
**INTERNATIONAL DISASTER AND EMERGENCY AID WITH LONG TERM SUPPORT
CHARITABLE INCORPORATED ORGANISATION (CIO)**

Registered Charity No 1181968

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

Barnes Roffe Advisory Limited

Chartered Accountants
Charles Lake House
Claire Causeway
Crossways Business Park
Dartford
Kent
DA2 6QA

International Disaster and Emergency Aid with Long term Support

Accounts for the Year Ended 31 March 2025

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Governing Document

IDEALS is a charitable incorporated organization (CIO) and is governed by a constitution. The CIO registered with the Charity Commission on 11th February 2019, and the previous IDEALS charity (Registered charity no. 1080144) transferred its funds and activities to the IDEALS CIO on 1st April 2024 to convert from an unincorporated association to a CIO.

REFERENCE AND ADMINISTRATION DETAILS

Other Names Charity is known by

IDEALS or I.D.E.A.L.S

Registered Charity No.

1181968

Address

17 Carsick View Road
Sheffield S10 3LZ

Trustees

Dr Andrew Ferguson MRCGP MFPHM MPH (Co-Chair)
Mr Graeme Groom MA FRCS (Co-Chair)
Dr Eamon McCoy MD FRCA
Mr Oliver McTernan
Ms Sarah Phillips BSc MB FRCS
Prof Nigel Silman BSc FIBMS PhD
Mr Timothy Goodacre BSc MBBS FRCS
Mr Basil Budair MBBS MSc FRCS

Finance Controller

Mr Leon Date

Bankers

The Co-Operative Bank; online business account

Accountants

Barnes Roffe Advisory Limited
Chartered Accountants
Charles Lake House, Claire Causeway, Crossways Business
Park, Dartford, Kent, DA2 6QA

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STRUCTURE GOVERNANCE AND MANAGEMENT

Trustee Selection

The Trust requires a minimum of three trustees and every trustee shall be appointed for an open-ended term by a resolution at a special meeting. Trustees are selected for their ability to make an effective contribution to the charity in terms of skill and experience. The target number of trustees is not fixed and additional trustees may be appointed after identifying attributes that complement those of the existing board. During the past year there were no resignations. The fact that Mr Basil Budair was appointed as a new trustee on 18th January 2024 was mistakenly omitted from last year's report.

Management

IDEALS CIO has no paid full time employees and is run by the trustees. For technical activities, such as taking of minutes, oversee of accounts and fundraising, fees are allowed. The charity is reliant upon the time, skill and resources donated by its trustees and other supporters, for which it is extremely grateful. The trustees receive no remuneration or other benefits.

Relationship with Other Parties and Organisations

We continue to benefit, partly through trustees, from close working relationships with specialist volunteer health professionals at King's College Hospital and a number of other teaching hospitals in London and elsewhere in the United Kingdom. We have also been accredited by the World Health Organisation (WHO) as an Emergency Medical Team (EMT) specialising in trauma and limb reconstruction.

OBJECTS AND ACTIVITIES

Objects: To relieve poverty, distress and suffering in any part of the world (including starvation, sickness or any physical disability or affliction) primarily arising from public calamity (including famine, earthquake, pestilence, war and civil disturbance) in particular by the provision of, or assistance in the provision of humanitarian long term rehabilitation and recovery programmes.

Summary of Main Activities in Relation to these Objects

IDEALS CIO was established in 2019 with the aim of continuing the work of IDEALS (Registered Charity No. 1080144); to help relieve poverty, distress and suffering in any part of the world affected by conflict and/or natural disaster. Since 2000 IDEALS had worked extensively in Bosnia-Herzegovina, Sri Lanka, Pakistan, Chile, the occupied Palestinian territory and Lebanon, providing humanitarian aid on a sustainable basis, forging links between emergency relief and long-term development.

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Led by highly experienced and committed health professionals, and in partnership with local colleagues, we:

- Support the delivery of primary and secondary health care services during emergencies and throughout the subsequent recovery and reconstruction of the health sector;
- Train local health workers;
- Provide essential equipment, drugs and medical supplies; and
- Help develop locally appropriate systems of health care and referral pathways.

