

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)

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**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**

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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)

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### **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)

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### 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.

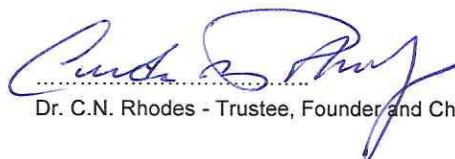
### Post Balance Sheet Events

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

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#### 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)**

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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)

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**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.



26/SEPT/2022

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

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**

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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
<b>Incoming resources</b>		£	£	£	£
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	-
<b>Total Incoming resources</b>		<u>657,864</u>	<u>497,934</u>	<u>1,155,798</u>	<u>2,490,283</u>
<b>Resources expended</b>					
<b>Charitable expenditure</b>	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	6	-	822,625	822,625	557,691
including governance costs					
<b>Total resources expended</b>		<u>2,057,958</u>	<u>822,625</u>	<u>2,880,583</u>	<u>4,150,568</u>
<b>Net (outgoing)/incoming resources transferred (from)/to funds for the year</b>		(1,400,094)	(324,691)	(1,724,785)	(1,660,285)
<b>Balance of funds at 1 April 2021</b>					
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)
<b>Balance of funds at 31 March 2022</b>		<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**

	<b>Restricted 2022 £</b>	<b>Unrestricted 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
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)
<b>Retained earnings at the end of the year</b>	<b><u>£732,652</u></b>	<b><u>(£328,221)</u></b>	<b><u>£404,431</u></b>	<b><u>£2,025,240</u></b>

**QUESTSCOPE**

(A company limited by guarantee)

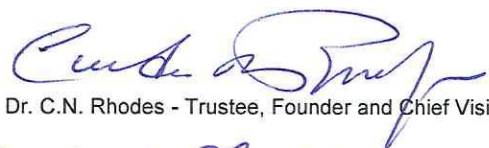
Balance Sheet at 31 March 2022

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

**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

Company Registration Number 2308065



**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

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### 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	£742,955	£503,673	£160,548	£650,782	£2,057,958	£3,592,877

**6 Support Services**

	2022	2021
	£	£
<b>Support Services comprised</b>		
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.	<u>(103,976)</u>	<u>417,506</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
	£	£
<b>9 Debtors</b>		
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
	£	£
<b>10 Creditors; Amounts falling due within one year</b>		
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>
<b>11 Unrestricted funds</b>		
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 £
UNICEF	869,687	44,380	(193,997)		(742,955)	(22,885)
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
	£	£
<b>13 Analysis of funds.</b>		
Restricted funds	732,652	2,028,599
Unrestricted funds	(328,221)	(3,359)
	<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.