

# IDRB

England & Wales · Charity number 1101170

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03862575](#)

**Registered** 2003-12-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** International House  
12 Constance Street  
London  
E16 2DQ

**Phone** 01293786964

**Email** [GPIM@globalpartnersinternational.COM](mailto:GPIM@globalpartnersinternational.COM)

## Activities

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**Objects:** 1.1 TO PROVIDE RELIEF FROM THE EFFECTS OF DROUGHT FAMINE AND OTHER NATURAL DISASTERS IN ANY PART OF THE WORLD.1.2 TO RELIEVE POVERTY1.3 TO ADVANCE EDUCATION.

**Activities:** Humanitarian aid and development in the developing world.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** IN ANY PART OF THE WORLD.
- Djibouti
- Ethiopia
- Jordan
- Kenya
- Morocco
- Tanzania
- Yemen

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£220,869	£235,435	-	-
2023-12-31	£521,791	£498,467	£128,723	0
2022-12-31	£760,401	£735,858	£110,624	0
2021-12-31	£572,798	£544,881	£77,155	0
2020-12-31	£550,393	£549,144	£48,876	0

## Trustees

Name	Role	Appointed
Aaron Christopher Yonkoski		2025-09-25
Eva Roberts		2025-01-15
Matthew Maxson		2018-10-29
Susan Annette Helms		2018-06-15

**IDRB**

England & Wales - Charity number 1101170

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# Accounts

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IDRB

REGISTERED CHARITY NO. 1101170

COMPANY NO. 03862575

REPORT AND ACCOUNTS  
FOR THE YEAR ENDED  
31ST DECEMBER 2024

# IDRB

## REPORT OF THE DIRECTORS AND TRUSTEES

<b><u>REGISTERED OFFICE:</u></b>	International House, 12 Constance Street, London, E16 2DQ
<b><u>PRINCIPAL ADDRESS:</u></b>	Office 426, Regus 4th Floor, The Pinnacle, Station Way, Crawley, RH10 1JH
<b><u>DIRECTORS AND TRUSTEES</u></b>	M Rogers E Roberts (Appointed 13 January 2025) S Helms M Maxson D Swibold
<b><u>COMPANY SECRETARY</u></b>	M Rogers
<b><u>SOLICITORS</u></b>	Weller's Tenison House Tweedy Road Bromley. BR1 3NF
<b><u>INDEPENDENT AUDITORS</u></b>	Moore Kingston Smith LLP Betchworth House 57-65 Station Road Redhill Surrey. RH1 1DL
<b><u>BANKERS</u></b>	National Westminster Bank Plc 39 Station Road Redhill Surrey. RH1 1QN

### **OBJECTIVES AND ACTIVITIES**

The company is a registered charity and its principal activity is to advance education and to relieve poverty.

### **LEGAL AND ADMINISTRATIVE INFORMATION**

The organisation is a charitable company limited by guarantee and was incorporated as company number 03862575 on 15th October 1999 and registered as charity number 1101170 on 15th December 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The trustees of the charitable company are its trustees for the purposes of charity law.

The trustees and trustees submit their annual report and the audited financial statements of the company for the year ended 31st December 2024.

# IDRB

## REPORT OF THE DIRECTORS AND TRUSTEES (continued)

### **GOVERNANCE**

The company is regulated by the Companies Act 2006 and by its Memorandum and Articles of Association. IDR B is governed by a Board of Trustees. Trustees are appointed through ordinary resolution of the existing Board of trustees. The Board of Trustees hold final authority within the organisation with the Treasurer, McKenzie Rogers, responsible for the day-to-day management of the charity. Country Trustees, Chief Representatives and Principal Officers hold authority for all IDR B activities within their respective geographical areas.

### **TRUSTEE RECRUITMENT AND TRAINING**

When new Trustees are required, the board considers applications from individuals presently serving in a similar position or line of work as well as those recommended by their charitable networks. All applicants are assessed based on: education and work experience; passion for, and commitment to, the charity's mission; and ability to devote the time required for successful governance of the charity.

The Board's skills base is reviewed regularly to identify recruitment and training needs to ensure effective governance. Regular Board meetings are also used to identify areas where training would improve the performance of the Board.

### **Trustees**

IDRB is a company limited by guarantee and not having share capital. The trustees therefore do not have any financial interests in the company.

### **RESERVES POLICY**

The charity holds free reserves to ensure that it can meet its foreseeable commitments, bearing in mind the current level of activity and uncertain financial markets.

The trustees consider that \$90,000 is an adequate level of reserves. Should reserves fall out of line, the trustees would take steps to either increase fundraising or spend funds on suitable projects. The policy is reviewed annually by trustees and regularly monitored by the treasurer.

As at 31 December 2024, the amount of these reserves in the Charity's unrestricted funds amounted to \$145,270. The trustees are satisfied that this level of reserves is adequate.

### **RISK MANAGEMENT**

The trustees are aware of the requirements of the charities SORP 2019 and have implemented systems to mitigate all major risks to which the charity is exposed. The charity maintains a Corporate Risk Assessment and has reviewed the personal risks, the financial risks and the compliance and administration risks which face the charity. The report sets out to highlight certain pertinent areas where the charity should and has taken steps to mitigate the risks.

### **PUBLIC BENEFIT**

The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Public Benefit including the guidance 'public benefit: running a charity (PB2)', when reviewing their aims and objectives.

IDRB is a life changing charity, helping those in need by providing healthcare, educational services and community development.

# IDRB

## REPORT OF THE DIRECTORS AND TRUSTEES (continued)

### **FINANCIAL REVIEW**

In 2024, IDRB received a total income of \$276,086 (2023: \$662,675). Total funds at the year end were \$145,270 (2023: \$163,478).

The level of income in 2024 was lower than 2023, with also lower expenditure, however resulting in a deficit for the year of \$18,208 (2023: surplus \$29,623).

### **OBJECTIVES**

IDRB is committed to expressing compassion towards underprivileged individuals by offering health care, educational aid, and initiating projects for community upliftment. We are devoted to executing our duties with precision, honesty, modesty, and kindness. Every member of our staff, our methods of funding, and collaborative engagements are selected in alignment with these core values and objectives. We are dedicated to identifying and seizing opportunities to assist the impoverished and fortify families in the world's most needy regions. Our mission is deemed accomplished when these individuals and communities are empowered to self-sustain and improve the quality of life for themselves and their neighbours. We envision a world where sustainable development is realized through enabling others.

Our foundational principles include:

- Human Resources – We allocate human resources effectively to foster sustainable growth.
- Empowerment – Our focus is on enabling and equipping individuals and communities to address and overcome their explicit and implicit challenges.
- Partnership – We engage in meaningful and accountable collaborations with international bodies, governmental institutions, and local communities, promoting solutions rooted in community participation for enduring development.
- Integrity without Bias – Our operations are guided by unwavering integrity, impartial to ethnicity, gender, religion, or nationality.

### **FUNDING**

The organisation never solicits funds from countries in which IDRB is working. All funding for projects, programs, and maintenance of personnel comes from external sources, including associated charitable networks.

## **IDRB**

### **REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

#### **JORDAN**

Due to instability and continued conflict in Yemen, our aid work to the Yemeni is governed by our office in Jordan. In 2024, our local partners continued their humanitarian mission across the northern governorates of Yemen, with operations focused in Sana'a, Hajja, and Mahweet. Despite significant challenges due to conflict, restricted access, and economic deterioration, we delivered essential support to 230 households benefitting over 1,600 individuals experiencing acute food insecurity and limited access to basic services. Each distribution included food baskets with essential commodities (e.g., flour, legumes, oil, and salt) to meet household nutritional needs for one month.

We also conducted a Community Development Training in Jordan with Yemeni partners to strengthen local NGO capacity in community mobilization, needs assessment, and sustainable project design. This investment has directly contributed to stronger field coordination and more responsive community-level programming.

We also implemented an education-focused initiative aimed at supporting children affected by prolonged displacement and poverty. The project successfully provided basic school supplies—including notebooks, pens, backpacks, and hygiene kits—to more than 200 elementary school students across the targeted communities in Sana'a.

In 2025, we aim to: scale up food security programs to include additional at-risk communities; train new local volunteers and field agents; and advocate for safer humanitarian access and improved coordination with local authorities.

#### **DJIBOUTI**

Representatives of IDR – Djibouti, in cooperation with Djibouti's Ministry of Agriculture and Veterinary Services and the community animal health workers of Tadjourah, carried out 93 days of veterinary consultations in the Djibouti countryside. We treated a total of 56,118 animals. From January to December, we provided animal health assistance to 500 households in the Tadjourah district. We also participated alongside members of the Ministry of Agriculture to provide transport and manpower to carry out vaccination campaign against PPR (Goat Plague). In 2024, 8,685 animals were vaccinated.

Our educational pursuits included teaming up with a local community association in the Fiqa neighborhood of Tadjourah to teach Afar literacy to men. The children in the area also benefited from after-school tutoring.

In the year of 2024, we were able to succeed at each of its goals. We are particularly glad to have been able to facilitate 86% more veterinary field clinics than we hoped for. We firmly believe, and have witnessed, that the human health of any given region is inextricably linked to the health of their herds. That being the case, by doing an additional 43 clinics, we are contributing the human health of 43 additional villages; we see this as a huge success. We hosted an American veterinarian in February of 2024 who was able to provide advanced treatment and field-training to our Djiboutian employees, however we were unable to recruit a second veterinarian to assist us in the fall. With some support/training/consultation from IDR employees, a fellow organization, L.I.F.E., has been able to start a robust animal health project in the Arta region of Djibouti, which is being well received by their community as well as the local and federal government.

In 2025 we have been invited to join the Ministry of Agriculture to provide animal care in the community of Obock. We hope to welcome at least one experienced American veterinarian who will expertly assess the needs of the herds in this region and help local technicians provide treatment to around 250-300 animals.

We also have plans to work in partnership with small business owners in the tourism sector to begin increasing the visibility of ecological and cultural tourist encampments for sustainable and community-oriented tourism.

**IDRB**  
**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**HORN & EAST AFRICA**

This office serves as an administrative and oversight office. Its aims for 2024 were as follows:

- Monitoring and evaluating IDRB projects
- Promoting of quality standards
- Building organizational capacity to enhance IDRB's capabilities to perform specific activities.
- Coordinating partnerships in international development
- Aiding in developing and implementing IDRB-approved strategies
- Assisting in procuring funding from donors for approved projects.

Our objectives for 2025 remain the same as in 2024; to provide support and play an advisory role for the impetus of new projects and accountability over the execution of existing plans.

**ETHIOPIA**

In 2024 we were able to complete 2 community solar well installation projects in Robit and Tenta Woreda, respectively. These solar wells bring many benefits to their communities such as: a practical cost savings, improvement to agricultural productivity, access to clean, reliable water sources even during dry seasons which boost income and improve food security and reduce the impact to the environmental. They contribute to a sustainable energy transition and overall enhance community health and well-being. These projects are estimated to have benefitted 26,100 residents.

The Daryeel Project was signed on April 2, 2024, between the Somali Regional State Regional Bureau of Health, Regional Bureau of Finance, and IDRB. The project will improve patient access to relevant patient information and assist the Regional Health Bureau (Region 5) in providing up to date community health needs data and diagnosis of communicable infectious diseases. Implementation of this project has been delayed due to customs clearance of imported medical supplies and extensive verification of medical credentials for the project director.

For 2025, our plans include: investigating future opportunities for new windmill/solar projects in the Central Gondar Zone; working with the Tenta Woreda and South Wollo Zone to identify potential future water projects; signing the Darasalaam Sand Dam Project with construction to begin in the first; and implementing Phase 1 of the Daryeel Project Improving Access to Health.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

#### **TRUSTEE'S RESPONSIBILITIES**

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:-

- a) Select suitable accounting policies and the apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards including FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) State whether a statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures disclosed and explained in the financial statements; and
- f) Prepare on the going concern basis unless it is in appropriate 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 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.

#### **SMALL COMPANIES EXEMPTION**

This report has been prepared with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

On behalf of the Board:

*Eva Roberts*

E Roberts  
Trustee

Date: 06/08/2025

**IDRB  
INDEPENDENT EXAMINERS' REPORT  
TO THE MEMBERS OF IDRB**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities of basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Moore Kingston Smith LLP*

**Ian Matthews**  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants

Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

**Date:** 11 August 2025

**IDRB**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	<u>Notes</u>	<u>Unrestricted Total Funds</u> <u>2024</u> \$	<u>Unrestricted Total Funds</u> <u>2023</u> \$
<b>INCOME FROM</b>			
Donations		276,086	629,565
Other income		-	33,110
<b>TOTAL</b>		<b>276,086</b>	<b>662,675</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Project expenses	6	294,294	633,052
<b>TOTAL</b>		<b>294,294</b>	<b>633,052</b>
<b>NET (EXPENDITURE)/INCOME</b>		<b>(18,208)</b>	<b>29,623</b>
<b>TRANSFER BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(18,208)</b>	<b>29,623</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>163,478</b>	<b>133,855</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>145,270</b>	<b>163,478</b>

# IDRB

## BALANCE SHEET AS AT 31ST DECEMBER 2024

	<u>Notes</u>	\$	<u>2024</u>	\$	\$	<u>2023</u>	\$
<b><u>CURRENT ASSETS</u></b>							
Debtors	4		79,144			94,772	
Cash at bank and in hand			73,704			76,039	
			152,848			170,811	
<b><u>LESS CREDITORS:</u></b>							
Amounts falling due within one year	5		(7,578)			(7,333)	
<b><u>NET CURRENT ASSETS</u></b>			145,270			163,478	
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>			145,270			163,478	
<b><u>FUNDS OF THE CHARITY</u></b>							
Unrestricted funds	11		145,270			163,478	
			145,270			163,478	

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies within Part 15 of the Companies Act 2006 relating to smaller entities.

Approved by the Board for issue on 06/08/2025

*Eva Roberts*

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**E Roberts**  
**Trustee**

Registered Company No. 03862575

## IDRB

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

#### 1. STATUS OF THE CHARITABLE COMPANY

The charitable company is limited by guarantee and does not have a share capital. Every member of the charitable company undertakes to contribute to the assets of the company in the event of the same being wound up during the time that they are a member or within one year after they cease to be a member, for the payment of the debts and liabilities of the company contracted before they cease to be a member, such amount as may be required not exceeding £1.

The company is a registered charity and as such is exempt from taxes under the provisions of the Income and Corporation Taxes Act 1988.

The charity is registered in England and Wales, the registered office is International House, 12 Constance Street, London E16 2DQ.

#### 2. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in US dollars, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest dollar.

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

##### Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecast and projections. After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

##### Incoming Resources

All Monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts or fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

# IDRB

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

### 2. ACCOUNTING POLICIES (CONTINUED)

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited when donations are received.

#### Resources Expended

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds;
- expenditure on charitable activities; and
- other expenditure represents those items not falling into any other heading.

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

Governance costs comprise the cost of running the charity, including external accountancy, Trustees' legal advice and constitutional and statutory compliance costs. These have been included in support costs.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Expenditure is only recognised when a liability is incurred.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

#### Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at the rates of exchange ruling at the balance sheet date rounded to the nearest dollar. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to income and expenditure account. The exchange rate at the year end was that £1 was equivalent to \$1.25 (2023: £1 to \$1.27).