We are committed to the strengthening of technical and administrative capacity within local organisations, with the aim of achieving meaningful and sustainable improvements in the delivery of health care for those most in need. We do this as volunteers, with no salaried staff, no office costs and minimal administrative costs in the UK. Thus over 90% of all private donations or grants received are used to deliver, monitor and evaluate projects alongside our local partners.

Charitable Expenditure and Risk Management

- The process begins with a series of field visits designed to identify credible local partners in a new target area. Beneficiaries are identified purely on the basis of need, irrespective of ethnicity, gender, age, sexual orientation, religious belief or political persuasion.
- These visits, conducted by IDEALS CIO's trustees, assess potential partners in terms of the:
 - organisational structure and governance systems;
 - financial (including procurement), administrative, human resource, programmatic and safeguarding policies and procedures;
 - skill mix of partner staff, both technical and managerial;
 - organisational history (sources of funding and thematic priorities);
 - quality of services provided; and
 - references provided by one or more recent partners/donors.
- Following the field visits the Home Office List of Proscribed Terrorist Organisations and HM Treasury Consolidated List of Financial Sanctions Targets in the United Kingdom are also reviewed to avoid partnering proscribed organisations or suspect individuals.
- Having identified a potential partner organisation, project concepts/proposals and related budgets are developed in collaboration with that organisation.
- A project concept/proposal and related budget must then be approved by the trustees/Board of Directors of both IDEALS CIO and the potential partner organisation.

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- Once approved by both parties a partnership agreement is developed, agreed and signed.
- Once signed, monies will be transferred by IDEALS CIO to a partner's dedicated project account according to the terms of the partnership agreement.
- IDEALS CIO **never** commits monies under the terms of a partnership agreement without the funds being immediately available (either in IDEALS CIO's sole charitable account or following the signing of an agreement with a donor).
- Only pre-agreed trustees (Co-Chairs) or the finance controller can authorise transfers.
- The partner will submit project monitoring/final evaluation reports and expenditure statements according to the terms of the partnership agreement.
- These documents will be carefully reviewed by IDEALS CIO's Co-Chairs, with verbal and written summaries subsequently submitted to the IDEALS CIO Board.
- Regular monitoring visits conducted by IDEALS CIO's trustees will be used to validate these reports and statements: specifically, all receipts, ledgers and supporting bank statements relating to project expenditure will be copied and reviewed. These visits will also be used to confirm project progress and, in particular, that the charity's objects are being met.
- If there is no suitable partner in a new project area, or it makes more sense to implement a project directly, then IDEALS CIO will assume responsibility for project implementation; in which case IDEALS CIO trustees will be responsible for all operational, financial and due diligence aspects of project delivery.

Charitable Income

- Charitable income, both restricted and unrestricted, is generated from private donations and grants secured from institutional donors and charity partners.
- Gift Aid is claimed on all private donations from UK taxpayers.
- All fundraising activities are discussed and approved by the IDEALS CIO Board.

Overall Financial Management

- IDEALS CIO's finance controller maintains a spreadsheet of all charitable income and expenditure, supported by originals or copies of all related receipts, bank statements and partnership agreements.
- The spreadsheets form the basis of the verbal and written financial updates compiled by the finance controller for the IDEALS CIO Board.
- The IDEALS CIO Board thus maintains overall responsibility for financial probity and planning.
- IDEALS CIO is registered with the UK Charity Commission. As such an annual report and statement of accounts are produced, in keeping with the requirements of the Commission. These documents

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incorporate an Independent Examiner's Report prepared by a reputable firm of Chartered Accountants. An audit of accounts has not been required to date, as section 43(1/2) of the Charities Act 1993 states that such an audit is only required if the annual turnover of the charity exceeds £1 million.

IDEALS CIO's Project Activity in the Past Year

IDEALS CIO assumed responsibility for all operational activity and financial transactions (income and expenditure) from IDEALS (Registered Charity No. 1080144) on 1st April 2024.

