625</u>	<u>£557,691</u>

7 Net Incoming resources for the year

	£	£
Stated after (crediting) / charging;		
Auditor's remuneration - Governance costs	5,000	5,000
Exchange (gain) / loss on restatement of opening fund balances.	(103,976)	417,506
	<u>£</u>	<u>£</u>

8 Staff costs

	2022	2021
	£	£
Salaries and related costs	1,482,690	1,789,040
Social security costs	141,258	141,258
	<u>£1,623,948</u>	<u>£1,930,298</u>
The average number of employees of the Charitable Company during the year was;		
Project workers	44	57
Management and administration	7	7
	<u>51</u>	<u>64</u>

No employee received emoluments at a rate in excess of £50,000 per annum. No emoluments or expenses were paid to any Trustee or any persons connected with them during the year (2021 - nil).

Dr. C.N. Rhodes and J.V. VanCleave are remunerated by Questscope USA.

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2022

(Continued)

	2022	2021
	£	£
9 Debtors		
Pledged receivables (see below)	579,862	2,154,652
Prepayments and other debtors	122,906	89,316
	<u>£702,768</u>	<u>£2,243,968</u>

Pledged receivables represent monies to be granted to Questscope in the coming financial year. The monies are in the form of restricted funds and are pledged on the understanding that Questscope will be spending the funds on the appropriate projects within the following twelve months.

	2022	2021
	£	£
10 Creditors; Amounts falling due within one year		
Trade creditors	1,092,179	1,063,312
Accrued expenses and other creditors	382,730	201,449
	<u>£1,474,909</u>	<u>£1,264,761</u>
11 Unrestricted funds		
Balance at 1 April 2021	(3,359)	(55,701)
Currency adjustment	(171)	5,651
Prior year adjustment		(12,382)
Net movement in funds	(324,691)	59,073
Balance at 31 March 2022	<u>(£328,221)</u>	<u>(£3,359)</u>

12 Restricted Funds	Balance at 01 April 21 £	Currency adjustment to opening balance £	Incoming resources (Including in-kind) £	Indirect cost support £	Resources expended (Including in-kind) £	Balance at 31 March 22 £
USAID	556,477	28,396	32,773		(503,673)	113,973
MADAD	(166,237)	(8,483)	123,704			(51,016)
UNFPA	136,657	6,973	(17,200)		(160,548)	(34,118)
Dubai Care	59,582	3,040	(5,857)		(45,053)	11,712
Germany	(83,968)	(4,285)			(7,444)	(95,697)
OFDA	191,075	9,750	(200,825)			
Catalyst	135,018	6,890	(4,173)		(41,734)	96,001
Headquarters	330,308	16,855	(6,474)			340,689
Al Gurair			380,326		(74,925)	305,401
Blackhawk			45,697	4,303	(30,912)	19,088
Beyond Conflict			155,100	20,930	(309,465)	(133,435)
MEWE			225,060		(15,205)	209,855
Syria			98,497		(126,044)	(27,547)
	<u>£2,028,599</u>	<u>£103,516</u>	<u>£632,631</u>	<u>£25,233</u>	<u>(£2,057,958)</u>	<u>£732,021</u>

QUESTSCOPE**(A company limited by guarantee)****Notes to the Financial Statements for the year ended 31 March 2022****(Continued)**

	Assets	Total
	£	£
13 Analysis of funds.		
Restricted funds	732,652	2,028,599
Unrestricted funds	<u>(328,221)</u>	<u>(3,359)</u>
	<u>£404,431</u>	<u>£2,025,240</u>

14 Capital commitments and contingent liabilities

There were no material capital commitments or contingent liabilities at 31 March 2022 (2021 - nil)

15 Ultimate controlling party

There is no ultimate controlling party but the charitable company is under the control of the directors / trustees.

16 Transactions with related parties

During the year, Questscope received donations from Questscope USA, an American registered charity of which Dr. C.N. Rhodes is a director. Dr. C.N. Rhodes and J.V. Van Cleave (Treasury-finance and Regulatory Director) are remunerated by Questscope USA.

17 Reporting period

The accounts are for the twelve months to 31 March 2022. The comparatives are for the twelve months to 31 March 2021.