#### Financial instruments

- i) Cash and cash equivalents  
Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity of three months or less.
- ii) Debtors and creditors  
Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

#### Cash flow statement

The Charity has taken the exemption available in para 7.1B of FRS 102 and not prepared a statement of cash flows.

# IDRB

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

### 3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

### 4. DEBTORS

	<u>2024</u>	<u>2023</u>
	\$	\$
Project expenses in advance	79,144	76,687
Prepayments	<u>-</u>	<u>18,085</u>
	<u>79,144</u>	<u>94,772</u>

Project expenses in advance represents monies advanced to field operatives which have not been expended at the balance sheet date.

### 5. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2024</u>	<u>2023</u>
	\$	\$
Accruals	<u>7,578</u>	<u>7,333</u>

# IDRB

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

6. **TOTAL PROJECT EXPENSES**

	<b><u>Charitable</u></b> <b><u>Activities</u></b> <b><u>2024</u></b> <b>\$</b>	<b><u>Charitable</u></b> <b><u>Activities</u></b> <b><u>2023</u></b> <b>\$</b>
<b>Costs directly allocated to activities</b>		
General and hunger relief	149,576	20,627
Strategy development	-	327,780
Travelling expenses	8,808	134,855
Language study	-	4,458
<b>Support costs allocated to activities</b>		
Housing expenses	64,645	63,988
Children's schooling	11,270	20,163
Telephone	713	8,162
Printing, stationery and other office expenses	6,534	9,422
Staff development expenses	22,517	23,412
Security	1,428	10,973
Bank charges and interest	1,632	38
Independent examiner fees	7,578	7,333
Legal and professional fees	12,347	1,508
Loss on foreign exchange	7,246	333
	<u>294,294</u>	<u>633,052</u>

7. **EMPLOYEE INFORMATION AND KEY MANAGEMENT PERSONNEL**

Aside from the trustees, the charitable company had no employees. Key management personnel include the trustees of the Charitable Company.

No trustees received any remuneration or reimbursement for any expenses during the year.

8. **CONTROL**

Throughout the year the company was under the control of its trustees.

9. **RELATED PARTY TRANSACTIONS**

There were no related party transactions in the reporting period requiring disclosure.

**IDRB**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

(continued)

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>General Funds 2024</u> \$	<u>Total Funds 2024</u> \$
Current assets	152,848	152,848
Current liabilities	<u>(7,578)</u>	<u>(7,578)</u>
Net assets at 31st December 2024	<u>145,270</u>	<u>145,270</u>

	<u>General Funds 2023</u> \$	<u>Total Funds 2023</u> \$
Current assets	170,811	170,811
Current liabilities	<u>(7,333)</u>	<u>(7,333)</u>
Net assets at 31st December 2023	<u>163,478</u>	<u>163,478</u>

**11. MOVEMENT IN FUNDS**

	<u>At 1st January 2024</u> \$	<u>Incoming Resources</u> \$	<u>Outgoing Resources</u> \$	<u>Transfer between Funds</u> \$	<u>At 31st December 2024</u> \$
<b>Unrestricted funds</b>					
General funds	<u>163,478</u>	<u>276,086</u>	<u>(294,294)</u>	<u>-</u>	<u>145,270</u>
<b>Total Unrestricted Funds</b>	<u>163,478</u>	<u>276,086</u>	<u>(294,294)</u>	<u>-</u>	<u>145,270</u>

	<u>At 1st January 2023</u> \$	<u>Incoming Resources</u> \$	<u>Outgoing Resources</u> \$	<u>Transfer between Funds</u> \$	<u>At 31st December 2023</u> \$
<b>Unrestricted funds</b>					
General funds	<u>133,855</u>	<u>662,675</u>	<u>(633,052)</u>	<u>-</u>	<u>163,478</u>
<b>Total Unrestricted Funds</b>	<u>133,855</u>	<u>662,675</u>	<u>(633,052)</u>	<u>-</u>	<u>163,478</u>

**IDRB**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	<u>2024</u>		<u>2023</u>	
	\$	\$	\$	\$
<b><u>GROSS INCOME FROM ALL SOURCES</u></b>				
<b>Charitable Donations -</b>				
Benevolent project funds	276,086		662,675	
<b>Total income</b>		276,086		662,675
<b><u>TOTAL EXPENDITURE OUT OF THE CHARITY'S INCOME FUNDS</u></b>				
<b>Operating Expenses -</b>				
Bank charges and interest	1,632		38	
Independent examiner fees	7,578		7,333	
	<u>9,210</u>		<u>7,371</u>	
<b>Benevolent Projects Expenses -</b>				
General and hunger relief	149,576		20,627	
Strategy development	-		327,780	
Travelling expenses	8,808		134,855	
Language study	-		4,458	
	<u>158,384</u>		<u>487,720</u>	
<b>Benevolent Projects Support Expenses -</b>				
Housing expenses	64,645		63,988	
Children's schooling	11,270		20,163	
Telephone	713		8,162	
Printing, stationery and other office expenses	6,534		9,422	
Staff development expenses	22,517		23,412	
Security	1,428		10,973	
Legal and professional fees	12,347		1,508	
Loss on foreign exchange	7,246		333	
	<u>126,700</u>		<u>137,961</u>	
<b>Total expenditure</b>		(294,294)		(633,052)
<b>Surplus for the year</b>		<u>(18,208)</u>		<u>29,623</u>

**IDRB**

England & Wales - Charity number 1101170

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# Accounts

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IDRB

REGISTERED CHARITY NO. 1101170

COMPANY NO. 03862575

REPORT AND ACCOUNTS  
FOR THE YEAR ENDED  
31ST DECEMBER 2023

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES

<b><u>REGISTERED OFFICE:</u></b>	International House, 12 Constance Street, London, E16 2DQ
<b><u>PRINCIPAL ADDRESS:</u></b>	Office 426, Regus 4th Floor, The Pinnacle, Station Way, Crawley, RH10 1JH
<b><u>DIRECTORS AND TRUSTEES</u></b>	M Rogers M Thomas (Resigned 20th August 2023) S Helms M Maxson D Swibold (Appointed 20th August 2023)
<b><u>COMPANY SECRETARY</u></b>	M Rogers
<b><u>SOLICITORS</u></b>	Weller's Tenison House Tweedy Road Bromley. BR1 3NF
<b><u>INDEPENDENT AUDITORS</u></b>	Moore Kingston Smith LLP Betchworth House 57-65 Station Road Redhill Surrey. RH1 1DL
<b><u>BANKERS</u></b>	National Westminster Bank Plc 39 Station Road Redhill Surrey. RH1 1QN

#### **OBJECTIVES AND ACTIVITIES**

The company is a registered charity and its principal activity is to advance education and to relieve poverty.

#### **LEGAL AND ADMINISTRATIVE INFORMATION**

The organisation is a charitable company limited by guarantee and was incorporated as company number 03862575 on 15th October 1999 and registered as charity number 1101170 on 15th December 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The trustees of the charitable company are its trustees for the purposes of charity law.

The trustees and trustees submit their annual report and the audited financial statements of the company for the year ended 31st December 2023.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

#### **GOVERNANCE**

The company is regulated by the Companies Act 2006 and by its Memorandum and Articles of Association. IDR B is governed by a Board of Trustees. Trustees are appointed through ordinary resolution of the existing Board of trustees. The Board of Trustees hold final authority within the organisation with the Treasurer, McKenzie Rogers, responsible for the day-to-day management of the charity. Country Trustees, Chief Representatives and Principle Officers hold authority for all IDR B activities within their respective geographical areas.

#### **TRUSTEE RECRUITMENT AND TRAINING**

When new Trustees are required, the board considers applications from individuals presently serving in a similar position or line of work as well as those recommended by their charitable networks. All applicants are assessed based on: education and work experience; passion for, and commitment to, the charity's mission; and ability to devote the time required for successful governance of the charity.

The Board's skills base is reviewed regularly to identify recruitment and training needs to ensure effective governance. Regular Board meetings are also used to identify areas where training would improve the performance of the Board.

#### **Trustees**

IDRB is a company limited by guarantee and not having share capital. The trustees therefore do not have any financial interests in the company.

#### **RESERVES POLICY**

The charity holds free reserves to ensure that it can meet its foreseeable commitments, bearing in mind the current level of activity and uncertain financial markets.

The trustees consider that \$90,000 is an adequate level of reserves. Should reserves fall out of line, the trustees would take steps to either increase fundraising or spend funds on suitable projects. The policy is reviewed annually by trustees and regularly monitored by the treasurer.

As at 31 December 2023, the amount of these reserves in the Charity's unrestricted funds amounted to \$163,478. The trustees are satisfied that this level of reserves is adequate.

#### **RISK MANAGEMENT**

The trustees are aware of the requirements of the charities SORP 2019 and have implemented systems to mitigate all major risks to which the charity is exposed. The charity maintains a Corporate Risk Assessment and has reviewed the personal risks, the financial risks and the compliance and administration risks which face the charity. The report sets out to highlight certain pertinent areas where the charity should and has taken steps to mitigate the risks.

#### **PUBLIC BENEFIT**

The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Public Benefit including the guidance 'public benefit: running a charity (PB2)', when reviewing their aims and objectives.

IDRB is a life changing charity, helping those in need by providing healthcare, educational services and community development.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

#### **FINANCIAL REVIEW**

In 2023, IDRB received a total income of \$662,675 (2022: \$920,085). Total funds at the year end were \$163,478 (2022: \$133,855).

The level of income in 2023 was lower than 2022, with lower expenditure, resulting in a surplus for the year of \$29,623 (2022: \$29,696).

#### **OBJECTIVES**

IDRB is committed to expressing compassion towards underprivileged individuals by offering health care, educational aid, and initiating projects for community upliftment. We are devoted to executing our duties with precision, honesty, modesty, and kindness. Every member of our staff, our methods of funding, and collaborative engagements are selected in alignment with these core values and objectives. We are dedicated to identifying and seizing opportunities to assist the impoverished and fortify families in the world's most needy regions. Our mission is deemed accomplished when these individuals and communities are empowered to self-sustain and improve the quality of life for themselves and their neighbours. We envision a world where sustainable development is realized through enabling others.

Our foundational principles include:

- Human Resources – We allocate human resources effectively to foster sustainable growth.
- Empowerment – Our focus is on enabling and equipping individuals and communities to address and overcome their explicit and implicit challenges.
- Partnership – We engage in meaningful and accountable collaborations with international bodies, governmental institutions, and local communities, promoting solutions rooted in community participation for enduring development.
- Integrity without Bias – Our operations are guided by unwavering integrity, impartial to ethnicity, gender, religion, or nationality.

#### **FUNDING**

The organisation never solicits funds from countries in which IDRB is working. All funding for projects, programs, and maintenance of personnel comes from external sources, including associated charitable networks.

## IDRB REPORT OF THE DIRECTORS AND TRUSTEES (continued)

### DJIBOUTI

#### Objectives in 2023

- Provide fast, effective animal health treatment and increase animal owners access to animal health treatment.
- Facilitate 50 veterinary clinics in the Tadjourah region.
- Connect with animal health professionals to provide additional animal health education to community animal health workers.
- Regularly evaluate the effectiveness of medications and timely interventions provided.

#### Success (Failures)

*Animal Health Project – Tadjourah.* In 2023, IDRB was able to succeed in its goals: 70 days of veterinary consultations; 46,787 animals treated; animal health assistance to 328 households. We are particularly glad to have been able to facilitate 20% more veterinary field clinics than we hoped for. We firmly believe, and have witnessed, that the human health of any given region is inextricably linked to the health of their herds. That being the case, by doing an additional 20 clinics, we are contributing the human health of 20 additional villages. This is a huge success. Also, we hosted an American veterinarian who was able to provide advanced treatment and field-training to our Djiboutian employees. Our attempt to recruit a second veterinarian to assist us was not realized. Our work is in partnership with the Ministry of Agriculture of the Republic of Djibouti.

When we returned to the villages to discuss the efficacy of the treatment, animal owners reported a marked reduction in illnesses and death. However, a few people reported that their herds remained sick after treatment. We believe, with the Ministry of Agriculture, that this is proof of the presence of P.P.R. (otherwise known as “Goat Plague”). Therefore, the Ministry of Agriculture of the Republic of Djibouti began a vaccination program to eradicate P.P.R., and we were honoured to help them with this program.

#### Plans for 2024

- Animal Health Project. We intend to continue the Animal Health Project in Tadworth where local men and women among the Afar people are unable to receive specific and timely treatment for their herds.
- Adult Literacy. Many adults in Tadjourah are unable to read and write, and IDRB plans to partner with a local association to facilitate basic Afar language literacy classes. Mobile phone and internet usage courses will also be offered, as this is now an available means to the local population.

### ETHIOPIA

#### Objectives in 2023

- Provide relief from the effects of drought, famine, and other natural disasters.
- Relieve poverty.
- Advance education.

#### Success (Failures)

*Wag Hemira Zone Renewable Energy Water Project.* The aim of this project was to install two wind-powered water pumping windmills and one solar power pump system to replace non-functioning hand pumps. This project was completed in 2020, but sadly due to the Tigray conflict, the solar pump was destroyed and was no longer functioning. For the same reason, one of the windmills is non-functional. We are evaluating what actions we can take to restore the systems, but the outlook is not good. Thankfully, the windmill in Asketema Woreda is in good condition and being used by the community. It's our hope to complete the terminal evaluation in 2024.

## **IDRB REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

*Deep Roots English as a Foreign Language (EFL) Teacher Development project.* This project has been running since May 2021. Its aim is to provide authentic English speaking and listening practice through native English speakers in 12 schools over periods of three semesters. This project was closed at the end of January 2023 and the terminal evaluation has been completed.

*Robit Community Solar Well Installation Project.* In March 2023, we signed the Robit Community Solar Well Installation Project with Lay Aremachicho Woreda Finance Office and Lay Aremachicho Water and Energy Office. We plan to install a solar powered submersible pump that will allow to store water in three 10,000-liter tanks paired with a steel water distribution point. Sadly, due to the Amhara conflict and road closures, completion of the project was delayed. When security allows, the project can be completed in approximately 3-4 days.

*Tenta Worda Solar Well Installation Project.* In December 2023, IDRB signed the Tenta Woreda Solar Well Installation Project with the Tenta Woreda Finance Office and Tenta Woreda Water and Energy Office. We plan to install two solar powered submersible pumps which should produce approximately 34,200 liters of water per day. We hope to complete this project by December 2024.

### **Plans for 2024**

- Complete the terminal evaluation of Wag Hemira Zone Renewable Energy Water Project.
- Complete Robit Community Solar Well Installation Project.
- Complete Tenta Worda Solar Well Installation Project.
- Investigate future opportunities for new windmill projects in the Central Gondar Zone.
- Sign a new project - The Daryeel Project: Improving Access to Health-Phase 1

## **HORN and EAST AFRICA**

### **Objectives for 2023**

- Monitoring and evaluating IDRB projects in the Horn and East Africa.
- Promotion of quality standards for all IDRB offices in the Horn and East Africa.
- Organizational capacity building to enhance IDRB's capabilities to perform specific activities.
- Coordination of partnerships in international development in Horn and East Africa.
- Help in developing and implementing IDRB-approved strategies in the Horn and East Africa.
- Assistance in procuring funding from donors for IDRB approved projects.