Trauma And Limb Reconstruction Surgery In Gaza – Responding To The Current Crisis And Building For The Future

Background

We have been active in Gaza since 2009; intensively since the 51 Day War in 2014. Our aim is to improve the management of major trauma, including complex limb injuries, through a combination of treatment, training, capacity building and the procurement of essential equipment/consumables.

Current Crisis

The war in Gaza began on 7th October 2023. As of the 31st March 2025:

- At least 57,185 Palestinians in Gaza have been killed and 140,698 injured. Women and children, tragically, make up 70% of all those killed to date.
- Many people remain missing, presumably buried under the rubble, waiting for rescue or recovery.
- There are still regular bombardments across Gaza from air, land and sea, with intensive ground operations and fighting between Israeli forces and Palestinian armed groups.
- Only 18 of 36 hospitals across Gaza are even partially functional, with none functioning in north Gaza. Not a single hospital is fully functional and all health facilities are facing critical shortages of staff, fuel and medical supplies. Eight field hospitals are operational, providing some support to a fragmented and overwhelmed health care system.
- Only 68 of 176 (39%) primary health care facilities are even partially functional, because of damage or a lack of fuel and/or staff and/or drugs/supplies. This severely compromises access to health care for everyone, but particularly young children, pregnant and breastfeeding women, older persons, persons with disabilities and patients with non-communicable diseases (NCDs).
- There are an estimated 50,000 pregnant women in Gaza and more than 180 giving birth every day in the most challenging conditions; with limited access to midwives, doctors or health care facilities.

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Maternal death, miscarriage and preterm birth rates have risen significantly, particularly in the north of Gaza.

- An estimated 14,500 patients with life-threatening conditions are in urgent need of medical evacuation, including over 5,500 children.
- A severe water shortage, consumption of contaminated water, massive overcrowding in shelters and breakdown of the vaccination programme have already resulted in a surge in communicable disease reports, with cases of diarrhoea, respiratory tract infections and hepatitis A still extremely high, and the first case of polio in Gaza in 25 years confirmed. There has also been a concerning increase in the number of cases of mumps and meningitis, with potentially devastating outbreaks of typhoid, cholera and measles still possible.
- 1.8 million Palestinians were displaced from their homes, fleeing to emergency shelters or the homes of family/friends, with many displaced multiple times and now returning to homes damaged or destroyed.
- Critical food shortages have created famine conditions across Gaza, especially in the north. The United Nations Children's Fund (UNICEF) has reported a staggering and rapid rise in acute malnutrition levels among children.
- Mains electricity has been unavailable since 11th October 2023, with completely inadequate fuel supplies for emergency generators, even at hospitals.
- At least 428 aid workers have been killed in Gaza. The targeting of health care has been consistent, with 62 attacks on health care facilities and ambulances already reported in 2025 to date.

Our Work During The War

Our immediate objective was to get surgical teams and life-saving equipment/supplies into Gaza quickly and on a regular basis. Our first team worked at the European hospital for two weeks from 27th December 2023, and we have deployed another seven teams of between one and four specialist surgeons and anaesthetists since then to the European and Nasser hospitals, both in Khan Younis. However, in this past year multiple missions have also been cancelled because of the closure of Rafah crossing in May 2024 and the volatile security situation, and in February 2025 we had a team of four specialists denied access by the Israeli authorities.

We have been able to support local colleagues, exhausted and fearful for their families, with the emergency surgical management of survivors of major trauma (predominantly blast and crush injuries), and the subsequent management of patients with complex limb injuries. So many of these patients have lost family members and have devastating, disabling wounds, requiring multiple operations and lifelong rehabilitation.

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A Summary of Our Clinical Activity to Date

Intervention	Total
Surgical Procedure	683
Consultation	816
Total	1,499

Even if there is a ceasefire and ultimately a more permanent peace, however, we are only at the beginning of a recovery process that will take decades. As of the end of March 2025 there are 35,000 patients in Gaza with acute and ongoing rehabilitation needs as a result of their injuries (25% of all those injured); 24,000 of whom have major limb injuries, including amputations.

