

IDRB

REGISTERED CHARITY NO. 1101170

COMPANY NO. 03862575

UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED  
31ST DECEMBER 2017



## **IDRB**

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

<b><u>REGISTERED OFFICE:</u></b>	Tenison House, Tweedy Road, Bromley, Kent, BR1 3NF
<b><u>PRINCIPAL ADDRESS:</u></b>	Quest House, 1st Floor, 73 Balcombe Road, Horley, RH6 9AB
<b><u>DIRECTORS AND TRUSTEES</u></b>	R Mayfield (Resigned 15 June 2018) D Mills M Rogers M Thomas S Helms (Appointed 15 June 2018)
<b><u>COMPANY SECRETARY</u></b>	M Thomas
<b><u>SOLICITORS</u></b>	Weller's Tenison House Tweedy Road Bromley. BR1 3NF
<b><u>EXAMINERS</u></b>	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 2017.

# **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. 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 the charity should aim to maintain total reserves of \$68,000. Annual budgets are prepared to maintain this 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 the trustees and regularly monitored by the treasurer.

As at 31 December 2017, the amount of these reserves in the Charity's unrestricted funds amounted to \$129,771. 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 2017, IDRB received a total income of \$846,992 (2016: \$856,056), a 1% decrease. Total funds at the year end were \$130,471 (2016: \$73,169).

The levels of both income and expenditure in 2017 were lower in relation to those in 2016, resulting in a surplus for the year of \$57,302 (2016: deficit \$63,199).

#### **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

##### IDRB-DJIBOUTI

#### Objectives

1. Provide community development to rural communities in at least three districts through an ongoing livestock health program.
2. Provide relief to refugees residing in Djibouti.
3. Provide relief to urban refugees through food distributions and medical consultations.
4. Provide small job opportunities through a development project for urban refugees in Djibouti City.
5. Provide expertise and capacity building in the education sector, both in the Markazi refugee camp and with urban refugees.

#### Activities and Outcome

1. Our personnel provided transportation, per diems, logistics, drugs and expertise in support of government trained (non-salaried) veterinary technicians.  
In conjunction with Djibouti government veterinary technicians, IDRB planned and carried out 67 days of veterinary consultations. IDRB staff treated 28,282 animals in 2017 who were suffering from various diseases, such as parasites and bacteria.
2. IDRB contracted with a series of short-term volunteers (medical professionals) to provide health care to Yemeni refugees temporarily living in the Markazi, Djibouti.
3. IDRB provided start-up capital for two families to begin a small vegetable stand. Additionally, five qualified families received sowing machines and some basic training to begin repairing clothes or making clothing to sell.
4. IDRB volunteers worked under the authority of the NGO Africa Action Humanitarian International to provide primary care services to patients at the Markazi refugee clinic in Obock, which is responsible for the health of the 1,300 refugees who live there.
5. The IDRB distributed food baskets to 80 families during the month of Ramadan, according to humanitarian standards. In addition, the organization also provided weekly food to 14 poor families in Ambouli district for a period of 4 months. These projects reached approximately 600 individuals using a budget of \$ 26,000.
6. IDRB volunteers in the health project provided services to :

1061 Adults over age 18  
828 Women over the age of 18  
232 Men over the age of 18

501 Total Children 17 and under  
281 Girls 17 and under  
220 Boys 17 and under

Women's Health  
77 Prenatal Care Visits  
72 Family Planning Visits  
**1711 Total patients seen in total**

## **IDRB**

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

7. In addition to providing basic primary care, the IDRB has also donated more than US \$10,450 in medicines and hygiene items to support AAHI efforts. These medications include (but are not limited to) topical analgesics, topical antibiotic creams, soaps for acne, antibacterial soap, antihistamines, salbutamol syrup and cough syrup. In addition, IDRB organized an eye care project in which a brief instructional eye care lesson was given, sunglasses were distributed, and a screening and distribution of reading glasses to refugees.
8. IDRB assisted the Lutheran World Foundation to implement a summer program for refugee women and girls that included developing basic sewing skills, crochet, cutting hair and henna painting. These were accomplished with the hope of providing women with skills that could be used in the future for income-generating enterprises. These women were linked to the local women's association. IDRB also provided a Conversational English course on a basic and advanced level for Yemeni refugees in Markazi Camp.