### **Plans for 2024**

This office continues to provide a supervisory, support and advisory role for the impetus of new projects and the efficient execution of existing plans.

## **JORDAN**

### **Objectives for 2023**

- Set up a project center in South Yemen through local partners.
- Continue food distributions in two provinces, targeting the most vulnerable.
- Train three Yemeni volunteers to conduct community mental health projects.
- Maintain the IDRB Jordan office by complying with local laws and procedures.
- Conduct a skill development workshop through local partners.

## **IDRB REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

### **Success (Failures)**

For the first six months of 2023, IDR B Jordan provided 25 refugee families in the Diaspora, including Egypt and Ethiopia, with monthly food baskets.

IDRB Jordan carried out two trainings impacting more than 50 students, one in mental health and one in media production.

For most of 2023 IDR B Jordan was focused on setting up a branch office in Yemen. We expected the registration to be completed in 2023, but this initiative was put on hold indefinitely because of the instability and continued conflict.

The unsuccessful attempt to set up a branch office meant that the micro-enterprise projects and food distributions were significantly hindered.

### **Plans for 2024**

- Hold two trainings to equip Yemeni with a model for psychosocial support inside of Yemen.
- Conduct monthly food distributions inside Yemen targeting 50 families each month.
- Help facilitate the implementation of 10 micro-enterprise projects in Yemen.
- Continue to provide an operational base for projects among refugees in the Middle East.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

#### **TRUSTEE'S RESPONSIBILITIES**

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:-

- a) Select suitable accounting policies and the apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards including FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) State whether a statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures disclosed and explained in the financial statements; and
- f) Prepare on the going concern basis unless it is in appropriate 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 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.

#### **SMALL COMPANIES EXEMPTION**

This report has been prepared with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

On behalf of the Board:

Signed by:

*Mckenzie Rogers*

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M Rogers

Trustee

Date: 13/9/2024

**IDRB  
INDEPENDENT EXAMINERS' REPORT  
TO THE MEMBERS OF IDRB**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities of basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

*Moore Kingston Smith LLP*

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**Ian Matthews**

**For and on behalf of Moore Kingston Smith LLP**

Chartered Accountants

Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

**Date:**13/9/2024

**IDRB**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

		<u>Unrestricted</u> <u>Total Funds</u> <u>2023</u> \$	<u>Unrestricted</u> <u>Total Funds</u> <u>2022</u> \$
	<u>Notes</u>		
<b>INCOME FROM</b>			
Donations		629,565	907,644
Other income		33,110	12,441
<b>TOTAL</b>		<u>662,675</u>	<u>920,085</u>
<b>EXPENDITURE ON</b>			
Charitable activities			
Project expenses	6	633,052	890,389
<b>TOTAL</b>		<u>633,052</u>	<u>890,389</u>
<b>NET (EXPENDITURE)/INCOME</b>		<u>29,623</u>	<u>29,696</u>
<b>TRANSFER BETWEEN FUNDS</b>		<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>29,623</u>	<u>29,696</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>133,855</u>	<u>104,159</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>163,478</u></u>	<u><u>133,855</u></u>

## IDRB

## BALANCE SHEET AS AT 31ST DECEMBER 2023

	<u>Notes</u>	\$	<u>2023</u>	\$	\$	<u>2022</u>	\$
<b><u>CURRENT ASSETS</u></b>							
Debtors	4	94,772			147,457		
Cash at bank and in hand		<u>76,039</u>			<u>7,861</u>		
		170,811			155,318		
<b><u>LESS CREDITORS:</u></b>							
Amounts falling due within one year	5	<u>(7,333)</u>			<u>(21,463)</u>		
<b><u>NET CURRENT ASSETS</u></b>				<u>163,478</u>		<u>133,855</u>	
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>				<u>163,478</u>		<u>133,855</u>	
<b><u>FUNDS OF THE CHARITY</u></b>							
Unrestricted funds	11	<u>163,478</u>			<u>133,855</u>		
			<u>163,478</u>			<u>133,855</u>	

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies within Part 15 of the Companies Act 2006 relating to smaller entities.

Approved by the Board for issue on 13/9/2024

Signed by:

*Mckenzie Rogers*

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**M Rogers**  
**Trustee**

Registered Company No. 03862575

## IDRB

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

#### 1. STATUS OF THE CHARITABLE COMPANY

The charitable company is limited by guarantee and does not have a share capital. Every member of the charitable company undertakes to contribute to the assets of the company in the event of the same being wound up during the time that they are a member or within one year after they cease to be a member, for the payment of the debts and liabilities of the company contracted before they cease to be a member, such amount as may be required not exceeding £1.

The company is a registered charity and as such is exempt from taxes under the provisions of the Income and Corporation Taxes Act 1988.

The charity is registered in England and Wales, the registered office is International House, 12 Constance Street, London E16 2DQ.

#### 2. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in US dollars, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest dollar.

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

##### Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecast and projections. After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

##### Incoming Resources

All Monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts or fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

## IDRB

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**2. ACCOUNTING POLICIES (CONTINUED)**

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited when donations are received.

Resources Expended

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds;
- expenditure on charitable activities; and
- other expenditure represents those items not falling into any other heading.

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

Governance costs comprise the cost of running the charity, including external accountancy, Trustees' legal advice and constitutional and statutory compliance costs. These have been included in support costs.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Expenditure is only recognised when a liability is incurred.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at the rates of exchange ruling at the balance sheet date rounded to the nearest dollar. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to income and expenditure account. The exchange rate at the year end was that £1 was equivalent to \$1.27 (2022: £1 to \$1.21).

Financial instruments

- i) **Cash and cash equivalents**  
Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity of three months or less.
- ii) **Debtors and creditors**  
Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

Cash flow statement

The Charity has taken the exemption available in para 7.1B of FRS 102 and not prepared a statement of cash flows.

**IDRB**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

3. **CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT**

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

4. **DEBTORS**

	<u>2023</u>	<u>2022</u>
	\$	\$
Project expenses in advance	76,687	118,009
Prepayments	<u>18,085</u>	<u>29,448</u>
	<u>94,772</u>	<u>147,457</u>

Project expenses in advance represents monies advanced to field operatives which have not been expended at the balance sheet date.

5. **CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<u>2023</u>	<u>2022</u>
	\$	\$
Accruals	<u>7,333</u>	<u>21,463</u>

## IDRB

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

(continued)

6. **TOTAL PROJECT EXPENSES**

	<b><u>Charitable</u></b>	<b><u>Charitable</u></b>
	<b><u>Activities</u></b>	<b><u>Activities</u></b>
	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>\$</b>	<b>\$</b>
<b>Costs directly allocated to activities</b>		
General and hunger relief	20,627	108,747
Strategy development	327,780	414,416
Travelling expenses	134,855	171,917
Language study	4,458	6,075
<b>Support costs allocated to activities</b>		
Housing expenses	63,988	44,687
Children's schooling	20,163	18,865
Telephone	8,162	14,956
Printing, stationery and other office expenses	9,422	17,312
Staff development expenses	23,412	59,184
Security	10,973	12,448
Bank charges and interest	38	9
Audit fees	-	13,746
Independent examiner fees	7,333	7,640
Legal and professional fees	1,508	76
Loss on foreign exchange	333	311
	<u>633,052</u>	<u>890,389</u>

7. **EMPLOYEE INFORMATION AND KEY MANAGEMENT PERSONNEL**

Aside from the trustees, the charitable company had no employees. Key management personnel include the trustees of the Charitable Company.

No trustees received any remuneration or reimbursement for any expenses during the year.

8. **CONTROL**

Throughout the year the company was under the control of its trustees.

9. **RELATED PARTY TRANSACTIONS**

There were no related party transactions in the reporting period requiring disclosure.

**IDRB**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

(continued)

10. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>General Funds 2023</u> \$	<u>Total Funds 2023</u> \$
Current assets	170,811	170,811
Current liabilities	<u>(7,333)</u>	<u>(7,333)</u>
Net assets at 31st December 2023	<u>163,478</u>	<u>163,478</u>

	<u>General Funds 2022</u> \$	<u>Total Funds 2022</u> \$
Current assets	155,318	155,318
Current liabilities	<u>(21,463)</u>	<u>(21,463)</u>
Net assets at 31st December 2022	<u>133,855</u>	<u>133,855</u>

11. **MOVEMENT IN FUNDS**

	<u>At 1st January 2023</u> \$	<u>Incoming Resources</u> \$	<u>Outgoing Resources</u> \$	<u>Transfer between Funds</u> \$	<u>At 31st December 2023</u> \$
<b>Unrestricted funds</b>					
General funds	<u>133,855</u>	<u>662,675</u>	<u>(633,052)</u>	<u>-</u>	<u>163,478</u>
<b>Total Unrestricted Funds</b>	<u>133,855</u>	<u>662,675</u>	<u>(633,052)</u>	<u>-</u>	<u>163,478</u>

	<u>At 1st January 2022</u> \$	<u>Incoming Resources</u> \$	<u>Outgoing Resources</u> \$	<u>Transfer between Funds</u> \$	<u>At 31st December 2022</u> \$
<b>Unrestricted funds</b>					
General funds	<u>104,159</u>	<u>920,085</u>	<u>(890,389)</u>	<u>-</u>	<u>133,855</u>
<b>Total Unrestricted Funds</b>	<u>104,159</u>	<u>920,085</u>	<u>(890,389)</u>	<u>-</u>	<u>133,855</u>

## IDRB

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	<u>2023</u>		<u>2022</u>	
	\$	\$	\$	\$
<b><u>GROSS INCOME FROM ALL SOURCES</u></b>				
<b>Charitable Donations -</b>				
Benevolent project funds	662,675		920,085	
<b>Total income</b>	<u>662,675</u>	662,675	<u>920,085</u>	920,085
 <b><u>TOTAL EXPENDITURE OUT OF THE CHARITY'S INCOME FUNDS</u></b>				
<b>Operating Expenses -</b>				
Bank charges and interest	38		9	
Independent examiner fees	7,333		7,640	
Audit fees	-		13,746	
	<u>7,371</u>		<u>21,395</u>	
 <b>Benevolent Projects Expenses -</b>				
General and hunger relief	20,627		108,747	
Strategy development	327,780		414,416	
Travelling expenses	134,855		171,917	
Language study	4,458		6,075	
	<u>487,720</u>		<u>701,155</u>	
 <b>Benevolent Projects Support Expenses -</b>				
Housing expenses	63,988		44,687	
Children's schooling	20,163		18,865	
Telephone	8,162		14,956	
Printing, stationery and other office expenses	9,422		17,312	
Staff development expenses	23,412		59,184	
Security	10,973		12,448	
Legal and professional fees	1,508		76	
Loss on foreign exchange	333		311	
	<u>137,961</u>		<u>167,839</u>	
 <b>Total expenditure</b>		 (633,052)		 (890,389)
 <b>Surplus for the year</b>		 <u>29,623</u>		 <u>29,696</u>

**IDRB**

England & Wales - Charity number 1101170

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# Accounts

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IDRB

REGISTERED CHARITY NO. 1101170

COMPANY NO. 03862575

REPORT AND ACCOUNTS  
FOR THE YEAR ENDED  
31ST DECEMBER 2022

# IDRB

## REPORT OF THE DIRECTORS AND TRUSTEES

<b><u>REGISTERED OFFICE:</u></b>	International House, 12 Constance Street, London, E16 2DQ
<b><u>PRINCIPAL ADDRESS:</u></b>	Quest House, 1st Floor, 73 Balcombe Road, Horley, RH6 9AB
<b><u>trusteeS AND TRUSTEES</u></b>	M Rogers M Thomas (Resigned 20th August 2023) S Helms M Maxson D Swibold (Appointed 20th August 2023)
<b><u>COMPANY SECRETARY</u></b>	M Rogers
<b><u>SOLICITORS</u></b>	Weller's Tenison House Tweedy Road Bromley. BR1 3NF
<b><u>INDEPENDENT AUDITORS</u></b>	Moore Kingston Smith LLP Betchworth House 57-65 Station Road Redhill Surrey. RH1 1DL
<b><u>BANKERS</u></b>	National Westminster Bank Plc 39 Station Road Redhill Surrey. RH1 1QN

### **OBJECTIVES AND ACTIVITIES**

The company is a registered charity and its principal activity is to advance education and to relieve poverty.

### **LEGAL AND ADMINISTRATIVE INFORMATION**

The organisation is a charitable company limited by guarantee and was incorporated as company number 03862575 on 15th October 1999 and registered as charity number 1101170 on 15th December 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The trustees of the charitable company are its trustees for the purposes of charity law.

The trustees and trustees submit their annual report and the audited financial statements of the company for the year ended 31st December 2022.

# IDRB

## REPORT OF THE DIRECTORS AND TRUSTEES (continued)

### **GOVERNANCE**

The company is regulated by the Companies Act 2006 and by its Memorandum and Articles of Association. IDR B is governed by a Board of Trustees. Trustees are appointed through ordinary resolution of the existing Board of trustees. The Board of Trustees hold final authority within the organisation with the Treasurer, McKenzie Rogers, responsible for the day-to-day management of the charity. Country Trustees, Chief Representatives and Principle Officers hold authority for all IDR B activities within their respective geographical areas.

### **TRUSTEE RECRUITMENT AND TRAINING**

When new Trustees are required, the board considers applications from individuals presently serving in a similar position or line of work as well as those recommended by their charitable networks. All applicants are assessed based on: education and work experience; passion for, and commitment to, the charity's mission; and ability to devote the time required for successful governance of the charity.

The Board's skills base is reviewed regularly to identify recruitment and training needs to ensure effective governance. Regular Board meetings are also used to identify areas where training would improve the performance of the Board.

### **Trustees**

IDRB is a company limited by guarantee and not having share capital. The trustees therefore do not have any financial interests in the company.

### **RESERVES POLICY**

The charity holds free reserves to ensure that it can meet its foreseeable commitments, bearing in mind the current level of activity and uncertain financial markets.

The trustees consider that \$50,000 is an adequate level of reserves. Should reserves fall out of line, the trustees would take steps to either increase fundraising or spend funds on suitable projects. The policy is reviewed annually by trustees and regularly monitored by the treasurer.

As at 31 December 2022, the amount of these reserves in the Charity's unrestricted funds amounted to \$133,855. The trustees are satisfied that this level of reserves is adequate.

### **RISK MANAGEMENT**

The trustees are aware of the requirements of the charities SORP 2019 and have implemented systems to mitigate all major risks to which the charity is exposed. The charity maintains a Corporate Risk Assessment and has reviewed the personal risks, the financial risks and the compliance and administration risks which face the charity. The report sets out to highlight certain pertinent areas where the charity should and has taken steps to mitigate the risks.

### **PUBLIC BENEFIT**

The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Public Benefit including the guidance 'public benefit: running a charity (PB2)', when reviewing their aims and objectives.

IDRB is a life changing charity, helping those in need by providing healthcare, educational services and community development.

# IDRB

## REPORT OF THE DIRECTORS AND TRUSTEES (continued)

### **FINANCIAL REVIEW**

In 2022, IDRB received a total income of \$920,085 (2021: \$773,277). Total funds at the year end were \$133,855 (2021: \$104,159).

The level of income in 2022 was higher than 2021, with increased expenditure, resulting in a surplus for the year of \$29,696 (2021: \$37,688).