QUESTSCOPE

England & Wales - Charity number 1000649

Accounts

Company Number 2308065
(A company limited by guarantee)

QUESTSCOPE

DIRECTORS' REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

QUESTSCOPE
(A company limited by guarantee)

Contents

	Page
Directors and Other Information	1
Report of the Trustees	2
Statement of Trustees' Responsibilities	5
Independent Auditors' Report	6
Appendix to Independent Auditors' Report	10
Profit and Loss Account	10
Statement of retained funds	11
Balance Sheet	12
Statement of cash flows	13
Notes to the Financial Statements	14 - 17

QUESTSCOPE

(A company limited by guarantee)

Directors and Other Information

Directors

Dr. C.N. Rhodes - Trustee, Founder and International Director
Dr. M. Al Yafi
S.T. Leatherman
J.A. Gappa
H. Cordell

Registered Office

46 Dene Garth
Ovingham
Prudhoe
Northumberland
England
NE42 6AP

Business Address

PO Box 910729
Jabal Al-Weibdi
Amman 11191
Jordan

Company Number

2308065

Charity Number

1000649

Auditors

Tom Carolan & Co
Chartered Accountants, Registered Auditors
33 Austin Friars Street
Mullingar
Co. Westmeath
Ireland N91 NR52

Bankers

National Westminster Bank Plc
135 Bishopsgate
London EC2M 3UR

Solicitors

Wellers
7-8 Grays Inn Square
London WC1R 5JQ

QUESTSCOPE

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

The Trustees, who are also the Directors for the purposes of company law, present their report and the financial statements of the Company for the year ended 31 March 2021. This report combines the Trustees' annual report for the purposes of the Charities Act 2006, and the Directors' report for the purposes of section 235 of the Companies Act 2006.

Legal Status and Principal Activity

The Charity is a company limited by guarantee, not having a share capital. The governing document is the memorandum and Articles of Association of the Charitable Company. The word 'limited' is omitted from the Charitable Company's name under the provisions of the Companies Act 2006. Questscope is registered in the United Kingdom as a Company Limited by Guarantee under the Companies Act 2006. Questscope is also legally registered to conduct business in The Hashemite Kingdom of Jordan. Questscope receives grants and contributions to manage educational and refugee programs in Jordan and Syria.

Constitution and Governance

The Charitable Company (registration number 2308065), which is limited by guarantee, is registered as a charity under the number 1000649. The Management Committee (who are also the Directors of the Charitable Company for the purposes of the Companies Act and are the Trustees for the purposes of charity law) are elected at the annual general meeting.

Alight (formerly American Refugee Committee)

Questscope is a partner organisation of Alight (formerly the American Refugee Committee). Alight is a charity based in Minneapolis, Minnesota, United States of America, and it provides emergency and humanitarian relief for refugees in many countries.

Review of Activities and Future Developments - Fiscal Year Programme Summary

Non-Formal Education Scaling-Up for Syrian and Jordanian Out-of-School Children:

Questscope continues with its expansion of its Non-Formal Education (NFE®) Programme for Syrian and Jordanian out-of-school children. The project will enrol up to 9,000 Syrian and Jordanian girls and boys in MoED-certified NFE in host communities in Jordan and in Azraq Refugee Camp over a period of 24 months. Graduates of the program will receive a 10th-grade equivalency certificate enabling them to pursue further educational or vocational opportunities.

Engaging At-Risk Youth for Positive Change in Za'atri Camp:

Questscope completed three cycles of a mentoring initiative supported by UNFPA in Za'atri camp. The program began in 2014 as a six-month pilot initiative targeting more than 600 of the "most difficult" youth (males and females aged 12-20).

The youth targeted and reached by the program consist of the following specific groups:

1. Youth who are at risk of involvement in violent or anti-social behaviour
2. Youth that have committed or participated in violent acts in the camp or have been in conflict with the law or police in some way
3. Youth who are currently held in detention or are being returned to Za'atri post release

The program was highly successful in achieving its objectives, which included: increasing the capacity of community and partner volunteers to integrate and work with at-risk youth, providing targeted goal-oriented activity options for at-risk youth, rooted in individual accompaniment. Through training for community and partner volunteers, varied activity sessions for program beneficiaries, and a strong engagement with the local community, Questscope was able to build a strong network of relationships that will continue to support its work in Za'atri over the next fiscal year.

QUESTSCOPE

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

(Continued)

Youth Resolve Program:

The Questscope Youth Resolve Program began in 2020 with Mentoring 1,000 and Informal Education for 1,500 at risk youth. The program is operated in cooperation with local Jordanian CBOs (Community Based Organisations), universities, Department of Public Security and the Ministry of Social Development.