Lebanon Emergency Response

Background

By October 2024, 2,083 people had been killed in Lebanon since fighting broke out between Hezbollah and the Israeli military on October 8th 2023; over half of these deaths occurring in the preceding three weeks. A total of 9,869 people had been injured, with burn and hand injuries a significant issue amongst the survivors. These figures continued to rise as many people were buried beneath the rubble, or simply missing, and the Israeli military continued its attacks on Lebanon beyond the subsequent ceasefire. Hospitals in southern Lebanon had shut down due to damage sustained in attacks and supply shortages, with three suspending operations entirely.

In addition Lebanon's economic collapse, compounded by the conflict, had severely limited access to essential goods and services. Inflation, currency devaluation and widespread shortages of basic needs had deepened the country's reliance on humanitarian assistance. Agricultural land had been damaged by fires from attacks, and rental prices had surged in areas with high concentrations of an estimated 600,000 displaced persons, exacerbating the population's vulnerability.

Our Response

In the aftermath of this fighting between Hezbollah and the Israeli military, and at the request of the Lebanese Ministry of Public Health (MoPH), IDEALS CIO initiated an emergency response early in 2025; focused on improving surgical and rehabilitation services for patients with significant hand injuries requiring some form of reconstruction.

We first sent a team of two hand surgeons and one hand physiotherapist to Lebanon in March 2025. They conducted joint outpatient and theatre sessions with local clinicians, reviewing 60 patients and subsequently

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operating on 12 of them. They also delivered a two-day training workshop for 19 local physiotherapists, providing an introduction to hand therapy and the management of complex blast injuries. All these activities took place at the Bahman hospital, Beirut.

Follow-up missions and educational/training activities have been planned for 2025/26 and we are also considering supporting trauma capacity building interventions at the Turkish hospital, Saida.

RESERVES POLICY

The policy of the Charity is to keep reserves to a minimum and to ensure that all donations are assigned to beneficiaries as soon as possible.

FINANCIAL PERFORMANCE

The financial performance of the Charity is set out on pages 13-14, with the total funds of the charity at the year-end being £598,779 (£120,278 being unrestricted and £478,501 being restricted). Included within the restricted funds is stock held at the year-end of £200,241 relating to surgical equipment which has been purchased for donation to aid projects within the Gaza Limb Reconstruction mission, however due to security and travel restrictions to the area, they have remained in storage in the UK until such a time as they can be safely delivered to the relevant project partners.

The trustees continued with a specialist insurance policy during the year to cover those volunteering in an active war zone in Gaza.

TRIBUTES AND THANKS

As in previous years the trustees are very grateful to Barnes Roffe, Chartered Accountants, who have loyally followed our activities for several years and advised us on appropriate accountancy procedures and undertake this work without a fee. This has been vital in helping us to continue and has contributed greatly to our success.

Our website continues to benefit from the wonderful technical support and guidance of Mr Freddie Groom; we are hugely grateful to him for this vital work, again undertaken without a fee.

The continued support of our colleagues and friends at KCH has been inspirational; such commitment over such a long period of time is rare and hugely valued.

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Grateful thanks are again recorded for the loyal and excellent work by IDEALS CIO's financial controller, Mr Leon Date.

I declare, in my capacity as a charity trustee, that

- **the trustees have approved the report above; and**
- **have authorised me to sign it on their behalf.**



Signature: **Dr Andrew Ferguson, Co-Chair**

Date: **30-Jan-2026**

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Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 13 to 19.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Ben Bradley FCA
Barnes Roffe Advisory Limited
Chartered Accountants
Charles Lake House
Claire Causeway
Crossways Business Park
Dartford
Kent
DA2 6QA

Date: 30-Jan-2026

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Statement of Financial Activities