### **OBJECTIVES**

IDRB is committed to expressing compassion towards underprivileged individuals by offering health care, educational aid, and initiating projects for community upliftment. We are devoted to executing our duties with precision, honesty, modesty, and kindness. Every member of our staff, our methods of funding, and collaborative engagements are selected in alignment with these core values and objectives. We are dedicated to identifying and seizing opportunities to assist the impoverished and fortify families in the world's most needy regions. Our mission is deemed accomplished when these individuals and communities are empowered to self-sustain and improve the quality of life for themselves and their neighbors. We envision a world where sustainable development is realized through enabling others.

Our foundational principles include:

- Human Resources – We allocate human resources effectively to foster sustainable growth.
- Empowerment – Our focus is on enabling and equipping individuals and communities to address and overcome their explicit and implicit challenges.
- Partnership – We engage in meaningful and accountable collaborations with international bodies, governmental institutions, and local communities, promoting solutions rooted in community participation for enduring development.
- Integrity without Bias – Our operations are guided by unwavering integrity, impartial to ethnicity, gender, religion, or nationality.

### **FUNDING**

The organisation never solicits funds from countries in which IDRB is working. All funding for projects, programs, and maintenance of personnel comes from external sources, including associated charitable networks.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

#### DJIBOUTI

**Objectives** To provide timely and effective animal health treatment and an increased level of access to animal health treatment for owners.

- To increase the capacity of the local association of fishermen of Tadjourah to take out tourists on guided fishing excursions as an additional income stream.

#### **Successes (Failures)**

Animal Health project. During this year, 39,125 animals have been treated for parasites and other illnesses and 75 communities have been positively affected through an animal health clinic. The communities continue to turn to us for animal assistance and there are more requests for treatment than there have been in the past. Locals have learned to trust the efficacy of the medicine and the work of our Community Animal Health Workers. Also, we assisted the Ministry of Agriculture (Veterinary Services) in setting up a PPR vaccination program during the month of December. During which, we were able to vaccinate more than 8,600 goats and sheep.

Fishing Project. The sport fishing project is officially complete. IDRB members were able to connect local fishermen with a tourist company in Djibouti City and now sport fishing is part of the package they offer. Now fishermen can continue to get and keep customers without our help.

#### **Plans for 2023**

To provide timely and effective animal health treatment to increase the access of animal owners to animal health treatment by:

- Provide a connecting place for animal health owners to be able to contact in order to request treatment.
- Connect with local Community Animal health workers to oversee animal health treatment in the Tadjourah Region.
- Connecting with veterinary personnel in the US to provide teaching and training to community animal health workers.
- Hosting veterinary personnel twice a year in order to provide treatment.
- Connecting with the provider of animal health medicines in Djibouti to purchase medicines.
- Arranging to purchase enough medicine in order to cover the treatment of 50,000 animals in Tadjourah.
- Returning to areas and interview local animal owners to reassess the health of the animals and understand the efficacy of the medicine and treatment.

#### ETHIOPIA

#### **Objectives**

- Provide relief from the effects of drought, famine, and other natural disasters
- Relieve poverty
- Advance education

IDRB Ethiopia uses several short-term and long-term strategies to advance its stated objectives. We work with local community associations, leaders, government, and beneficiaries to identify and understand the needs of a community from their perspective when developing new project work. We believe that to advance our objectives in a manner that truly leaves a community better off after its projects are completed, it is essential to hear the heart of the community.

## **IDRB**

### **REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

#### **Successes and Failures**

Following the delays from Covid-19 and the civil war during 2020-2021, IDRB Ethiopia was able to complete its projects in 2022.

#### Central Gondar Zone Renewable Energy Water Project.

This projects' aim was to install three wind-powered water pumping windmills to replace non-functioning hand pumps. During 2022 IDRB was able to complete the work in both locations (the windmill in Chachiquana – July 2022; the Cho Duba windmill – in March 2022) amid armed conflict and difficult weather conditions.

#### Wag Hemira Zone Renewable Energy Water Project.

The aim of this project was to install two wind-powered water pumping windmills and one solar power pump system to replace non-functioning hand pumps. This project was completed in 2020, but sadly due to the Tigray conflict, the solar pump that was destroyed and is no longer functioning. For the same reason, one of the windmills is non-functional. Thankfully, the windmill in Asketema Woreda is in good condition and being used by the community. As the security situation is improving, it is IDRB's plan to reschedule the evaluation of two sites within the first half of 2023.

#### Deep Roots English as a Foreign Language (EFL) Teacher development Project.

This project is running from May 2021. It's aim is to provide authentic English speaking and listening practice through native English speakers in 12 schools over period of three semesters. This project was completed at the end of January 2023.

#### **Plans for 2023**

- Develop a new solar powered water project in the community of Robit in the Central Gondar Zone.
- Investigate future opportunities for new windmill projects in the Central Gondar Zone.
- Prepare a proposal for Region 5 for a water and health assessment project.
- Evaluate the possibility of drilling a well at the prison in Awash.

#### **HORN and EAST AFRICA**

##### **Objectives**

- Monitor and evaluate IDRB projects.
- Promote quality of standards for all IDRB offices.
- Build organizational to enhance IDRB's capabilities to perform specific activities.
- Coordinate partnerships in international development.
- Aid in developing and implementing IDRB-approved strategies.
- Assist in procuring funding from donors for IDRB approved projects.

##### **Plans for 2023**

Continue to pursue objectives among new projects and opportunities in the region.

## **IDRB**

### **REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

#### **JORDAN**

##### **Objectives**

- Set up a project center in South Yemen through local implementing partners.
- Continue food distributions in three provinces, targeting the most vulnerable.
- Hold more consistent trauma care and training, basing out of the project center.
- Train and resource 25 Yemeni beneficiaries to begin micro-enterprise projects.

##### **Successes/Failures**

IDRB Jordan continued providing 50 refugee families in the Diaspora, including Egypt and Ethiopia, with monthly food baskets. There were also two food distributions inside Yemen targeting 100 families. We met our goal of increasing food stability among vulnerable households.

For most of 2022 IDRB Jordan was focused on setting up a branch office in Yemen. However, the political parties involved made getting the required approvals challenging and the office will not be registered until 2023. The unsuccessful attempt to set up a branch office meant that the micro-enterprise project as delayed until 2023.

IDRB Jordan held two separate trainings, equipping 12 Yemeni refugees in a basic trauma care program.

##### **Plans for 2023**

- Facilitate setting up a branch office of IDRB in South Yemen.
- Help facilitate the implementation of a micro-enterprise business project, food security project, and a capacity building project with medical professionals.
- Continue to provide an operational base for projects among refugees in the Middle East.

#### **MOROCCO**

IDRB had to conclude its activities and shut down the office in January 2019 due to government regulations for NGOs in Morocco. The local office was delayed in closing because of COVID-19 but was officially closed in January of 2022.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

#### **TRUSTEE'S RESPONSIBILITIES**

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:-

- a) Select suitable accounting policies and the apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards including FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) State whether a statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures disclosed and explained in the financial statements; and
- f) Prepare on the going concern basis unless it is in appropriate 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 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.

#### **SMALL COMPANIES EXEMPTION**

This report has been prepared with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

On behalf of the Board:



M Rogers  
Trustee

Date: 31 Oct 2023

**IDRB**  
**INDEPENDENT AUDITORS' REPORT**  
**TO THE MEMBERS OF IDRB**

**Opinion**

We have audited the financial statements of IDRB (the 'charitable company') for the year ended 31<sup>st</sup> December 2022 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31<sup>st</sup> December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further 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 the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 themselves. 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.

# **IDRB INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IDR B**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **Other Matter**

The corresponding figures in the financial statements of IDR B were not audited as the charitable company did not require a statutory audit under the Companies Act 2006 in the prior year and this year have chosen to have a voluntary audit.

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7, 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 the trustees 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 the trustees either intend to liquidate the charitable company or to cease operations, or have 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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**IDRB  
INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF IDR B**

- 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 purposes 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 trustees.
- Conclude on the appropriateness of the trustees' 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 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.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

**IDRB  
INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF IDRB**

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken for no purpose other than to draw to the attention of the company's members those matters which we are required to include in an auditor's report addressed to them. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the company and company's members as a body, for our work, for this report, or for the opinions we have formed.

*moore Kingston Smith*

.....  
Amanda Settle (Statutory Auditor)  
for and on behalf of Moore Kingston Smith LLP  
Statutory Auditor

31 October 2023

.....  
Date

Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1QN

**IDRB**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<u>Unrestricted Total Funds</u> <u>2022</u> \$	<u>Unaudited Unrestricted Total Funds</u> <u>2021</u> \$
	<u>Notes</u>		
<b>INCOME FROM</b>			
Donations		907,644	773,277
Other income		12,441	-
<b>TOTAL</b>		<u>920,085</u>	<u>773,277</u>
<b>EXPENDITURE ON</b>			
Charitable activities			
Project expenses	6	890,389	735,589
<b>TOTAL</b>		<u>890,389</u>	<u>735,589</u>
<b>NET (EXPENDITURE)/INCOME</b>		<u>29,696</u>	<u>37,688</u>
<b>TRANSFER BETWEEN FUNDS</b>		<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>29,696</u>	<u>37,688</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>104,159</u>	<u>66,471</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>133,855</u></u>	<u><u>104,159</u></u>

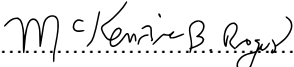
**IDRB**

**BALANCE SHEET AS AT 31ST DECEMBER 2022**

		<u>2022</u>		<u>Unaudited</u>	
<u>Notes</u>	\$	\$	\$	<u>2021</u>	\$
<b><u>CURRENT ASSETS</u></b>					
Debtors	4	147,457		104,910	
Cash at bank and in hand		<u>7,861</u>		<u>7,016</u>	
		155,318		111,926	
<b><u>LESS CREDITORS:</u></b>					
Amounts falling due within one year	5	<u>(21,463)</u>		<u>(7,767)</u>	
<b><u>NET CURRENT ASSETS</u></b>			<u>133,855</u>		<u>104,159</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>			<u>133,855</u>		<u>104,159</u>
<b><u>FUNDS OF THE CHARITY</u></b>					
Unrestricted funds	11	<u>133,855</u>		<u>104,159</u>	
			<u>133,855</u>		<u>104,159</u>

The financial statements have been prepared in accordance with the provisions applicable to companies within Part 15 of the Companies Act 2006 relating to smaller entities.

Approved by the Board for issue on 31 October 2023

  
.....

**M Rogers**  
**Trustee**

Registered Company No. 03862575

# IDRB

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

### 1. STATUS OF THE CHARITABLE COMPANY

The charitable company is limited by guarantee and does not have a share capital. Every member of the charitable company undertakes to contribute to the assets of the company in the event of the same being wound up during the time that they are a member or within one year after they cease to be a member, for the payment of the debts and liabilities of the company contracted before they cease to be a member, such amount as may be required not exceeding £1.

The company is a registered charity and as such is exempt from taxes under the provisions of the Income and Corporation Taxes Act 1988.

The charity is registered in England and Wales, the registered office is International House, 12 Constance Street, London E16 2DQ.

### 2. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in US dollars, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest dollar.

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

#### Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecast and projections. After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

#### Incoming Resources

All Monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts or fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

# IDRB

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

### 2. ACCOUNTING POLICIES (CONTINUED)

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited when donations are received.

#### Resources Expended

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds;
- expenditure on charitable activities; and
- other expenditure represents those items not falling into any other heading.

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

Governance costs comprise the cost of running the charity, including external accountancy, Trustees' legal advice and constitutional and statutory compliance costs. These have been included in support costs.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Expenditure is only recognised when a liability is incurred.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

#### Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at the rates of exchange ruling at the balance sheet date rounded to the nearest dollar. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to income and expenditure account. The exchange rate at the year end was that £1 was equivalent to \$1.21 (2021: £1 to \$1.35).

#### Financial instruments

- i) Cash and cash equivalents  
Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity of three months or less.
- ii) Debtors and creditors  
Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

#### Cash flow statement

The Charity has taken the exemption available in para 7.1B of FRS 102 and not prepared a statement of cash flows.

# IDRB

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

### 3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

4. <u>DEBTORS</u>	<u>2022</u>	<u>Unaudited</u>
	\$	2021 \$
Project expenses in advance	118,009	76,598
Prepayments	<u>29,448</u>	<u>28,312</u>
	<u>147,457</u>	<u>104,910</u>

Project expenses in advance represents monies advanced to field operatives which have not been expended at the balance sheet date.

5. <u>CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	<u>2022</u>	<u>Unaudited</u>
	\$	2021 \$
Accruals	<u>21,463</u>	<u>7,767</u>

# IDRB

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (continued)

### 6. TOTAL PROJECT EXPENSES

	<u>Charitable</u> <u>Activities</u> <u>2022</u> \$	<u>Unaudited</u> <u>Charitable</u> <u>Activities</u> <u>2021</u> \$
<b>Costs directly allocated to activities</b>		
General and hunger relief	108,747	116,992
Strategy development	414,416	185,890
Travelling expenses	171,917	147,760
Language study	6,075	7,686
<b>Support costs allocated to activities</b>		
Housing expenses	44,687	52,448
Children's schooling	18,865	21,970
Telephone	14,956	10,295
Printing, stationery and other office expenses	17,312	142,137
Staff development expenses	59,184	13,903
Security	12,448	15,852
Bank charges and interest	9	3,795
Audit fees	13,746	-
Independent examiner fees	7,640	7,767
Legal and professional fees	76	9,094
Loss on foreign exchange	311	-
	890,389	735,589

### 7. EMPLOYEE INFORMATION AND KEY MANAGEMENT PERSONNEL

Aside from the trustees, the charitable company had no employees. Key management personnel include the trustees of the Charitable Company.

No trustees received any remuneration or reimbursement for any expenses during the year.

### 8. CONTROL

Throughout the year the company was under the control of its trustees.

### 9. RELATED PARTY TRANSACTIONS

There were no related party transactions in the reporting period requiring disclosure.