#### **Unmet Goals**

1. From July through December of 2017 the English classes and life skill classes were discontinued because the volunteer returned to her home country.

#### **Future Plans**

IDRB-DJIBOUTI plans to continue its ongoing livestock health project in districts in the Northern and Southern parts of Djibouti. The health project with Yemeni refugees will continue and plans to involve medical personnel from outside Djibouti who can offer expertise in areas like vision and dental. We will continue to provide relief and development opportunities to refugees in Djibouti city. IDRB staff will submit a proposal to the Ministry of Agriculture for an urban gardening project, that includes training refugees and local Djiboutians in the methods. If government permissions allow, we will also continue the medical work in the Markazi refugee camp.

#### **Strategies**

1. We focus on providing solutions to specific, limited aspects of larger social problems rather than trying to develop comprehensive projects which address multiple inter-related issues.
2. We believe the recipients of development and/or relief aid are the best ones to identify their own needs. In order to fully understand their felt needs it is necessary to operate, whenever possible, in the recipient's mother tongue (language). It is necessary to develop programmes at the "grass roots" level, on site.
3. We believe a few good people can be of more help than much money. For this reason we try to engage professionals who are passionate about development and relief work and passionate about the people they are trying to help.
4. While this is not exclusively true, we focus our work on rural, disadvantaged and displaced people.

#### **IDRB-ETHIOPIA**

##### **Mobile Clinic Project for Rural Tigray (also called "Outreach Support Project")**

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. The project is designed to provide 10 remote villages (approximately 2,000 people in the Hintalo-Wejirat and Alaje 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 May 2015 – April 2018 (36 Months) and is contingent upon funding, adequate staffing of personnel, and government approval. The project is ongoing.

## REPORT OF THE DIRECTORS AND TRUSTEES (continued)

### Solar Cooker Project for Rural Tigray

In December 2015, IDRB signed a project agreement with the Tigray Region's Mines and Energy Agency and the Tigray Region's Bureau of Planning and Finance Aid Coordination Core Process to implement the "Solar Cooker Project for Rural Tigray." This is a renewable energy pilot project with an overall goal of reducing the effects of deforestation and erosion in rural Tigray, improving the work time of rural people, better health due to not breathing smoke from cooking with wood or charcoal, and providing monthly family savings of at least 500 birr as a result of using free solar energy. The objective is to determine the desire and feasibility of a larger long-term project by piloting with 50 solar cookers in rural Tigray. The communities initially targeted will be a focus on 10 rural villages in the Atsbi Wenberata Woreda, Tsada Amba Woreda, and Ganta Afeshum Woreda in the Tigray Region.

The project duration was established as 12 months and was completed on 31 December 2017. The terminal evaluation is being finalised.

### Tigray Alternative Fuel Briquette Project

On 6 May 2016, IDRB signed a project agreement with the Tigray Region's Mines and Energy Agency and the Tigray Region's Bureau of Planning and Finance Aid Coordination Core Process to implement the "Tigray Alternative Fuel Briquette Project."

This project is designed to produce fuel briquettes from burnable waste material. Briquette Presses are used to make fuel briquettes. Stoves and injera cookers will be made in local workshops to burn the briquettes. The Tigray Alternative Fuel Briquette Project is being implemented by the Project Manager, Project Coordinator, 3 project facilitators, and day labourers. The activities of the project include selecting beneficiaries, training national workers (selected by the project director) in use and setup of the briquette presses, and ongoing maintenance. Data collection is used to improve the project and curb the effects of deforestation and erosion.

The project will focus on 3-4 urban areas in Tigray. (Mekele, Adigrat, Axum, and Shire)

The project is designed to assist the beneficiaries with a monthly savings of at least 200 birr as well as providing beneficiary time savings and community desire for more briquettes which can generate income for beneficiaries.