At-Risk Females:

This year, Questscope continued a project for female refugees from Syrians of Palestinian descent in Aqaba that was initiated in 2013. The project provided IFE, tutoring, extracurricular activities, and any needed referrals for girls over a 12-month period.

Germany

Questscope recently registered in Germany under the name Questscope (gGmbH). In these initial stages, Questscope gGmbH is working with the refugee populations in social integration and youth empowerment activities.

Syria

Similarly, Questscope is registered with Syrian Arab Red Crescent (SARC) as an iNGO in Syria as well.

Trustees/Directors

The Trustees/Directors who served during the year were as set out below:

Dr. C.N. Rhodes - Trustee, Founder and International Director

Dr. M. Al Yafi

S.T. Leatherman

J.A. Gappa

H. Cordell

The Company is limited by guarantee and does not have a share capital, therefore no director held shares at any time during the year.

Reserves Policy

The Trustees have reviewed the reserves of the Charitable Company, taking into account the location of the work, the at-risk target group, intermittent and often large project income funding and the wide range of projects. On this basis, the Trustees conclude that the level of unrestricted reserves should ideally be between 9 and 12 months operating expenditure. At present, the level of reserves is less than two months operating expenditure.

Risk Review

The Trustees continuously review the major risks which the Charitable Company faces and are implementing such systems as are possible to minimise those risks. This reviewing process will continue throughout the forthcoming year. This year the board was especially mindful of the unique challenges caused by the disruption to the global economic situation due to COVID-19, which includes the iNGO fund-raising environment, and has discussed it extensively.

Investment policy

The Trustees consider, on the basis of present cash balances and the need for easy access to them, that the current policy of investing short term surplus cash in interest bearing bank deposits is appropriate.

Auditors

Tom Carolan and Co., Chartered Accountants, have indicated their willingness to remain as auditors. A resolution re-appointing Tom Carolan & Co is to be proposed at the next Annual General meeting.

Statement of disclosure to the Auditors

So far as the trustees are aware, there is no relevant accounting information of which our company's auditors are unaware. Also, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant accounting information and to establish that the company's auditors are aware of that information.

QUESTSCOPE

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

(Continued)

Post Balance Sheet Events

There have been no events since the balance sheet date that might necessitate a restatement of the financial statements.

Basis of Preparation

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the Board



Dr. C.N. Rhodes - Trustee, Founder and International Director

23 September 2021

Date:

QUESTSCOPE

(A company limited by guarantee)

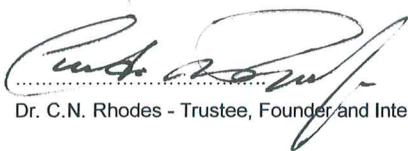
Statement of Trustees' Responsibilities

Statement of Trustees' responsibilities

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 Company and of the net incoming or outgoing resources of the Company for that period. In preparing those financial statements, the Trustees are required to;

- * Select suitable accounting policies and then apply them consistently
- * Make judgements and estimates that are reasonable and prudent
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Dr. C.N. Rhodes - Trustee, Founder and International Director

23 September 2021

Date:

**Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
(A company limited by guarantee)**

We have audited the financial statements of Questscope (the Company) for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and related notes on pages 14 - 18.

The financial reporting framework that has been applied in their preparation is U.K. Law and FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 March 2021 and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard and
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (England & Wales) (ISAs (England and Wales)) and applicable law. Our responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of Financial Statements in England and Wales, including the Ethical Standard for Auditors (England and Wales) issued by the Auditing and Accounting Supervisory Authority (IAASA), 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

We have nothing to report in respect of the following matters in relation to which ISAs (England & Wales) require us to report to you where:

the trustee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate: or

the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Independent Auditor's Report to the Trustees / Directors of

QUESTSCOPE

(A company limited by guarantee)

(Continued)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 in 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.

Opinions on other matters prescribed by the Companies Act 2006

Based solely on the work undertaken in the course of the audit, we report that:

in our opinion, the information given in the trustees' report is consistent with the financial statements; and

in our opinion, the trustees' report has been prepared in accordance with the Companies Act 2006

We have obtained all the information and explanations we consider necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the trustees' report.

The Companies Act 2006 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 3, 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 they 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 Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
(A company limited by guarantee)
(Continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 ISAs (England & Wales) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Tom Carolan, B.Comm., F.C.A.