**IDRB**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022  
(continued)**

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>General Funds 2022</u> \$	<u>Total Funds 2022</u> \$
Current assets	155,318	155,318
Current liabilities	<u>(21,463)</u>	<u>(21,463)</u>
Net assets at 31st December 2022	<u>133,855</u>	<u>133,855</u>
	<u>Unaudited General Funds 2021</u> \$	<u>Unaudited Total Funds 2021</u> \$
Current assets	111,926	111,926
Current liabilities	<u>(7,767)</u>	<u>(7,767)</u>
Net assets at 31st December 2021	<u>104,159</u>	<u>104,159</u>

**11. MOVEMENT IN FUNDS**

	<u>At 1st January 2022</u> \$	<u>Incoming Resources</u> \$	<u>Outgoing Resources</u> \$	<u>Transfer between Funds</u> \$	<u>At 31st December 2022</u> \$
<b>Unrestricted funds</b>					
General funds	<u>104,159</u>	<u>920,085</u>	<u>(890,389)</u>	<u>-</u>	<u>133,855</u>
<b>Total Unrestricted Funds</b>	<u>104,159</u>	<u>920,085</u>	<u>(890,389)</u>	<u>-</u>	<u>133,855</u>
	<u>Unaudited At 1st January 2021</u> \$	<u>Unaudited Incoming Resources</u> \$	<u>Unaudited Outgoing Resources</u> \$	<u>Unaudited Transfer between Funds</u> \$	<u>Unaudited At 31st December 2021</u> \$
<b>Unrestricted funds</b>					
General funds	<u>66,471</u>	<u>773,277</u>	<u>(735,589)</u>	<u>-</u>	<u>104,159</u>
<b>Total Unrestricted Funds</b>	<u>66,471</u>	<u>773,277</u>	<u>(735,589)</u>	<u>-</u>	<u>104,159</u>

**IDRB**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<u>2022</u>		<u>2021</u>	
	\$	\$	\$	\$
<b><u>GROSS INCOME FROM ALL SOURCES</u></b>				
<b>Charitable Donations -</b>				
Benevolent project funds	920,085		773,277	
<b>Total income</b>	920,085	920,085	773,277	773,277
 <b><u>TOTAL EXPENDITURE OUT OF THE CHARITY'S INCOME FUNDS</u></b>				
<b>Operating Expenses -</b>				
Bank charges and interest	9		3,795	
Independent examiner fees	7,640		7,767	
Audit fees	13,746		-	
	21,395		11,562	
 <b>Benevolent Projects Expenses -</b>				
General and hunger relief	108,747		116,992	
Strategy development	414,416		185,890	
Travelling expenses	171,917		147,760	
Language study	6,075		7,686	
	701,155		458,328	
 <b>Benevolent Projects Support Expenses -</b>				
Housing expenses	44,687		52,448	
Children's schooling	18,865		21,970	
Telephone	14,956		10,295	
Printing, stationery and other office expenses	17,312		142,137	
Staff development expenses	59,184		13,903	
Security	12,448		15,852	
Legal and professional fees	76		9,094	
Loss on foreign exchange	311		-	
	167,839		265,699	
 <b>Total expenditure</b>		(890,389)		(735,589)
 <b>Surplus for the year</b>		29,696		37,688

**IDRB**

England & Wales - Charity number 1101170

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# Accounts

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IDRB

REGISTERED CHARITY NO. 1101170

COMPANY NO. 03862575

UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED  
31ST DECEMBER 2021

# **IDRB**

## **REPORT OF THE DIRECTORS AND TRUSTEES**

**REGISTERED OFFICE:** International House, 12 Constance Street, London, E16 2DQ

**PRINCIPAL ADDRESS:** Quest House, 1st Floor, 73 Balcombe Road, Horley, RH6 9AB

**DIRECTORS AND TRUSTEES**  
M Rogers  
M Thomas  
S Helms  
M Maxson

**COMPANY SECRETARY** M Thomas

**EXAMINERS**  
Moore Kingston Smith LLP  
Betchworth House  
57-65 Station Road  
Redhill  
Surrey. RH1 1DL

**BANKERS**  
National Westminster Bank Plc  
39 Station Road  
Redhill  
Surrey. RH1 1QN

### **OBJECTIVES AND ACTIVITIES**

The company is a registered charity and its principal activity is to advance education and to relieve poverty.

### **LEGAL AND ADMINISTRATIVE INFORMATION**

The organisation is a charitable company limited by guarantee and was incorporated as company number 03862575 on 15th October 1999 and registered as charity number 1101170 on 15th December 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The directors of the charitable company are its trustees for the purposes of charity law.

The directors and trustees submit their annual report and the audited financial statements of the company for the year ended 31st December 2021.

# IDRB

## REPORT OF THE DIRECTORS AND TRUSTEES (continued)

### **GOVERNANCE**

The company is regulated by the Companies Act 2006 and by its Memorandum and Articles of Association. IDR B is governed by a Board of Directors. Directors are appointed through ordinary resolution of the existing Board of Directors. The Board of Directors hold final authority within the organisation with the Treasurer, Margaret Thomas, responsible for the day-to-day management of the charity. Country Directors, Chief Representatives and Principle Officers hold authority for all IDR B activities within their respective geographical areas.

### **TRUSTEE RECRUITMENT AND TRAINING**

When new Trustees are required, the board considers applications from individuals presently serving in a similar position or line of work as well as those recommended by their charitable networks. All applicants are assessed based on: education and work experience; passion for, and commitment to, the charity's objectives; and ability to devote the time required for successful governance of the charity.

The Board's skills base is reviewed regularly to identify recruitment and training needs to ensure effective governance. Regular Board meetings are also used to identify areas where training would improve the performance of the Board.

### **DIRECTORS**

IDRB is a company limited by guarantee and not having share capital. The trustees therefore do not have any financial interests in the company.

### **RESERVES POLICY**

The charity holds free reserves to ensure that it can meet its foreseeable commitments, bearing in mind the current level of activity and uncertain financial markets.

The trustees consider that \$50,000 is an adequate level of reserves. Should reserves fall out of line, the trustees would take steps to either increase fundraising or spend funds on suitable projects. The policy is reviewed annually by trustees and regularly monitored by the treasurer.

As at 31 December 2021, the amount of these reserves in the Charity's unrestricted funds amounted to \$104,159. The trustees are satisfied that this level of reserves is adequate.

### **RISK MANAGEMENT**

The trustees are aware of the requirements of the charities SORP 2019 and have implemented systems to mitigate all major risks to which the charity is exposed. The charity maintains a Corporate Risk Assessment and has reviewed the personal risks, the financial risks and the compliance and administration risks which face the charity. The report sets out to highlight certain pertinent areas where the charity should and has taken steps to mitigate the risks.

### **PUBLIC BENEFIT**

The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Public Benefit including the guidance 'public benefit: running a charity (PB2)', when reviewing their aims and objectives.

IDRB is a life changing charity, helping those in need by providing healthcare, educational services and community development.

# IDRB

## REPORT OF THE DIRECTORS AND TRUSTEES (continued)

### **FINANCIAL REVIEW**

In 2021, IDRB received a total income of \$773,277 (2020: \$748,534), a 3% increase. Total funds at the year end were \$104,159 (2020: \$66,471).

The level of income in 2021 was higher than 2020, with expenditure lower, resulting in a surplus for the year of \$37,688 (2020: \$1,698).

### **OBJECTIVES**

IDRB exists to demonstrate love for needy people by providing health care, educational services, and community development projects. Our goal is to serve with diligence, integrity, humility, and compassion. We choose our staff, funding sources, and organisational partnerships with these values and goals in mind. We seek opportunities to help the poor and strengthen families in the places on Earth with the greatest needs. Our job is complete when they are enabled to help themselves and their neighbours live better lives. Our vision is to enable others through sustainable development.

Our principles are:

- Human Resources – We provide human resources for sustainable development.
- Empowerment – We equip and empower individuals and communities to solve their own real and perceived problems;
- Partnership – We work relationally in accountable partnerships with international organisations, government entities and local communities to encourage community-based solutions for sustainable development and
- Integrity without bias – We operate under principles of integrity without regard to ethnicity, gender, religion or nationality .

### **FUNDING**

The organisation never solicits funds from countries in which IDRB is working. All funding for projects, programs, and maintenance of personnel comes from external sources, including associated charitable networks.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

#### DJIBOUTI

- **Objectives/Activities for 2021**

Our goal for 2021 was to continue our veterinary program in the Tajourah region of Djibouti by utilising volunteers and local staff and by working with local government officials.

We also aimed to develop a sport fishing program in Djibouti city to help the local fishermen in Tajourah city to expand their businesses to include services for tourists. Aid included instruction in sales, customer service, government policies and cultural issues when catering to foreigners.

- **Successes (Failures)**

Veterinary Clinic

The representatives of the IDRB, in cooperation with the Department of Veterinary Services of Djibouti, as well as the veterinary assistant, carried out 57 days of veterinary consultations in the countryside of Djibouti. We cared for a total of 22,130 animals in The Tadjourah Region of Djibouti. From January to December, we provided animal health assistance to 269 households in Tadjourah district.

Sport fishing Activities

Sport fishing Tadjoura:

- Connected Sportfishing Tadjourah with 10 tourist clients who completed a total of 4 fishing trips between November 2020 and May 2021;
- Provided Sportfishing Tadjourah with digital proofs of brochures to market to future clients;
- Accompanied 2 Sportfishing Tadjourah excursions (separate from tourist trips) to continue to build relationships with the guides.

Ras Ali Fishing Cooperative:

- Expansion of the project to include the Ras Ali fishing cooperative;
- Provided basic fishing equipment (fishing line, hooks);
- Created and installed a road sign (marketing) and supervision of minor aesthetic improvements to the road (access) at the Ras Ali tourist camp to help future customers locate the cooperative.

In May 2021, a photo of the road sign was shared on Facebook by a Djibouti tourism page with over 50,000 followers, and the president of the Ras Ali fishing cooperative reported an increase in messages/phone calls from potential customers.

- Collected of data and media (photos) to be marketed via Google reviews;
- Accompanied sport fishing excursion to bond with the guide and help spot exclusive fishing spots.

A private Djibouti citizen recently purchased 2 boats to start his own sport fishing tourism business after seeing the potential of the fishing project partners.

- **2022 Planned Projects**

During 2022 IDRB-Djibouti will conduct two projects within the Tadjourah Region and one in Djibouti city:

- *Sportfishing/Tourism.* We will continue to provide training to local fishermen of the methods of targeting fish to create a local sport fishing industry in Djibouti. We will also help them to understand marketing on the internet to reach individuals interested in participating in sport fishing.
- *Animal Health Intervention.* We will continue to provide training to Community animal health workers to increase their capacity to provide animal health treatment to the animal owners of Tadjourah.

#### ETHIOPIA

- **Objectives/Activities for 2021**

IDRB's objectives are as follows:

- To provide relief from the effects of drought, famine, and other natural disasters
- To relieve poverty
- To advance education

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

IDRB uses several short-term and long-term strategies to advance its stated objectives. A guiding philosophy of IDRb is to assist in improving the quality of life for the beneficiaries and their communities. IDRb works with local community associations, leaders, government, and beneficiaries to identify and understand the needs of a community from their perspective when developing new project work. IDRb believes that to advance its objectives in a manner that truly leaves a community better off after its projects are completed, it is essential to hear the heart of the community. Another core value of IDRb is that all people, regardless of their race, religion, social or economic status, have intrinsic worth and value. Therefore, all people deserve to be treated with respect and dignity.

- **Successes (Failures)**

The outbreak of the COVID-19 pandemic in March 2020 had a significant impact on IDRb-Ethiopia's ability to operate its projects. This was manifested in two ways. The Mobile Clinic project had to be closed before the final year of project due to economic impact of pandemic. Fortunately, the two water projects (Central Gondar Zone Renewable Energy Water project and Wag Hemira Zone Renewable Energy Water project) were fully funded before the pandemic and were not affected budget wise. In the early stages of the pandemic, there were travel restrictions that prevented travel from the capital city to the countryside where the water projects were located. When travel restrictions were eased, the long rains had begun which precluded access to two of the windmill sites in the Central Gondar Zone. A one-year extension was granted to allow this project to be completed by June 2021. The final windmill site for the Wag Hemira Zone was located within a town and IDRb was able to complete this final windmill project.

The conflict in the northern state of Tigray broke out in November 2020 and the area remains in an insecure state at this time. The Mobile Clinic project was closed before the conflict began and it is unknown when the war will end so that we can re-engage in new projects in this area.

- **2022 Planned Projects**

IDRB in Ethiopia plans to

- Continue to completion of the Central Gondar Zone Renewable Energy Water Project
- Investigate future opportunities for new windmill and solar water pump projects.
- Work with the Central Gondar Zone Department of Water, Irrigation, and Energy to develop a proposal for a regional centre for training in windmill and solar water pump technologies.
- Submit a proposal for the "Deep Roots EFL Project" in the City of Gondar and the Central Gondar Zone to train and engage teachers who teach and train in English Grades 1 through 8.
- Investigate opportunities in the Korahey Zone of the Somali Regional State to address the lack of water at medical centres using either windmill or solar powered water pumping systems.

#### HORN AND EAST AFRICA

The IDRb Horn and East Africa regional office supports the country offices in Ethiopia, Djibouti and Kenya. Although we do not initiate or carry-out projects on our own, it is our goal to provide aid and collaborative services that will benefit all the country offices.

- **Objectives/Activities for 2021**

- Monitoring and evaluating IDRb projects in the Horn and East Africa (HEA).
- Promotion of quality standards for all IDRb offices in the HEA.
- Organisational capacity building to enhance IDRb's capabilities to perform specific activities in the HEA.
- Coordination of partnerships in international development in HEA.
- Provide assistance in developing and implementing IDRb-approved strategies in the HEA.
- Assistance in procuring funding from donors for IDRb approved projects.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

- **Successes (Failures)**

Because of Covid-19 pandemic, we afforded the country offices multiple opportunities to initiate projects which mitigated the loss of income and buying power for needy persons. Another emergency project provided relief from food disaster.

- **2022 Planned Projects**

Our objectives for 2022 remain the same as in 2021. We hope to meet these objectives by encouraging personnel in the country offices to return to a high level of activity. We plan to support them as needed.

#### JORDAN

- **Objectives/Activities for 2021:**

- Distribute 1,600 food baskets in Yemen and in the Diaspora, providing consistent food stability for 400 households (3,000 individuals) in four different provinces in Yemen.
- Provide rent assistance to 15 Yemeni families for 12 months.
- Provide health care and/or medicine for 30 patients in Yemen or the Diaspora.

- **Successes (Failures)**

- We were unable to provide micro-finance training and resourcing because of the lack of access to implementing partners inside of Yemen.
- The financial situation in Yemen made getting funds to implementing partners very difficult. There is a lack of banking infrastructure as well as challenges created by sanctions within the banking sector.
- We did meet the goal of increasing food stability among vulnerable households.
- IDRB volunteers took a leave of absence for much of the year to deal with burnout, which impacted how much we were able to accomplish this year.

- **2022 Planned Projects**

- Set up a project centre in South Yemen through local implementing partners.
- Continue food distributions in three provinces, targeting the most vulnerable.
- Hold more consistent trauma care and training, basing out of the project centre.
- Train and resource 25 Yemeni beneficiaries to begin micro-enterprise projects.

The strategies for achieving those objectives.

- Facilitate the registration of an international training centre in South Yemen.
- Hold four trainings for implementing partners.
- Continue food distributions in four provinces, targeting the most vulnerable.
- Train a local team to implement micro-finance projects in Yemen and secure the funding for the projects.

#### MOROCCO

After years of running successful projects across the country, IDRB had to close its activities and shut down the office in January 2019 due to government regulations for NGOs in Morocco. The decision to close the office was based on long discussion and communication with specialists and lawyers. Some of our personnel remained in the country during 2021 to complete all necessary paperwork, but due to COVID-19 had to postpone the process of closing the local office.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

#### **TRUSTEE'S RESPONSIBILITIES**

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:-

- a) Select suitable accounting policies and the apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards including FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) State whether a statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures disclosed and explained in the financial statements; and
- f) Prepare on the going concern basis unless it is in appropriate 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 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.