This project was signed again on 23 May 2017 with a new completion date of 30 June 2018.

### Solar Cooker Alternative Energy Project for the Rural Amhara

In June 2016, IDRB signed a project agreement with the Amhara Region's South Wollo Zone Finance and Economic Development Department (SWDoFED) and the Amhara Region's South Wollo Department of Water Resource Development (SWDoWRD) to implement the "Solar Cooker Alternative Energy Project for the Rural Amhara."

This is a renewable energy pilot project with an overall goal of reducing the effects of deforestation and erosion in rural Amhara, improving the work time of rural people, better health due to not breathing smoke from cooking with wood or charcoal, and providing a monthly family savings of at least 500 birr as a result of using free solar energy. The objective is to determine the desire and feasibility of a larger long-term project by piloting with 50 solar cookers in rural Amhara, South Wollo Zone. The communities initially targeted will be in Kalu, Tinta, and Tehuledere Woredas in the South Wollo Zone of the Amhara Region.

The project duration and budget was amended in September 2016 and was completed 15 August 2017. The terminal evaluation is being finalised.

### Future Plans:

For 2018, IDRB Ethiopia's future plans are as follows:

- to continue implementing the Mobile Clinic (Outreach Support) Project in the Tigray Region.
- to secure the terminal evaluation from local authorities and do follow-up visits for the Solar Cooker Project for Rural Tigray.
- to implement the alternative fuel Briquette Project in Tigray Region and assess the need for such project in other areas of Tigray Region.
- to secure the terminal evaluation from local authorities and do follow-up visits for the Solar Cooker Project in Amhara Region.
- to secure the terminal evaluation from local authorities and do follow-up visits for the Silte Zone Shallow Borehole and Windmill Pump Project and assess future project sites for 2018.
- Follow up on requests for Windmill and/or solar pump installations in Amhara and Tigray Regions.
- Follow up on requests for further solar cooker and other renewable energy projects.

## **IDRB**

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

#### **IDRB-MOROCCO**

##### **Objectives in 2017:**

1. To expand IDRB efforts to the South in El Jadida and Laayoun.
2. To continue to improve on current IDRB development principles and projects in the Kingdom of Morocco.
3. To work with our national partners (Entraide Nationale, Ministry of Health, Power Lifting Federation) in Morocco for development in the following areas:
  - a. defense of chronic disease,
  - b. improvement of women's health in rural areas,
  - c. development of practical renewable energy solutions (such as insulation and efficient heating in student dormitories),
  - d. coordination of various trainings, educational and cultural programs.
4. To work with communities to discover effective and indigenous solutions to their unique needs and development challenges, especially through resource-building and networking.
5. To begin new partnerships with Moroccan associations and government offices to work toward sustainable development in Morocco.

We believe IDRB has been very successful in achieving many of these goals in the 2017 year. We have done a good job in helping communities to network in order to establish more successful and sustainable development models. The uncompleted objectives seem to be moving at a slower pace than we had anticipated. For example, while we do have personnel in El Jadida and Laayoun, we are still in the process of getting the IDRB branches up and running

##### **Water Project in Dalia**

August IDRB partnered with Jam3eeya BnAman to dig a new well in the village of Dalia for 62 families because their current well had gone dry during the summer season. The people of Dalia rely on this reservoir for their drinking water. The well was dug 40 meters deep and a new pump was installed to send water to the village reservoir in addition to 800m of pipe to connect other families to the reservoir.

##### **Cultural Development project in Hoceima**

In May 2017 IDRB partnered with the Jibal Rif Association and several associations to sponsor the festival "Ithran Nsenhaja" (Stars of Senhaja). The goal of the festival is to celebrate the linguistic and cultural heritage of the Senhaja region of the Hoceima province.

This year the festival began in Bni Bounsar (May 5-7) and concluded in Targuist (May 8-10). The festival included athletic races, games, a cultural competition, and an exposition of local products. Participants included local artists, who performed skits and songs in Tasenhajit (Senhajiya, also known as Shilha).

