

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

FRIDAY



AEF55G09

A5

21/11/2025

#206

COMPANIES HOUSE

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 trusting 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.

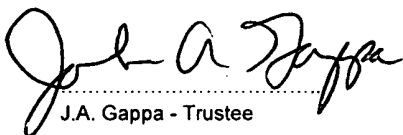
Political Contributions

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.

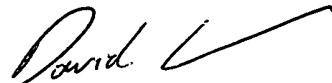
In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate 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		<u>£379,948</u>	<u>(£18,596)</u>	<u>£361,352</u>	<u>£745,306</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.

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**

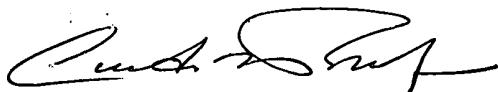
	Notes	2025 £	2024 £
Current assets			
Debtors	9	603,063	854,046
Bank balances		114,530	921,437
		<u>717,593</u>	<u>1,775,483</u>
Less: creditors due within one year	10	<u>356,241</u>	<u>1,030,177</u>
Net current assets		<u>361,352</u>	<u>745,306</u>
Net assets		<u><u>£361,352</u></u>	<u><u>£745,306</u>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

Opening Balance £	Cash Flows £	Closing Balance £
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.

	Unrestricted Total Funds	Unrestricted Total Funds
	2025	2024
	£	£
2 Grants & Donations		
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.

	Restricted Total Funds	Restricted Total Funds
	2025	2024
	£	£
3 Grants received		
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)

	Syrian Society for Earthquake Development					Totals	Total
	Syria	Syrian	Social	Mepi	Other	2025	2024
	£	£	£	£	£	£	£
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	567,460	(14,696)	24,639	(161,507)	415,896
Headquarters	17,092	(443)	143,651	(116,407)	43,893
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.