	Note	Unrestricted Funds 2025 £	Restricted Fund 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	3	143,434	477,324	620,758	411,657
Investment income	3	1,792	-	1,792	506
Total income and endowments		<u>145,226</u>	<u>477,324</u>	<u>622,550</u>	<u>412,163</u>
Expenditure on:					
Costs of activities in furtherance of the objects of the charity					
Fund Raising & Publicity	4	13,112	-	13,112	4,360
Charitable activities	4	23,110	166,908	190,018	242,473
Total expenditure		<u>36,221</u>	<u>166,908</u>	<u>203,130</u>	<u>246,833</u>
Net income / (expenditure)		109,004	310,416	419,420	165,330
Transfer between funds		-	-	-	-
Net movement in funds	9	<u>109,004</u>	<u>310,416</u>	<u>419,420</u>	<u>165,330</u>
Total funds brought forward at 1 April 2024	9	150	-	150	14,029
Funds Transfer from previous charity under merger accounting	9	11,124	168,085	179,209	-
Total funds carried forward at 31 March 2025	9	<u>120,278</u>	<u>478,501</u>	<u>598,779</u>	<u>179,359</u>

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Balance sheet at 31 March 2025

	Note	General Fund £	Restricted Fund £	Total 31.03.25 £	Total 31.03.24 £
Current Assets					
Stock	6	-	200,241	200,241	-
Cash at bank and hand	7	125,578	278,260	403,838	-
Total Current Assets		<u>125,578</u>	<u>478,501</u>	<u>604,079</u>	<u>-</u>
Creditors: amounts falling due within one year	8	<u>(5,300)</u>	<u>-</u>	<u>(5,300)</u>	<u>(18,558)</u>
Net current assets		120,278	478,501	598,779	(18,558)
Total Net Assets		<u>120,278</u>	<u>478,501</u>	<u>598,779</u>	<u>(18,558)</u>
Funds of the charity					
Restricted funds	10(ii)	-	478,501	478,501	168,085
Unrestricted funds	10(i)	120,278	-	120,278	11,274
Total Funds		<u>120,278</u>	<u>478,501</u>	<u>598,779</u>	<u>179,359</u>

The charity's trustees acknowledge their responsibilities for the preparation of the accounts.

The charity's trustees consider that the charity is entitled to exemption from the requirement to have an audit under section 43(2) of the Charities Act 1993.

The accounts were approved by the trustees on 30-Jan-2026 and signed on its behalf.



Dr Andrew Ferguson - Chairman

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Notes to the Accounts

1. General Information

International Disaster and Emergency Aid with Long Term Support (IDEALS) is a Charitable Incorporated Organisation (CIO) and registered charity incorporated in England and Wales. The registered office is 17 Carsick View Road, Sheffield, SS10

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006* and UK Generally Accepted Accounting Practice.

2. Accounting policies

- 2.1** The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Merger Accounting

The previous charity, IDEALS (Register charity no. 1080144), converted, and transferred its funds and activities to IDEALS CIO (Registered charity no.1181968) on 1 April 2024. In accordance with the Charity SORP this has been accounted for using merger accounting. As such assets, liabilities and funds of the previous IDEALS charity have been presented as though they had always been part of IDEALS CIO, including the comparative financials for 2024.

2.3 Income

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

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2.3 Recognition of income (continued)

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.4 Expenditure and liabilities

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Creditors

The charity has creditors which are measured at settlement amounts less any discounts.

2.5 Assets

Stocks

Stocks are measured at the lower of cost or net realisable value.

2.6 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

3. Analysis of income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Donations:				
General donations	40,207	430,444	470,651	318,132
Just Giving and The Big Give Trust	86,836	43,180	130,016	82,462
Gift Aid Tax Refunds	15,341	3,701	19,041	11,063
CAF Donations	1,050	-	1,050	-
	<u>143,434</u>	<u>477,324</u>	<u>620,758</u>	<u>411,657</u>
Other trading activities:				
Investment income receipt	1,792	-	1,792	506
Total Income	<u>145,226</u>	<u>477,324</u>	<u>622,550</u>	<u>412,163</u>

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4. Analysis of expenditure

Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Fund Raising and Publicity	13,112	-	13,112	4,360
Charitable activities:				
Operational Costs	5 2,410	166,908	169,318	234,573
Management and Administration	20,700	-	20,700	7,900
	<u>23,110</u>	<u>166,908</u>	<u>190,018</u>	<u>242,473</u>
Total Expenditure	<u>36,221</u>	<u>166,908</u>	<u>203,130</u>	<u>246,833</u>