#### **SMALL COMPANIES EXEMPTION**

This report has been prepared with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

On behalf of the Board:



M Thomas  
Trustee

Date: 19 July 2022

**IDRB**  
**INDEPENDENT EXAMINERS' REPORT**  
**TO THE MEMBERS OF IDRB**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Moore Kingston Smith LLP*

**Ian Matthews**  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants

Betchworth House  
57-65 Station Road  
Redhill  
Surrey. RH1 1DL

Date: 20 July 2022

**IDRB**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2021</u>	<u>Total Funds</u> <u>2020</u>
<u>Notes</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>INCOME FROM</b>				
Donations	<u>773,277</u>	<u>-</u>	<u>773,277</u>	<u>748,534</u>
<b>TOTAL</b>	<u>773,277</u>	<u>-</u>	<u>773,277</u>	<u>748,534</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Project expenses	7 735,589	<u>-</u>	<u>735,589</u>	<u>746,836</u>
<b>TOTAL</b>	<u>735,589</u>	<u>-</u>	<u>735,589</u>	<u>746,863</u>
<b>NET (EXPENDITURE)/INCOME</b>	<u>37,688</u>	<u>-</u>	<u>37,688</u>	<u>1,698</u>
<b>TRANSFER BETWEEN FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>	<u>37,688</u>	<u>-</u>	<u>37,688</u>	<u>1,698</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	<u>66,471</u>	<u>-</u>	<u>66,471</u>	<u>64,773</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>104,159</u>	<u>-</u>	<u>104,159</u>	<u>66,471</u>

**IDRB**

**BALANCE SHEET AS AT 31ST DECEMBER 2021**

	<u>Notes</u>	\$	<u>2021</u>	\$	<u>2020</u>	\$
<b><u>CURRENT ASSETS</u></b>						
Debtors	5		104,910		64,653	
Cash at bank and in hand			7,016		9,418	
			111,926		74,071	
<b><u>LESS CREDITORS:</u></b>						
Amounts falling due within one year	6		(7,767)		(7,600)	
<b><u>NET CURRENT ASSETS</u></b>			104,159		66,471	
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>			104,159		66,471	
<b><u>FUNDS OF THE CHARITY</u></b>						
Unrestricted funds	11		104,159		66,471	
Restricted funds	11		-		-	
			104,159		66,471	

For the financial year ended 31 December 2021 the charitable company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies within Part 15 of the Companies Act 2006 relating to smaller entities.

Approved by the Board for issue on 19 July 2022

M. Thomas

**M Thomas**  
**Trustee**

Registered Company No. 03862575

## IDRB

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

#### 1. STATUS OF THE CHARITABLE COMPANY

The charitable company is limited by guarantee and does not have a share capital. Every member of the charitable company undertakes to contribute to the assets of the company in the event of the same being wound up during the time that they are a member or within one year after they cease to be a member, for the payment of the debts and liabilities of the company contracted before they cease to be a member, such amount as may be required not exceeding £1.

The company is a registered charity and as such is exempt from taxes under the provisions of the Income and Corporation Taxes Act 1988.

The charity is registered in England and Wales, the registered office is International House, 12 Constance Street, London E16 2DQ

#### 2. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in US dollars, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest dollar.

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

##### Going Concern

The trustees have assessed the impact of Covid-19 on the charitable company and whilst there have been some delays and cancellations to projects, the delays have been short and the impact on the charitable company has been relatively small. Whilst the ultimate impact of the pandemic cannot as yet be assessed with certainty, due to the nature of the charitable company's activities the trustees are confident that the pandemic will not impact the going concern status of the charitable company. As a result the trustees believe that the charitable company will be able to continue in operation and meet its liabilities as they fall due for a period of at least twelve months from the date of approval of the financial statements.

##### Incoming Resources

All Monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts or fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

# IDRB

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

### 2. ACCOUNTING POLICIES (CONTINUED)

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited when donations are received.

#### Resources Expended

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds;
- expenditure on charitable activities; and
- other expenditure represents those items not falling into any other heading.

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

Governance costs comprise the cost of running the charity, including external accountancy, Trustees' legal advice and constitutional and statutory compliance costs. These have been included in support costs.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Expenditure is only recognised when a liability is incurred.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

#### Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at the rates of exchange ruling at the balance sheet date rounded to the nearest dollar. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to income and expenditure account. The exchange rate at the year end was that £1 was equivalent to \$1.35 (2020: £1 to \$1.36).

#### Financial instruments

- i) Cash and cash equivalents  
Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity of three months or less.
- ii) Debtors and creditors  
Debtors and creditors receivable or payable within one year of the reporting date are carried at their at transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

#### Cash flow statement

The Charity has taken the exemption available in para 7.1B of FRS 102 and not prepared a statement of cash flows.

# IDRB

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

### 3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

### 4. FINANCIAL INSTRUMENTS

The financial statements include the following in respect of items held at fair value at 31 December

	<u>2021</u> \$	<u>2020</u> \$
Financial assets measured at amortised cost	<u>104,910</u>	<u>64,653</u>
Financial liabilities measured at amortised cost	<u>7,767</u>	<u>7,600</u>

### 5. DEBTORS

	<u>2021</u> \$	<u>2020</u> \$
Project expenses in advance	76,598	53,474
Prepayments	<u>28,312</u>	<u>11,179</u>
	<u>104,910</u>	<u>64,653</u>

Project expenses in advance represents monies advanced to field operatives which have not been expended at the balance sheet date.

### 6. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2021</u> \$	<u>2020</u> \$
Accruals	<u>7,767</u>	<u>7,600</u>
	<u>7,767</u>	<u>7,600</u>

**IDRB**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)**

**7. TOTAL RESOURCES EXPENDED**

	<u>Charitable</u> <u>Activities</u> <u>2021</u> \$	<u>Total</u> <u>Funds</u> <u>2021</u> \$	<u>Charitable</u> <u>Activities</u> <u>2020</u> \$	<u>Total</u> <u>Funds</u> <u>2020</u> \$
<b>Costs directly allocated to activities</b>				
General and hunger relief	116,992	116,992	88,788	88,788
Strategy development	185,890	185,890	124,428	124,428
Travelling expenses	147,760	147,760	224,933	224,933
Language study	7,686	7,686	9,373	9,373
<b>Support costs allocated to activities</b>				
Housing expenses	52,448	52,448	109,197	109,197
Children's schooling	21,970	21,970	63,478	63,478
Telephone	10,295	10,295	15,010	15,010
Printing, stationery and office expenses	142,137	142,137	80,010	80,010
Staff development expenses	13,903	13,903	3,522	3,522
Security	15,852	15,852	12,814	12,814
Bank charges and interest	3,795	3,795	913	913
Independent examiner fees	7,767	7,767	7,600	7,600
Legal and professional fees	9,094	9,094	6,770	6,770
	<u>735,589</u>	<u>735,589</u>	<u>746,836</u>	<u>746,836</u>

**8. EMPLOYEE INFORMATION AND KEY MANAGEMENT PERSONNEL**

Aside from the directors, the charitable company had no employees. Key management personnel include the directors of the Charitable Company.

No directors or trustees received any remuneration or reimbursement for any expenses during the year.

**9. CONTROL**

Throughout the year the company was under the control of its directors.

**10. RELATED PARTY TRANSACTIONS**

There were no related party transactions in the reporting period requiring disclosure.

# IDRB

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

### 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>General Funds 2021 \$</u>	<u>Resticted Funds 2021 \$</u>	<u>Total Funds 2021 \$</u>
Current assets	111,926	-	111,926
Current liabilities	<u>(7,767)</u>	<u>-</u>	<u>(7,767)</u>
Net assets at 31st December 2021	<u>104,159</u>	<u>-</u>	<u>104,159</u>

	<u>General Funds 2020 \$</u>	<u>Resticted Funds 2020 \$</u>	<u>Total Funds 2020 \$</u>
Current assets	74,071	-	74,071
Current liabilities	<u>(7,600)</u>	<u>-</u>	<u>(7,600)</u>
Net assets at 31st December 2020	<u>66,471</u>	<u>-</u>	<u>66,471</u>

IDRB

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)**

12. **MOVEMENT IN FUNDS**

	<u>At 1st January 2021</u> \$	<u>Incoming Resources</u> \$	<u>Outgoing Resources</u> \$	<u>Transfer between Funds</u> \$	<u>At 31st December 2021</u> \$
<b>Restricted Funds</b>					
Special gifts	-	-	-	-	-
<b>Total Restricted Funds</b>	-	-	-	-	-
<b>General Funds</b>					
Unrestricted funds	66,471	773,277	(735,589)	-	104,159
<b>Total General Funds</b>	66,471	773,277	(735,589)	-	104,159
<b>Total Funds</b>	66,471	773,277	(735,589)	-	104,159

	<u>At 1st January 2020</u> \$	<u>Incoming Resources</u> \$	<u>Outgoing Resources</u> \$	<u>Transfer between Funds</u> \$	<u>At 31st December 2020</u> \$
<b>Restricted Funds</b>					
Special gifts	-	-	-	-	-
<b>Total Restricted Funds</b>	-	-	-	-	-
<b>General Funds</b>					
Unrestricted funds	64,773	748,534	(746,836)	-	66,471
<b>Total General Funds</b>	64,773	748,534	(746,836)	-	66,471
<b>Total Funds</b>	64,773	748,534	(746,836)	-	66,471

**PURPOSE OF RESTRICTED FUNDS**

**Special gifts:** The balance is for gifts donated to the charity for specific projects or for overseas operatives to spend as they require.

**IDRB**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	<u>2021</u>		<u>2020</u>	
	\$	\$	\$	\$
<b><u>GROSS INCOME FROM ALL SOURCES</u></b>				
<b>Charitable Donations -</b>				
Benevolent project funds	<u>773,277</u>		<u>748,534</u>	
<b>Total income</b>		773,277		748,534
 <b><u>TOTAL EXPENDITURE OUT OF THE CHARITY'S INCOME FUNDS</u></b>				
<b>Operating Expenses -</b>				
Bank charges and interest	3,795		913	
Independent examiner fees	<u>7,767</u>		<u>7,600</u>	
	11,562		8,513	
 <b>Benevolent Projects Expenses -</b>				
General and hunger relief	116,992		88,788	
Strategy development	185,890		124,428	
Travelling expenses	147,760		224,933	
Language study	<u>7,686</u>		<u>9,373</u>	
	458,328		447,522	
 <b>Benevolent Projects Support Expenses -</b>				
Housing expenses	52,448		109,197	
Children's schooling	21,970		63,478	
Telephone	10,295		15,010	
Printing, stationery and office expenses	142,137		80,010	
Staff development expenses	13,903		3,522	
Security	15,852		12,814	
Legal and professional fees	<u>9,094</u>		<u>6,770</u>	
	265,699		290,801	
 <b>Total expenditure</b>		(735,589)		(746,836)
 <b>Surplus for the year</b>		<u><u>37,688</u></u>		<u><u>1,698</u></u>

**IDRB**

England & Wales - Charity number 1101170

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# Accounts

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IDRB

REGISTERED CHARITY NO. 1101170

COMPANY NO. 03862575

UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED  
31ST DECEMBER 2020

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES

<b><u>REGISTERED OFFICE:</u></b>	International House, 12 Constance Street, London, E16 2DQ
<b><u>PRINCIPAL ADDRESS:</u></b>	Quest House, 1st Floor, 73 Balcombe Road, Horley, RH6 9AB
<b><u>DIRECTORS AND TRUSTEES</u></b>	M Rogers M Thomas S Helms M Maxson
<b><u>COMPANY SECRETARY</u></b>	M Thomas
<b><u>SOLICITORS</u></b>	Weller's Law Group Tenison House Tweedy Road Bromley. BR1 3NF
<b><u>EXAMINERS</u></b>	Moore Kingston Smith LLP Betchworth House 57-65 Station Road Redhill Surrey. RH1 1DL
<b><u>BANKERS</u></b>	National Westminster Bank Plc 39 Station Road Redhill Surrey. RH1 1QN

#### **OBJECTIVES AND ACTIVITIES**

The company is a registered charity and its principal activity is to advance education and to relieve poverty.

#### **LEGAL AND ADMINISTRATIVE INFORMATION**

The organisation is a charitable company limited by guarantee and was incorporated as company number 03862575 on 15th October 1999 and registered as charity number 1101170 on 15th December 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The directors of the charitable company are its trustees for the purposes of charity law.

The directors and trustees submit their annual report and the audited financial statements of the company for the year ended 31st December 2020.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

#### **GOVERNANCE**

The company is regulated by the Companies Act 2006 and by its Memorandum and Articles of Association. IDR B is governed by a Board of Directors. Directors are appointed through ordinary resolution of the existing Board of Directors. The Board of Directors hold final authority within the organisation with the Treasurer, Margaret Thomas, responsible for the day-to-day management of the charity. Country Directors, Chief Representatives and Principle Officers hold authority for all IDR B activities within their respective geographical areas.

#### **TRUSTEE RECRUITMENT AND TRAINING**

When new Trustees are required, the board considers applications from individuals presently serving in a similar position or line of work as well as those recommended by their charitable networks. All applicants are assessed based on: education and work experience; passion for, and commitment to, the charity's mission; and ability to devote the time required for successful governance of the charity.

The Board's skills base is reviewed regularly to identify recruitment and training needs to ensure effective governance. Regular Board meetings are also used to identify areas where training would improve the performance of the Board.

#### **DIRECTORS**

IDRB is a company limited by guarantee and not having share capital. The trustees therefore do not have any financial interests in the company.

#### **RESERVES POLICY**

The charity holds free reserves to ensure that it can meet its foreseeable commitments, bearing in mind the current level of activity and uncertain financial markets.

The trustees consider that \$50,000 is an adequate level of reserves. Should reserves fall out of line, the trustees would take steps either to increase fundraising or to spend funds on suitable projects. The policy is reviewed annually by trustees and regularly monitored by the treasurer.

As at 31 December 2020, the amount of these reserves in the Charity's unrestricted funds amounted to \$66,471. The trustees are satisfied that this level of reserves is adequate.

#### **RISK MANAGEMENT**

The trustees are aware of the requirements of the charities SORP 2016 and have implemented systems to mitigate all major risks to which the charity is exposed. The charity maintains a Corporate Risk Assessment and has reviewed the personal risks, the financial risks and the compliance and administration risks which face the charity. The report sets out to highlight certain pertinent areas where the charity should and has taken steps to mitigate the risks.

#### **PUBLIC BENEFIT**

The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Public Benefit including the guidance 'public benefit: running a charity (PB2)', when reviewing their aims and objectives.

IDRB is a life changing charity, helping those in need by providing healthcare, educational services and community development.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

#### **FINANCIAL REVIEW**

In 2020 IDRB received a total income of \$748,534 (2019: \$833,932), a 10% decrease. Total funds at the year end were \$66,471 (2019: \$64,773).

The levels of both income and expenditure in 2020 were lower in relation to those in 2019, resulting in a surplus for the year of \$1,698 (2019: deficit \$133,653).

#### **OBJECTIVES**

IDRB exists to demonstrate love for needy people by providing health care, educational services, and community development projects. Our goal is to serve with diligence, integrity, humility, and compassion. We choose our staff, funding sources, and organisational partnerships with these values and goals in mind. We seek opportunities to help the poor and strengthen families in the places on Earth with the greatest needs. Our job is complete when they are enabled to help themselves and their neighbours live better lives. Our vision is to enable others through sustainable development.

Our principles are:

- Human Resources – We provide human resources for sustainable development.
- Empowerment – We equip and empower individuals and communities to solve their own real and perceived problems;
- Partnership – We work relationally in accountable partnerships with international organisations, government entities and local communities to encourage community-based solutions for sustainable development and
- Integrity without bias – We operate under principles of integrity without regard to ethnicity, gender, religion or nationality .