##### **Insulation Project**

In February 2017, IDRB partnered with Entr'Aide Nationale and the Islamic Charity Association of Student Housing in Bni Bounsar\* to renovate the interior of the Dar Taliba (Girls' Dormitory) in Bni Bounsar. Insulation was added to the ceilings and walls of the sleeping quarters, finished with plaster and cement, respectively. The layer of insulation improved living conditions in the dormitory and eradicated mould by stabilizing both the temperature and the humidity.

In November, IDRB coordinated similar renovations in the adjacent Dar Talib (Boys' Dormitory), insulating the interior ceilings and walls of the sleeping quarters.

Finally in December, renovations were completed with the installation of an efficient masonry heater in the dining hall of the Dar Talib.

This wood-fired heater is an example of IDRB's emphasis to develop renewable energies with sustainable technologies. The boys' and girls' dormitories each house approximately forty students, who are privileged to board there during the week and avoid the long daily commute from their remote villages. IDRB counts it a privilege to partner with these associations and Entr'Aide Nationale and support them in the assistance they are providing to the students of the region of Bni Bounsar.



## REPORT OF THE DIRECTORS AND TRUSTEES (continued)

### Medical Projects

During the month of November, IDRB, in cooperation with the Ministry of Health delegation and Entraide Nationale (Al Hoceima district) participated in the 2nd annual influenza vaccination campaign. We went to the boys and girls homes (Dar Talib/Taliba) in Bni Bounsar, Issaguen, the girls home of Bni Bouyach, and the home for the aged (Dar Mousinin) in Al Hoceima. A total of 210 vaccinations were administered to the boys and girls, the elderly, and several workers.

Location	Numbers
Dar Talib Bni Bounsar	13
Dar Taliba Bni Bounsar	48
Dar Talib Issaguen	46
Dar Taliba Issaguen	33
Dar Taliba Bni Bouyach	26
Dar Mousinin Al Hoceima	29
Adult Workers	15
<b>Total Beneficiaries:</b>	<b>210</b>

In February of 2017, IDRB, in partnership with Entraide Nationale provided training on "Tools for Building Healthy Relationships" in marriage, family, work and community. In this training we examined the following subjects:

- \* *Growing up Emotionally: Emotional stages of development, What are the effects of anger on the brain?*
- \* *Stress and Conflict: Understanding the "Why?" and "How?" it begins, quickly goes badly and how it can be beneficial,*
- \* *Forgiveness: What it is and what it is NOT and why it's important!*
- \* *Bonding: What is it? Is it important for healthy relationships?*

The training was attended by over 50 participants and numerous associations.

In October IDRB, in partnership with the Ministry of Health Delegation and Entraide Nationale (Province of Al Hoceima) provided an eye screening project in the rural areas of Bni Gmil and Bni Boufarah. We also provided eye screening for the home for the aged (Dar Mousinin) in Al Hoceima. IDRB screened 222 people during the three-day project and distributed 83 pairs of prescription glasses and 40 pairs of reading glasses free of charge.

Dar Taliba Bni Gmil	64
Dar Taliba Bni Boufarah	60
Dar Talib Bni Boufarah	58
Dar Mousinin	40
<b>Total Beneficiaries:</b>	<b>222</b>

Total (Prescription Glasses)	83
Total (Reading Glasses)	40

Each month, two doctors travel to the same five locations to complete a mobile clinic. They work with the nurses and nurse midwives at each hospital for the triage and evaluation of the patients. One doctor works with chronic diseases, and the other with female problems and pregnant women.

### Mobile Clinic Report (Sept-Dec 2017) Maternal Health and Chronic Diseases (Diabetes and Hypertension)

#### Sports Program

IDRB partners with the Moroccan Union of Powerlifting and Arm wrestling to organize, develop and facilitate competitions throughout the Kingdom of Morocco. In 2017, there were 2 competitions: in May the National Powerlifting Competition in Meknes and in September the King's Cup in Fes.

Healthy communities have strong sports programs which encourage children to follow healthy lifestyle and be involved in profitable activities. IDRB believes in this partnership and will continue to work to keep people in the gym striving for a healthy lifestyle.