Date

23/9/2021

For and on behalf of Tom Carolan & Co
Chartered Accountants, Registered Auditors
33 Austin Friars Street
Mullingar
Co. Westmeath
Ireland N91 NR52

**Independent Auditor's Report to the Trustees / Directors of
QUESTSCOPE
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT
Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (England and Wales), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

QUESTSCOPE**(A company limited by guarantee)****Statement of Financial Activities for the year ended 31 March 2021**

Income and expenditure	Notes	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
Incoming resources		£	£	£	£
Grants & Donations	2	135,828	360,921	496,749	829,349
Grants received	3	1,892,796	-	1,892,796	7,725,090
In-kind Income		100,738	-	100,738	195,047
		<u>2,129,362</u>	<u>360,921</u>	<u>2,490,283</u>	<u>8,749,486</u>
Indirect cost support	4	(255,843)	255,843	-	-
Total Incoming resources		<u>1,873,519</u>	<u>616,764</u>	<u>2,490,283</u>	<u>8,749,486</u>
Resources expended					
Charitable expenditure	5				
Non Formal / Informal Education		3,492,139	-	3,492,139	5,639,171
In-kind expenditure		100,738	-	100,738	195,047
Support services including governance costs	6	-	557,691	557,691	437,184
Total resources expended		<u>3,592,877</u>	<u>557,691</u>	<u>4,150,568</u>	<u>6,271,402</u>
Net (outgoing)/incoming resources transferred to funds for the year		(1,719,358)	59,073	(1,660,285)	2,478,084
Balance of funds at 1 April 2020		4,171,114	(55,701)	4,115,413	1,538,097
Currency adjustment to opening fund balances		(423,157)	5,651	(417,506)	99,232
Balance of funds at 31 March 2021		<u>£2,028,599</u>	<u>£9,023</u>	<u>£2,037,622</u>	<u>£4,115,413</u>

The net incoming resources, as stated above, recognise all gains and losses for the year as defined by Financial Reporting Standard 102. All income arose in relation to continuing activities, though individual projects may have commenced or ended during the financial year. No separate statement of total recognised gains and losses is required.

QUESTSCOPE**(A company limited by guarantee)****Statement of Retained Funds for the year ended 31 March 2021**

	Restricted	Unrestricted	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Result for the year	(1,719,358)	59,073	(1,660,285)	2,478,084
Retained earnings at the beginning of the year	4,171,114	(55,701)	4,115,413	1,538,097
Currency adjustment to opening fund balances	(423,157)	5,651	(417,506)	99,232
Retained earnings at the end of the year	<u><u>£2,028,599</u></u>	<u><u>£9,023</u></u>	<u><u>£2,037,622</u></u>	<u><u>£4,115,413</u></u>

QUESTSCOPE
(A company limited by guarantee)
Balance Sheet at 31 March 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	9	2,243,968	4,765,773
Bank balances		1,058,415	1,354,530
		<u>3,302,383</u>	<u>6,120,303</u>
Less: creditors due within one year	10	<u>1,264,761</u>	<u>2,004,890</u>
Net current assets		<u>2,037,622</u>	<u>4,115,413</u>
Net assets		<u><u>£2,037,622</u></u>	<u><u>£4,115,413</u></u>
Represented by;			
General funds		9,023	(55,701)
Restricted funds	12	<u>2,028,599</u>	<u>4,171,114</u>
		<u><u>£2,037,622</u></u>	<u><u>£4,115,413</u></u>

Basis of Preparation

This report has been prepared in accordance with the special provisions relating to small companies subject to the small companies regime.

Approved by the Board and authorised for issue;



Dr. C.N. Rhodes - International Director



J.A. Gappa - Trustee

Date

September 23, 2021

Company Registration Number 2308065

QUESTSCOPE**(A company limited by guarantee)****Cash Flow Statement for the year ended 31 March 2021**

	2021	2020
	£	£
Net cash inflow/(outflow) from operating activities (note 1 below)	121,391	136,125
Effect of re-statement of opening net current assets due to currency fluctuations	(417,506)	99,232
Net Cash Inflow/(outflow)	<u>(£296,115)</u>	<u>£235,357</u>
Increase/(Decrease) in cash for the year	<u>(£296,115)</u>	<u>£235,357</u>

Notes to the Cash Flow Statement for the year ended 31 March 2020**Note 1****Net cash inflow/(Outflow) from operating activities**

	£	£
Operating surplus/(deficit)	(1,660,285)	2,478,084
Depreciation of tangible fixed assets	-	1
(Increase)/Decrease in debtors	2,521,805	(3,455,476)
(Decrease)/Increase in creditors	<u>(740,129)</u>	<u>1,113,516</u>
	<u>£121,391</u>	<u>£136,125</u>