#### **FUNDING**

The organisation never solicits funds from countries in which IDRB is working. All funding for projects, programs, and maintenance of personnel comes from external sources, including associated charitable networks.

**IDRB  
REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**SIGNIFICANT ACTIVITIES**

**DJIBOUTI**

**ANIMAL HEALTH PROJECT**

- **Objectives/Activities for 2020**

Our 2020 goal was to continue our veterinary program in the Tadjourah region of Djibouti by holding at least 75 clinics in the rural areas. We planned to utilize volunteers and local staff to implement this project. We planned to continue to work with local government officials.

**Successes (Failures)**

This program was successful again despite the impact of Covid-19. The Tadjourah region is isolated from other populations and Covid-19 only had a small impact on the area.

IDRB continued to supply Community Animal Health

Workers with Medicines and supplies necessary for

animal health treatment in their regions. After confinement IDRB resumed its work on the project. We completed a total of 70 animal health clinics. During this time, they were able to treat 34,488 animals and provide animal health assistance to 362 families within the region of Tadjourah.

**SPORTFISHING/ TOURISM PROJECT**

**Objectives/Activities for 2020**

For 2020 we planned to develop a program to help the local fishermen in Tadjourah city to expand their businesses to include services to tourists. Aid would include instruction in sales, customer service, government policies and cultural issues when catering to foreigners.

We also planned to assist with basic supplies to assist the business prepare for customers.

- **Successes (Failures)**

In 2020 we partnered with the Association of Fishermen of Tadjourah to increase their capacity to be able to take clients out in the Gulf of Tadjourah to participate in fishing. We assisted the association in creating a business and advertising online to generate clients who wish to go out fishing.

This year through IDRB's partnership with the Cooperative of Fishermen of Tadjourah we have accomplished everything that we set out to accomplish. Even though Covid-19 caused a significant reduction in the number of tourists that came to Tadjourah we were still able to help connect Sport Fishing Tadjourah with 8-10 paying clients who they would not have connected with without our help. We created a logo, pricing scale, Facebook business page, and an Instagram profile that has over 200 followers. We also provided the fishermen with training from an industry professional from America who taught them some basic western fishing practices and equipped them with the gear they need to implement taught practices.

**IDRB**  
**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**PROSOPSIS MANAGEMENT PROJECT**

**Objectives/Activities for 2020**

For 2020 we planned to develop a new program to teach locals about an invasive plant called Prosopsis and how to eradicate it. We planned to hire and train teams to eradicate plants and champion the cause among locals. Our goal was to help locals to create a small business by cutting down the Prosopsis and using the wood to make charcoal to sell locally.

- **Successes (Failures)**

In 2020 we were able to train a team of 8 men on ways to effectively remove the plant and to start a self-sustaining business. This project has since ended because the market value and demand of the charcoal was too low for the trainees to justify their work.

**EMERGENCY FOOD DISTRIBUTION PROJECT**

During the time of the Covid-19 quarantine, IDRБ-Djibouti in partnership with the prefecture of Tadjourah was able to provide packets of food for 87 families. These families were jointly chosen between the prefecture and members of IDRБ based on need to provide aid to families that were unable to work while under Ministry of Health's Covid-19 restrictions. This was done by arranging with a local food seller to provide 1 packet of food for each ticket they received.

**MEDICAL AID PROJECT**

- **Objectives/Activities for 2020**

For 2020 we planned on helping 40 families with medical issues. We planned to provide transportation, then help with hospital and pharmacy fees. We also planned to help refugee children with eyeglasses.

- **Successes (Failures)**

We did not reach our 2020 goal, mainly because of limitations from Covid-19 restrictions. We helped 30 families with medical related expenses and helped four refugees get eyeglasses.

**ENGLISH CLASS PROJECT**

- **Objectives/Activities for 2020**

In 2020 we planned to partner with local educational NGOs to teach English in at least 5 classes for the Arabic speaking population in Djibouti. Staff planned to assist with beginning and intermediate English classes.

**Successes (Failures)**

In 2020 we partnered with Ecole Emanuel, a local NGO-run school, to teach two English classes. Staff taught one class for about two months before Covid-19 restrictions shut down all schools. This class was cancelled and has not restarted because we were unsure of future restrictions on schools.

**2021 Planned Projects**

During 2021 IDRБ-Djibouti will conduct three projects within the Tadjourah Region and one in Djibouti city: **Prosopsis Management**. Training and tools will be provided to four groups of workers so that the towns of Kalaf, Ambabbo, Daffo and Buqreyta are able to control the growth of Prosopsis trees. They will be

**IDRB**  
**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

educated on complete removal of trees as well as to a method for controlling its growth to cultivate its use in sustainable charcoal production. We will research markets and demand to find ways to make their charcoal production profitable.

**Sportfishing/Tourism.** We will provide training to local fishermen of the methods of targeting fish to create a local sport fishing industry in Djibouti. We will also help them to understand marketing on the internet to reach individuals interested in participating in sport fishing.

**Animal Health Intervention.** We will provide training to Community animal health workers to increase their capacity to provide animal health treatment to the animal owners of Tadjourah. We plan on holding 50 clinics in the rural, mountainous villages. By providing medicine and timely treatment we will also prevent herd die-offs that would threaten the livelihood of the people in Djibouti.

**Refugee Medical and Emergency Aid Project.** We will assist at least 40 refugee families with medical aid in the form of financial assistance for medical care. Refugees outside the refugee camps do not have access to the Djiboutian government's healthcare system and are especially vulnerable. We will also establish an Emergency Aid project to assist the same vulnerable families with other emergencies that might arise. This could include nutritional aid, reading glasses, fees for Covid-19 testing, etc.

## **ETHIOPIA**

- **Objectives/Activities for 2020**

IDRB's objectives as stated in the Agency for Civil Societies Organisation Statement of Authorisation and Restriction are as follows:

- To provide relief from the effects of drought, famine, and other natural disasters
- To relieve poverty
- To advance education

IDRB uses several short-term and long-term strategies to advance its stated objectives. A guiding philosophy of IDRb is to assist in improving the quality of life for the beneficiaries and their communities. IDRb works with local community associations, leaders, government, and beneficiaries to identify and understand the needs of a community from their perspective when developing new project work. IDRb believes that to advance its objectives in a manner that truly leaves a community better off after its projects are completed, it is essential to hear the heart of the community. Once there is a good understanding of the needs of the community, then a plan that seeks to address the root cause of the problems can be developed with input from locals.

A common problem and danger in aid and development work is creation of dependency of the beneficiaries on the donors. It is IDRb's belief that sustainability and independence can only be achieved through partnership, training, and cooperation at the grassroots community level. Therefore, IDRb strives to develop strategies that address root(s) of problems and not just the symptoms.

Another core value of IDRb is that all people, regardless of their race, religion, social or economic status, have intrinsic worth and value. Therefore, all people deserve to be treated with respect and dignity.

In summary, the following strategies are used by IDRb to pursue its stated objectives:

Prepare community development projects in consultation with local leaders and the community-at-large to learn what they feel are their community needs.

Strive to address root problems in a community that can be resolved for the long-term improvement of people's quality of life.

Seek grassroots community involvement in the development and implementation of projects.

Strive to avoid beneficiary dependency through partnership, training, cooperation, and empowerment.

**IDRB**  
**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

Do everything in a way that promotes dignity and worth of our beneficiaries.

• **Successes (Failures)**

**MOBILE CLINIC PROJECT FOR RURAL TIGRAY**

In April 2015, IDRB signed a project agreement with the Tigray Region's Bureau of Health and the Tigray Region's Bureau of Planning and Finance Aid Coordination Core Process to implement the "Mobile Clinic Project for Rural Tigray" which is also called, "Outreach Support Project" in Tigray Region.

The overall goal of this project is to improve the health of rural village residents through the delivery of medical services and preventative health teaching by a mobile (travelling) clinic.

Its primary objective is to decrease maternal and infant mortality through access to maternal healthcare for pregnant women, to decrease the magnitude of the effects of disease such as HIV, fistula, and cancer through early detection and screening, and to prevent disease through education and follow-up visits. The extended project is designed to provide ten remote villages (approximately 3,000 people in the Hintalo-Wejirat and Irob Woredas of the Tigray Region) access to healthcare, preventable health teaching, and home-to-home follow-up through the course of each year.

The activities of this project, through the mobile clinic model, include examination by medical professionals, medicine distribution by the pharmacist, home-based follow-up of patients, culturally relevant home-to-home health teaching, and distribution of health teaching via micro-SD cards for phones and/or radios.

The Mobile Clinic Project duration is extended from May 2015 to May 2021 and is reliant upon funding, adequate staffing of personnel, and government approval.

This project was terminated May 31, 2021 and will not be extended because there is no funding due to impact of Covid-19 resulting in decrease in donations.

**CENTRAL GONDAR ZONE RENEWABLE ENERGY WATER PROJECT**

On April 13, 2018 the Central Gondar Zone Renewable Energy Water Project Agreement was signed between the Central Gondar Zone Department of Water, Irrigation, and Energy, the Central Gondar Zone Department of Finance and Economic Cooperation, and the International Development and Relief Board (IDRB). The project duration was June 1, 2018 to June 1, 2020. However, we requested a one-year extension for this project due to COVID-19 disruptions to field implementation.

The project includes the installation of three wind-powered water pumping windmills to replace non-functioning hand pumps. The benefits provided by the windmills include:

- Decreased time and effort for women and children to collect water for their families.
- Improved well sanitation by moving the water collection point away from the wellhead.
- Improved reliability and durability of the water pumping equipment.
- Improved opportunities for children (especially girls) to attend school because of the decreased time required to collect water.

The project will install three 3.6-metre diameter Aermotor windmills one each in Serako Kebele, Chachiquna Kebele, and Denda Kebele. The project will remove non-functioning and pumps selected by Kebele water officials. Aermotor windmill system will replace the hand pumps to provide long-lasting, efficient, low maintenance water pumping equipment. The windmills will pump the water from the well into an adjacent fiberglass storage tank. The storage tank connects to a water distribution point located some distance from the well.

**IDRB**  
**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

Each water distribution point is equipped with four ball valve water taps to decrease collection time and conserve water. The system is completely powered by the wind and does not require any fuel or electricity to power the system.

The windmill in Denda Kebele has been installed and is operational for the community. The windmill in Chachiquna is partially installed and will be completed in early March 2020. The Serako windmill will be completed by the end of March or early April 2020.

Due to Covid-19 related impacts, IDRB was not able to install the Chachiquna and Serako windmills before the onset of the 2020 rainy season. A one-year time extension was requested to allow completion of the project by June 2021.

**WAG HEMIRA ZONE RENEWABLE ENERGY WATER PROJECT**

In April 2018 IDRB signed project agreement with the Wag Hemira Zone Department of Water, Irrigation, and Energy and the Wag Hemira Zone Department of Finance and Economic Cooperation. The agreed project duration was June 1, 2018 to June 1, 2020. However, we requested a six-months extension for this project due to COVID-19 disruptions to field implementation.

The project includes the installation of two wind-powered water pumping windmills and one solar power pump system to replace non-functioning hand pumps. The benefits provided by the windmills and the solar pump include:

- Decreased time and effort for women and children to collect water for their families.
- Improved well sanitation by moving the water collection point away from the wellhead.
- Improved reliability and durability of the water pumping equipment.
- Improved opportunities for children (especially girls) to attend school because of the decreased time required to collect water.

The project will install two 3.6-meter diameter Aermotor windmills one each in Dehana Woreda and Gazgebela Woreda. The Franklin Electric SubDrive SolarPak system will be installed in Abergele Woreda. The project will remove non-functioning hand pumps selected by water officials in each woreda. The Aermotor windmill system and Franklin Electric solar pump system will be installed instead of the hand pumps to provide long-lasting, efficient, low maintenance water pumping equipment. The windmills will pump the water from the well into an adjacent fiberglass storage tank.

The storage tank is connected to a water distribution point located some distance from the well. Each water distribution point is equipped with four ball valve water taps to decrease collection time and conserve water. The system is completely powered by the wind and does not require any fuel or electricity.

The solar pump system is connected to the town of Abergele's water system and pumps water into a concrete storage tank. The system provides approximately 22,000 L of water per day for the residences of Abergele and operates with no fuel or grid electrical inputs.

The solar pump system in Abergele has been installed and is supplying water to the community. The windmill in Dehana has been installed and is providing water for the community. The final windmill site in Asketema Woreda was completed at the end of September 2020.

• **Planned Projects**

For 2021 IDRB plans are as follows:

- Continue to completion the Central Gondar Zone Renewable Energy Water Project.
- Investigate future opportunities for new windmill and solar water pump projects.
- Work with the Central Gondar Zone Department of Water, Irrigation, and Energy to develop a proposal for a regional centre for training in windmill and solar water pump technologies.

**IDRB**  
**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

- Submit a proposal in early 2021 for the "Deep Roots EFL Project" in the City of Gondar and the Central Gondar Zone to train and engage teachers who teach and train children in English.
- Investigate opportunities in the Korahey Zone of the Somali Regional State to address the lack of water at medical centres using either windmill or solar powered water pumping systems.

The outbreak of the Covid-19 pandemic in March 2020 had a significant impact on IDRBEthiopia's ability to operate its projects. This was manifested in two ways. The Mobile Clinic Project for Rural Tigray had to be closed before the final year of the project. Fortunately, the two water projects were fully funded before the pandemic and were not affected. In the early stages of the pandemic, there were travel restrictions that prevent travel from the capital city to the countryside where the water projects were located. When travel restrictions were eased, the long rain season had begun which precluded access to two of the windmill sites in the Central Gondar Zone. A one-year extension was granted to allow this project to be completed by June 2021. The final windmill site for the Wag Hemira Zone was located within a town and IDRBEthiopia was able to complete it in September 2020.

The conflict in the northern state of Tigray broke out in November 2020 and the area remains in an insecure state at this time. Mobile Clinic Project was closed before the conflict began and it is unknown when the area will be stable enough to re-engage in new projects in this area.

#### **HORN AND EAST AFRICA**

The IDRBEthiopia Horn and East Africa regional office supports the country offices in Ethiopia, Djibouti and Kenya. Although we do not initiate or carry-out projects on our own, it is our goal to provide aid and collaborative services that will benefit all the country offices.

- **Objectives/Activities for 2020**

Our Objectives for 2020 were as follows:

- Monitoring and evaluating IDRBEthiopia projects in the Horn and East Africa (HEA).
- Promotion of quality standards for all IDRBEthiopia offices in the HEA.
- Organisational capacity building to enhance IDRBEthiopia's capabilities to perform specific activities in the HEA.
- Coordination of partnerships in international development in HEA.
- Provide assistance in developing and implementing IDRBEthiopia-approved strategies in the HEA.
- Assistance in procuring funding from donors for IDRBEthiopia approved projects.

- **Successes (Failures)**

Because of Covid-19 pandemic, we struggled to meet many of our objectives during 2020. However, the pandemic afforded the country offices an opportunity to initiate a project which mitigated the loss of income and buying power for needy persons through an innovative approach which involved vouchers given to taxi drivers that could be redeemed at local shops that were willing to cooperate in this project. Another emergency project provided relief from food disaster.

- **Future Plans**

Our objectives for 2021 remain the same as in 2020. We hope to meet these objectives by encouraging personnel in the country offices to return to previous activities. We plan to support them as needed.