5. Analysis of operational costs

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Project monitoring/ development	-	-	-	125
Travel & Accommodation	-	19,943	19,943	34,234
Equipment	-	112,865	112,865	21,098
Equipment storage	-	5,183	5,183	-
Currency	-	11,793	11,793	-
IDEALS Local Partner grants and project funding	-	-	-	136,557
General Expenses	2,410	6,943	9,353	22,208
Insurance	-	10,180	10,180	20,351
Total operational costs	<u>2,410</u>	<u>166,908</u>	<u>169,318</u>	<u>234,573</u>

6. Stocks

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Equipment Stock	-	200,241	200,241	-
Total Stock	<u>-</u>	<u>200,241</u>	<u>200,241</u>	<u>-</u>

7. Cash at bank and in hand

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Cash at bank and in hand	125,578	278,260	403,838	197,917
Total cash at bank and in hand	<u>125,578</u>	<u>278,260</u>	<u>403,838</u>	<u>197,917</u>

8. Creditors and accruals

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Accruals	5,300	-	5,300	18,558
Total creditors and accruals	<u>5,300</u>	<u>-</u>	<u>5,300</u>	<u>18,558</u>

9. Independent examiner's fee

The independent examiner's fee amounts to £2,800 (2024 - £2,800). However, the fee relates to donated services and therefore corresponding income of £2,800 (2024 - £2,800) has also been recognised.

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Fund Receipts and Payments Account - General

10. Fund reconciliation

(i) Unrestricted funds	Total 2025 £	Total 2024 £
Incoming resources from general donations	40,207	53,194
Incoming resources from Just Giving and The Big Give Trus	86,836	64,813
Gift Aid Tax Refunds	15,341	11,063
CAF Donations	1,050	-
Investment income	1,792	506
Total income	145,226	129,576
Costs of activities in furtherance of the objects of the charity;		
Fundraising & Publicity	13,112	4,360
Operational Costs	2,410	-
Management and Adminisitration	20,700	7,900
Total expenditure	36,221	12,260
Net income / (expenditure)	109,004	117,316
Transfer to restricted funds	-	(109,215)
Total funds b/fwd at 1 April 2024	150	3,173
Funds Transfer from previous charity under merger accounting (see note 2.2)	11,124	-
Total funds carried forward at 31st March 2025	120,278	11,274
Analysis of net assets		
Cash at bank and hand	125,578	-
Creditors: amounts falling due within one year	(5,300)	-
Total	120,278	-

International Disaster and Emergency Aid with Long term Support

Accounts for the Year Ended 31 March 2025

Receipts and Payments Account - Restricted Funds

10. Fund reconciliation

(i) Restricted funds

	Gaza Limb Reconstruction Training	Lebanon Syrian Refugees	2025 £	2024 £
Incoming resources from general donations	422,871	7,573	430,444	264,939
Incoming resources from Just Giving and The Big Give Trust	41,971	1,209	43,180	16,626
Gft Aid Tax Refunds	3,441	260	3,701	1,023
Total income	468,282	9,042	477,324	282,588
Costs of activities in furtherance of the objects of the charity;				
Project monitoring/development	-	-	-	125
Travel & Accomodation	16,556	3,387	19,943	34,234
Equipment	112,865	-	112,865	21,098
Equipment Storage	5,183	-	5,183	-
Currency	11,793	-	11,793	-
IDEALS local partner grants and project funding	-	-	-	136,557
General Expenses	6,943	-	6,943	22,208
Insurance	7,140	3,040	10,180	20,351
Total expenditure	160,481	6,427	166,908	234,573
Net income / (expenditure)	307,801	2,614	310,416	48,015
Transfer from unrestricted Funds	-	-	-	109,215
Total funds brought forward at 1 April 2024	-	-	-	10,855
Funds Transfer from previous charity under merger accounting (see note 2.2)	168,085	-	168,085	-
Bank balances at 31st March 2025	475,886	2,614	478,501	168,085
Analysis of net assets				
Stocks	200,241	-	200,241	-
Cash at bank and hand	275,646	2,614	278,260	186,643
Creditors: amounts falling due within one year	-	-	-	(18,558)
Total	475,886	2,614	478,501	168,085