Note 2**Analysis of change in net funds**

	Opening Balance £	Cash Flows £	Closing Balance £
Cash at bank and in hand	1,354,530	(296,115)	1,058,415
	<u>1,354,530</u>	<u>(296,115)</u>	<u>1,058,415</u>

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2021

1 Accounting Policies

Company information

Questscope is a company limited by guarantee incorporated in England and Wales. The registered office is 46 Dene Garth, Ovingham, Prudhoe, Northumberland, England, NE42 6AP

Basis of accounting and accounting policies

These financial statements have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in pounds sterling. The functional currency of the company is American Dollars.

The Company reports in Pounds Sterling.

Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income recognition

For the signing of grant agreements, Questscope now recognize a full year's income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Investment income is included when received.

Depreciation

Fixed assets are generally charged to projects. All fixed assets not so charged have been written down to nil.

Foreign currencies

The company reports in Pounds Sterling. The functional currency of the Company is US Dollars.

Foreign exchange transactions are translated into dollars at the exchange rate ruling at the date of transactions.

Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. Any exchange differences are dealt with in the Statement of Financial Activities.

Resources expended

Resources expended are allocated to the particular activity where the costs relate directly to that activity. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources. Staff costs are split on an estimated basis, examining the work of each staff member separately.

Tax status

The Charitable Company is a registered charity within the definition of section 506(1) Income and Corporation Tax Act 1988, and is therefore able to take advantage of the reliefs given by Section 505 of that act.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2021

(Continued)

Basis of accounting and accounting policies

(Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Fund accounting

Funds held by the Charitable Company are;

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

Restricted funds - these are funds which can only be used for specific purposes within the objects of the Charitable Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Grants & Donations	Unrestricted	Unrestricted
	Total Funds	Total Funds
	2021	2020
	£	£
Questscope USA and private donations	360,921	47,972
Indirect cost support	255,843	330,705
	<u>£616,764</u>	<u>£378,677</u>

Questscope USA is a foundation based in the United States of America which works with the Charitable Company on various projects.

3 Grants received	Restricted	Restricted
	Total Funds	Total Funds
	2021	2020
	£	£
Restricted Income - Other Projects (Note 11)	1,892,796	7,725,090
	<u>£1,892,796</u>	<u>£7,725,090</u>

4 Indirect cost support

Indirect cost support comprises monies received from various Support organisations given to aid Questscope with central administration and other costs as follows;

Headquarters	25,557	23,056
UNICEF	78,612	134,071
UNFPA	21,388	28,103
USAID	98,588	122,084
Dubai care	3,330	409
OFDA	27,411	22,982
Catalyst	957	-
	<u>£255,843</u>	<u>£330,705</u>

QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2021

(Continued)

5 Total Restricted Resources expended (Including in-kind expenditure)

	UNICEF	USAID	UNFPA	Other *	Headquarters Restricted	Totals 2021	Total 2020
	£	£	£	£	£	£	£
Salaries and staff	437,674	525,428	60,551	327,342	124,590	1,475,585	1,692,919
In-Kind	54,191	46,547				100,738	195,047
Direct Project expenses	618,359	397,689	141,725	505,120	164,992	1,827,885	3,458,996
Other Project expenses	66,995	62,763	11,597	20,414	26,900	188,669	487,256
Sub Total	£1,177,219	£1,032,427	£213,873	£852,876	£316,482	£3,592,877	£5,834,218

***Other**

	Dubai Care	OFDA Syria	Germany	Catalyst	Total
	£	£	£	£	£
Salaries and staff	25,615	256,954	35,204	9,569	327,342
Direct Project expenditure		502,119	3,001		505,120
Other project expenditure		20,366	48		20,414
Sub Total	£25,615	£779,439	£38,253	£9,569	£852,876

6 Support Services

	2021	2020
	£	£
Support Services comprised		
Salaries and staff costs	454,713	310,236
Support	14,686	19,799
Professional fees	48,674	39,436
Vehicle costs	2,558	50,020
Rent & premises costs	5,827	3,184
Telecommunications	6,630	7,916
Maintenance	4,740	1,084
Public relations	157	913
Stationery	642	-
Bank charges	1,229	3,524
Miscellaneous	921	302
Insurance	18,602	-
Write off of fixed assets	-	1
Gain on Foreign currency	(1,688)	769
	£557,691	£437,184