**IDRB**  
**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**JORDAN**

- **Objectives/ Activities for 2020**

Our objectives for 2020 were as follows:

- Travel around the region providing consultation on development and business projects.
- Maintain our local regional office in Jordan.
- Expand the portfolio with help of our new personnel as well as our partners to initiate, coordinate and manage projects among Yemen refugees.
- Expand our local office to accommodate a new portfolio with help of lawyers.
- Represent IDRB when asked.

- **Successes (Failures)**

Despite Covid-19 pandemic and its impact on Jordan and Yemen, we were able to meet our objectives for 2020.

- We limited our travel throughout the region but were able to strengthen local partnerships and provide helpful consultation via different ways of communication.
- We were able to expand the portfolio with help of our personnel as well as our partners on the work in Yemen. Details of Yemen projects are provided below.

**YEMEN PROJECT**

Situation in Yemen is known as the “world’s worst humanitarian crisis”, according to UNA-UK.

- 21.2 million people require urgent humanitarian assistance, 9.9 million of whom are children.
- A child dies every 10 minutes from malnutrition or disease.
- 3.2 million are internally displaced.
- 19.3 million in need of health care and protection services.
- 14.1 million are at risk of hunger.
- An estimated 14.8 million people lack access to basic healthcare.
- With ongoing Covid-19 pandemic the country continues to struggle with ongoing outbreaks of cholera and Chikungunya virus.
- Medical materials are in chronically short supply, and only 45% of health facilities are functioning.

For some these are just statistics, but there is a human life and well-being behind each number. And though the need is too great, we tried to bring some relief, aid, and hope to the nation with the help of our local partners and volunteers. During 2020 we coordinated the following projects: Food distribution, Rent assistance, Medical care, and Trauma training events.

**Food Distribution**

- The aim of the food distribution project is to implement and distribute quality food baskets to Yemeni refugees in the Diaspora. The distribution is organised with the help of our national partners who collect data, prepare the list of families in urgent need, and coordinate delivery.
- Only during July distribution, we were able to support 162 families (1,155 people) with food baskets that included flour, ground wheat, rice, sugar, beans, vegetable oil and saltpetre with Iodine. With recommendation from our national partners, we aimed to buy supplies from local stores and to deliver baskets in the early morning or after sunset to help them to avoid embarrassment.
- The team shared their experience “there are no words to describe the look of the people’s faces when they get the baskets. And it gives us the push to keep doing our job with a great spirit. We are so grateful that we are chosen to do this work”.

**IDRB**  
**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

- Our plan is to continue with food distribution in Yemen and among Yemeni refugees in the Diaspora if funding is provided.

**Rent Assistance**

- During 2020 we have provided rent assistance for refugees and for internally displaced people in Yemen (12 families in total) and plan to continue to support them in 2021.

**Medical Care**

- The aim of this project is to provide daily consultations and treatment through a clinic to Yemeni where healthcare is not currently available; begin a mobile medical clinic that will conduct weekly clinics in unreached areas; provide basic medical services to Yemeni refugees in the Diaspora. We also continue our weekly health education courses in prevention and basic hygiene.
- During 2020, this project enabled us to provide ongoing medical care and a few major procedures for refugees or displaced people as well as for our national partners.
- Our hope for 2021 is to partner with a local clinic to continue providing medical assistance to Yemeni. The clinic is currently in need of some medical equipment which we are hoping to assist with.

**Trauma Training events**

- The aim of the trauma training is to develop and then deliver psychological first aid training to our Yemeni partners.
- During 2020 we were able to conduct 3 trainings in trauma healing for national partners, first, caring for their well-being as they lived through some really difficult situations and then, equipping them with simple psychological first-aid tools to use with their families and other Yemeni.
- Being witnesses of a positive outcome of these trainings, we are encouraged to continue with this project.

- **2021 Planned Projects**

- Continue to travel maintaining relationships and reaching out to new potential partners.
- Expand our local office to accommodate a new portfolio with help of lawyers.
- Continue our work in Yemen and among Yemen refugees with help of our personnel as well as our partners.
- Represent IDRB when asked to.

**MOROCCO**

After years of running successful projects across the country, IDRB had to close its activities and shut down the office in January 2019 due to government regulations for NGOs in Morocco. The decision to close the office was based on long discussion and communication with specialists and lawyers. Some of our personnel remained in the country during 2020 to complete all necessary paperwork, but due to COVID-19 had to postpone the process of closing the local office. Nevertheless, it provided us an opportunity to respond to the needs of those effected by pandemic and deliver aid to local communities.

## IDRB

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

#### TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:-

- a) Select suitable accounting policies and the apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards including FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) State whether a statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures disclosed and explained in the financial statements; and
- f) Prepare on the going concern basis unless it is in appropriate 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 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.

#### SMALL COMPANIES EXEMPTION

This report has been prepared with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

On behalf of the Board:

*M Thomas*

M Thomas  
Trustee

Date: *23 September 2021*

**IDRB  
INDEPENDENT EXAMINERS' REPORT  
TO THE MEMBERS OF IDRB**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Moore Kingston Smith LLP*

**Ian Matthews**  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants

Betchworth House  
57-65 Station Road  
Redhill  
Surrey. RH1 1DL

Date: 23 September 2021

**IDRB**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2020</u>	<u>Total Funds</u> <u>2019</u>
<u>Notes</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>INCOME FROM</b>				
<b>Donations</b>	748,534	-	748,534	833,932
<b>TOTAL</b>	748,534	-	748,534	833,932
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Project expenses	746,836	-	746,836	967,585
<b>TOTAL</b>	746,836	-	746,836	967,585
<b>NET INCOME/(EXPENDITURE)</b>	1,698	-	1,698	(133,653)
<b>TRANSFER BETWEEN FUNDS</b>	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	1,698	-	1,698	(133,653)
<b>TOTAL FUNDS BROUGHT FORWARD</b>	64,773	-	64,773	198,426
<b>TOTAL FUNDS CARRIED FORWARD</b>	66,471	-	66,471	64,773

**IDRB**

**BALANCE SHEET AS AT 31ST DECEMBER 2020**

	<u>Notes</u>	\$	<u>2020</u>	\$	\$	<u>2019</u>	\$
<b><u>CURRENT ASSETS</u></b>							
Debtors	5		64,653			62,497	
Cash at bank and in hand			9,418			9,618	
			74,071			72,115	
<b><u>LESS CREDITORS:</u></b>							
Amounts falling due within one year	6		(7,600)			(7,342)	
<b><u>NET CURRENT ASSETS</u></b>							
						66,471	64,773
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>							
						66,471	64,773
<b><u>FUNDS OF THE CHARITY</u></b>							
Unrestricted funds	11		66,471			64,773	
Restricted funds	11		-			-	
						66,471	64,773

For the financial year ended 31 December 2020 the charitable company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies within Part 15 of the Companies Act 2006 relating to smaller entities.

Approved by the Board for issue on 23/9/21

*M Thomas*

**M Thomas**  
**Trustee**

Registered Company No. 03862575

## IDRB

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

#### 1. STATUS OF THE CHARITABLE COMPANY

The charitable company is limited by guarantee and does not have a share capital. Every member of the charitable company undertakes to contribute to the assets of the company in the event of the same being wound up during the time that they are a member or within one year after they cease to be a member, for the payment of the debts and liabilities of the company contracted before they cease to be a member, such amount as may be required not exceeding £1.

The company is a registered charity and as such is exempt from taxes under the provisions of the Income and Corporation Taxes Act 1988.

The charity is registered in England and Wales, the registered office is International House, 12 Constance Street, London, E16 2DQ.

#### 2. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in US dollars, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest dollar.

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

##### Going Concern

The trustees have assessed the impact of Covid-19 on the charitable company and whilst there have been some delays and cancellations to projects, the delays have been short and the impact on the charitable company has been relatively small. Whilst the ultimate impact of the pandemic cannot as yet be assessed with certainty, due to the nature of the charitable company's activities the trustees are confident that the pandemic will not impact the going concern status of the charitable company. As a result the trustees believe that the charitable company will be able to continue in operation and meet its liabilities as they fall due for a period of at least twelve months from the date of approval of the financial statements.

##### Incoming Resources

All Monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts or fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

## IDRB

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

#### 2. ACCOUNTING POLICIES (CONTINUED)

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited when donations are received.

#### Resources Expended

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds;
- expenditure on charitable activities; and
- other expenditure represents those items not falling into any other heading.

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

Governance costs comprise the cost of running the charity, including external accountancy, Trustees' legal advice and constitutional and statutory compliance costs. These have been included in support costs.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Expenditure is only recognised when a liability is incurred.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

#### Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at the rates of exchange ruling at the balance sheet date rounded to the nearest dollar. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to income and expenditure account. The exchange rate at the year end was that £1 was equivalent to \$1.36 (2019: £1 to \$1.32).

#### Financial instruments

- i) **Cash and cash equivalents**  
Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity of three months or less.
- ii) **Debtors and creditors**  
Debtors and creditors receivable or payable within one year of the reporting date are carried at their at transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

#### Cash flow statement

The Charity has taken the exemption available in para 7.1B of FRS 102 and not prepared a statement of cash flows.

**IDRB**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

3. **CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT**

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

4. **FINANCIAL INSTRUMENTS**

The financial statements include the following in respect of items held at fair value at 31 December

	<b><u>2020</u></b>	<b><u>2019</u></b>
	\$	\$
Financial assets measured at amortised cost	64,653	62,497
Financial liabilities measured at amortised cost	7,600	7,342

5. **DEBTORS**

	<b><u>2020</u></b>	<b><u>2019</u></b>
	\$	\$
Project expenses in advance	53,474	62,497
Prepayments	11,179	
	64,653	62,497

Project expenses in advance represents monies advanced to field operatives which have not been expended at the balance sheet date.

6. **CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b><u>2020</u></b>	<b><u>2019</u></b>
	\$	\$
Accruals	7,600	7,342
	7,600	7,342

**IDRB**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)**

7. **TOTAL RESOURCES EXPENDED**

	<u>Charitable</u> <u>Activities</u> <u>2020</u> \$	<u>Total</u> <u>Funds</u> <u>2020</u> \$	<u>Charitable</u> <u>Activities</u> <u>2019</u> \$	<u>Total</u> <u>Funds</u> <u>2019</u> \$
<b>Costs directly allocated to activities</b>				
General and hunger relief	88,788	88,788	110,504	110,504
Strategy development	124,428	124,428	209,961	209,961
Travelling expenses	224,933	224,933	298,603	298,603
Language study	9,373	9,373	18,422	18,422
<b>Support costs allocated to activities</b>				
Housing expenses	109,197	109,197	133,786	133,786
Children's schooling	63,478	63,478	34,888	34,888
Telephone	15,010	15,010	13,705	13,705
Printing, stationery and office expenses	80,010	80,010	99,522	99,522
Staff development expenses	3,522	3,522	18,923	18,923
Security	12,814	12,814	10,454	10,454
Bank charges and interest	913	913	4,636	4,636
Independent examiner fees	7,600	7,600	7,341	7,341
Legal and professional fees	6,770	6,770	6,840	6,840
	<u>746,836</u>	<u>746,836</u>	<u>967,585</u>	<u>967,585</u>

Included within General and hunger relief is \$nil (2019: \$nil) and within Travelling expenses is \$nil (2019: \$nil) relating to expenditure on restricted projects.

8. **EMPLOYEE INFORMATION AND KEY MANAGEMENT PERSONNEL**

Aside from the directors, the charitable company had no employees. Key management personnel include the directors of the Charitable Company.

No directors or trustees received any remuneration or reimbursement for any expenses during the year.

9. **CONTROL**

Throughout the year the company was under the control of its directors.

10. **RELATED PARTY TRANSACTIONS**

There were no related party transactions in the reporting period requiring disclosure.

**IDRB**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)**

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>General Funds 2020 \$</u>	<u>Restricted Funds 2020 \$</u>	<u>Total Funds 2020 \$</u>
Current assets	74,071	-	74,071
Current liabilities	<u>(7,600)</u>	<u>-</u>	<u>(7,600)</u>
Net assets at 31st December 2020	<u>66,471</u>	<u>-</u>	<u>66,471</u>

	<u>General Funds 2019 \$</u>	<u>Restricted Funds 2019 \$</u>	<u>Total Funds 2019 \$</u>
Current assets	72,115	-	72,115
Current liabilities	<u>(7,342)</u>	<u>-</u>	<u>(7,342)</u>
Net assets at 31st December 2019	<u>64,773</u>	<u>-</u>	<u>64,773</u>

IDRB

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)**

**12. MOVEMENT IN FUNDS**

	<u>At 1st January 2020</u> \$	<u>Incoming Resources</u> \$	<u>Outgoing Resources</u> \$	<u>Transfer between Funds</u> \$	<u>At 31st December 2020</u> \$
<b>Restricted Funds</b>					
Special gifts	-	-	-	-	-
<b>Total Restricted Funds</b>	-	-	-	-	-
<b>General Funds</b>					
Unrestricted funds	64,773	748,534	(746,836)	-	66,471
<b>Total General Funds</b>	64,773	748,534	(746,836)	-	66,471
<b>Total Funds</b>	64,773	748,534	(746,836)	-	66,471

	<u>At 1st January 2019</u> \$	<u>Incoming Resources</u> \$	<u>Outgoing Resources</u> \$	<u>Transfer between Funds</u> \$	<u>At 31st December 2019</u> \$
<b>Restricted Funds</b>					
Special gifts	-	-	-	-	-
<b>Total Restricted Funds</b>	-	-	-	-	-
<b>General Funds</b>					
Unrestricted funds	198,426	833,932	(967,585)	-	64,773
<b>Total General Funds</b>	198,426	833,932	(967,585)	-	64,773
<b>Total Funds</b>	198,426	833,932	(967,585)	-	64,773

**PURPOSE OF RESTRICTED FUNDS**

**Special gifts:** The balance is for gifts donated to the charity for specific projects or for overseas operatives to spend as they require.

**IDRB**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	<u>2020</u>		<u>2019</u>	
	\$	\$	\$	\$
<b><u>GROSS INCOME FROM ALL SOURCES</u></b>				
<b>Charitable Donations -</b>				
Benevolent project funds	748,534		833,932	
<b>Total income</b>	748,534	748,534	833,932	833,932
 <b><u>TOTAL EXPENDITURE OUT OF THE CHARITY'S INCOME FUNDS</u></b>				
<b>Operating Expenses -</b>				
Bank charges and interest	913		4,636	
Independent examiner fees	7,600		7,341	
	8,513		11,977	
 <b>Benevolent Projects Expenses -</b>				
General and hunger relief	88,788		110,504	
Strategy development	124,428		209,961	
Travelling expenses	224,933		298,603	
Language study	9,373		18,422	
	447,522		637,490	
 <b>Benevolent Projects Support Expenses -</b>				
Housing expenses	109,197		133,786	
Children's schooling	63,478		34,888	
Telephone	15,010		13,705	
Printing, stationery and office expenses	80,010		99,522	
Staff development expenses	3,522		18,923	
Security	12,814		10,454	
Legal and professional fees	6,770		6,840	
	290,801		318,118	
 <b>Total expenditure</b>		(746,836)		(967,585)
 <b>Surplus/(Deficit) for the year</b>		1,698		(133,653)