



MOORE Kingston Smith

IDRB

REGISTERED CHARITY NO. 1101170

COMPANY NO. 03862575

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER 2020

IDRB

REPORT OF THE DIRECTORS AND TRUSTEES

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

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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. IDRB 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 IDRB 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.

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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.

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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, IDRB-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 IDRB 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 IDRB-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

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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.

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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.

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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 Chachiquana 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 Chachiquana 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.

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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 IDRB-Ethiopia'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 IDRB 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 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 2020**

Our Objectives for 2020 were as follows:

- 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.

- **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.

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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".

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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.

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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>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
		<u>Funds</u>	<u>Funds</u>	<u>2020</u>	<u>2019</u>
	<u>Notes</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
INCOME FROM					
Donations		<u>748,534</u>	<u>-</u>	<u>748,534</u>	<u>833,932</u>
TOTAL		<u>748,534</u>	<u>-</u>	<u>748,534</u>	<u>833,932</u>
EXPENDITURE ON					
Charitable activities					
Project expenses	7	<u>746,836</u>	<u>-</u>	<u>746,836</u>	<u>967,585</u>
TOTAL		<u>746,836</u>	<u>-</u>	<u>746,836</u>	<u>967,585</u>
NET INCOME/(EXPENDITURE)		<u>1,698</u>	<u>-</u>	<u>1,698</u>	<u>(133,653)</u>
TRANSFER BETWEEN FUNDS		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		<u>1,698</u>	<u>-</u>	<u>1,698</u>	<u>(133,653)</u>
TOTAL FUNDS BROUGHT FORWARD		<u>64,773</u>	<u>-</u>	<u>64,773</u>	<u>198,426</u>
TOTAL FUNDS CARRIED FORWARD		<u>66,471</u>	<u>-</u>	<u>66,471</u>	<u>64,773</u>

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BALANCE SHEET AS AT 31ST DECEMBER 2020

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

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

**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.

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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 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.

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**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

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

5. **DEBTORS**

	<u>2020</u>	<u>2019</u>
	\$	\$
Project expenses in advance	53,474	62,497
Prepayments	<u>11,179</u>	<u> </u>
	<u>64,653</u>	<u>62,497</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>2020</u>	<u>2019</u>
	\$	\$
Accruals	<u>7,600</u>	<u>7,342</u>
	<u>7,600</u>	<u>7,342</u>

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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> \$
Costs directly allocated to activities				
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
Support costs allocated to activities				
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.

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

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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>
	\$	\$	\$	\$	\$
Restricted Funds					
Special gifts				-	-
Total Restricted Funds	-	-	-	-	-
General Funds					
Unrestricted funds	64,773	748,534	(746,836)	-	66,471
Total General Funds	64,773	748,534	(746,836)	-	66,471
Total Funds	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>
	\$	\$	\$	\$	\$
Restricted Funds					
Special gifts				-	-
Total Restricted Funds	-	-	-	-	-
General Funds					
Unrestricted funds	198,426	833,932	(967,585)	-	64,773
Total General Funds	198,426	833,932	(967,585)	-	64,773
Total Funds	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.

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

	\$	<u>2020</u>	\$	<u>2019</u>	\$
<u>GROSS INCOME FROM ALL SOURCES</u>					
Charitable Donations -					
Benevolent project funds		748,534		833,932	
Total income		<u>748,534</u>	748,534	<u>833,932</u>	833,932
<u>TOTAL EXPENDITURE OUT OF THE CHARITY'S INCOME FUNDS</u>					
Operating Expenses -					
Bank charges and interest		913		4,636	
Independent examiner fees		7,600		7,341	
		<u>8,513</u>		<u>11,977</u>	
Benevolent Projects Expenses -					
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	
		<u>447,522</u>		<u>637,490</u>	
Benevolent Projects Support Expenses -					
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 profesional fees		6,770		6,840	
		<u>290,801</u>		<u>318,118</u>	
Total expenditure			(746,836)		(967,585)
Surplus/(Deficit) for the year		<u><u>1,698</u></u>		<u><u>(133,653)</u></u>	