7 Net Incoming resources for the year

	£	£
Stated after (crediting) / charging;		
Auditor's remuneration - Governance costs	5,000	5,000
Exchange (gain) / loss on restatement of opening fund balances.	417,506	(99,232)
	£422,506	£4,768

QUESTSCOPE**(A company limited by guarantee)****Notes to the Financial Statements for the year ended 31 March 2021**

(Continued)

	2021	2020
	£	£
8 Staff costs		
Salaries and related costs	1,789,040	1,861,897
Social security costs	141,258	141,258
	<u>£1,930,298</u>	<u>£2,003,155</u>
The average number of employees of the Charitable Company during the year was;		
Project workers	57	40
Management and administration	7	7
	<u>64</u>	<u>47</u>

No employee received emoluments at a rate in excess of £50,000 per annum. No emoluments or expenses were paid to any Trustee or any persons connected with them during the year (2020 - nil).

Dr. C.N. Rhodes and J.V. VanCleave are remunerated by Questscope USA.

	2021	2020
	£	£
9 Debtors		
Pledged receivables (see below)	2,154,652	4,736,070
Prepayments and other debtors	89,316	29,703
	<u>£2,243,968</u>	<u>£4,765,773</u>

Pledged receivables represent monies to be granted to Questscope in the coming financial year. The monies are in the form of restricted funds and are pledged on the understanding that Questscope will be spending the funds on the appropriate projects within the following twelve months.

	2021	2020
	£	£
10 Creditors; Amounts falling due within one year		
Trade creditors	1,063,312	1,645,631
Accrued expenses and other creditors	201,449	359,259
	<u>£1,264,761</u>	<u>£2,004,890</u>
11 Unrestricted funds		
Balance at 1 April 2020	(55,701)	2,636
Currency adjustment	5,651	170
Net movement in funds	59,073	(58,507)
Balance at 31 March 2021	<u>£9,023</u>	<u>(£55,701)</u>

QUESTSCOPE**(A company limited by guarantee)****Notes to the Financial Statements for the year ended 31 March 2021**

(Continued)

12 Restricted Funds	Balance at 01 April 20 £	Currency adjustment to opening balance £	Incoming resources (Including in-kind) £	Indirect cost support £	Resources expended (Including in-kind) £	Balance at 31 March 21 £
UNICEF 1	637,067	(64,630)			(572,437)	
UNICEF 2	(293,103)	29,735			263,368	
UNICEF 3	(385,786)	39,138			346,648	
UNICEF 2020	1,046,776	(106,195)	134,750	(66,804)	(1,008,527)	
UNICEF 2021			1,087,766	(11,808)	(206,271)	869,687
USAID	1,594,366	(161,747)	254,873	(98,588)	(1,032,427)	556,477
MADAD	(252,574)	25,623	60,714			(166,237)
UNFPA 4	1				(1)	
UNFPA 5	1				(1)	
UNFPA 2020	224,272	(22,752)	(7,162)	(17,669)	(176,689)	
UNFPA 2021			177,558	(3,719)	(37,182)	136,657
Dubai Care	55,393	(5,620)	38,754	(3,330)	(25,615)	59,582
Germany	(50,876)	5,161			(38,253)	(83,968)
OFDA	1,110,595	(112,669)		(27,412)	(779,439)	191,075
Catalyst			145,543	(956)	(9,569)	135,018
Headquarters	484,982	(49,201)	236,566	(25,557)	(316,482)	330,308
	<u>£4,171,114</u>	<u>(£423,157)</u>	<u>£2,129,362</u>	<u>(£255,843)</u>	<u>(£3,592,877)</u>	<u>£2,028,599</u>

13 Analysis of funds.

Restricted funds
Unrestricted funds

Assets £	Total £
2,028,599	4,171,114
9,023	(55,701)
<u>£2,037,622</u>	<u>£4,115,413</u>

14 Capital commitments and contingent liabilities

There were no material capital commitments or contingent liabilities at 31 March 2021 (2020 - nil)

15 Ultimate controlling party

There is no ultimate controlling party but the charitable company is under the control of the directors / trustees.

16 Transactions with related parties

During the year, Questscope received donations from Questscope USA, an American registered charity of which Dr. C.N. Rhodes is a director. Dr. C.N. Rhodes and J.V. Van Cleave (Treasury-finance and Regulatory Director) are remunerated by Questscope USA.

17 Reporting period

The accounts are for the twelve months to 31 March 2021. The comparatives are for the twelve months to 31 March 2020.