#### Autism Training

In December of 2017, IDRB went to Nador for a training in Sensory development at the Nador branch of the Wissal Autism Association. We met with parents of autistic children to discuss what sensory difficulties means, and how to work together in order to create a more conducive living environment despite those difficulties. There were 20 parents in attendance as well as 3 teachers from the association.

## **IDRB**

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

#### **Irrigation Project**

In the fall of 2017 IDRB began agricultural experiments with sub-surface drip irrigation in an attempt to reduce water consumption in the area while improving yields and quality of produce. The first tests were run with Dulce Provence peas and Tenderette green beans.

Rows of legumes planted beside sub-surface drip hoses have grown and produced better than control rows that were surface irrigated with equal quantities of water. Non-native varieties of drought resistant crops are also being tested for suitability and local tastes.

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#### **Goals for 2018 in Morocco**

Our goals are to expand upon the projects and initiatives from 2017. We would like to see IDRB establish a more permanent presence in the Tetouan/Tanger area, while at the same time expanding our work in Laayoun, in El Jadida, and in the Hoceima province. We are looking to do more medical clinics, dormitory insulation projects, and cultural development activities in 2018, as well as expand into the agricultural sector with improved practices for small-scale farming. In the areas of business and education, we are hoping to provide trainings that are specific to local needs, such as writing business proposals or improving teaching skills.

The year ahead holds a mix of improving existing activities and pushing out in new initiatives. We will do this with better communication, better sharing of skills and resources, and intentional investment in strategic partnerships.

## 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: 2 Aug 2018

**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 2017.

**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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 10 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.

*Kingston Smith LLP*

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

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

Date: 17 August 2018

## IDRB

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST DECEMBER 2017**

		<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2017</u>	<u>Total Funds</u> <u>2016</u>
	<u>Notes</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>INCOME FROM</b>					
Donations		846,292	700	846,992	856,056
<b>TOTAL</b>		846,292	700	846,992	856,056
<b>EXPENDITURE ON</b>					
Charitable activities					
Project expenses	7	789,690	-	789,690	919,255
<b>TOTAL</b>		789,690	-	789,690	919,255
<b>NET INCOME/(EXPENDITURE)</b>		56,602	700	57,302	(63,199)
<b>TRANSFER BETWEEN FUNDS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		56,602	700	57,302	(63,199)
<b>TOTAL FUNDS BROUGHT FORWARD</b>		73,169	-	73,169	136,368
<b>TOTAL FUNDS CARRIED FORWARD</b>		129,771	700	130,471	73,169

**IDRB**

**BALANCE SHEET AS AT 31ST DECEMBER 2017**

	<u>Notes</u>	<u>2017</u>	<u>2016</u>
		\$	\$
<b><u>CURRENT ASSETS</u></b>			
Debtors	5	132,227	77,812
Cash at bank and in hand		<u>5,327</u>	<u>2,107</u>
		137,554	79,919
<b><u>LESS CREDITORS:</u></b>			
Amounts falling due within one year	6	<u>(7,083)</u>	<u>(6,750)</u>
<b><u>NET CURRENT ASSETS</u></b>		<u>130,471</u>	<u>73,169</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		<u>130,471</u>	<u>73,169</u>
<b><u>FUNDS OF THE CHARITY</u></b>			
Unrestricted funds	11	129,771	73,169
Restricted funds	11	<u>700</u>	<u>-</u>
		<u>130,471</u>	<u>73,169</u>

For the financial year ended 31 December 2017 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 2 Aug 2018

M Thomas

**M Thomas**  
**Trustee**

Registered Company No. 03862575

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2017

### 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 Tenison House, Tweedy Road, Bromley BR1 3NF.

### 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 the going concern basis 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.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2017**

**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 (2016: £1 to \$1.23).

**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.



**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2017**

**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>2017</u>	<u>2016</u>
	\$	\$
Financial assets measured at amortised cost	<u>132,227</u>	<u>77,812</u>
Financial liabilities measured at amortised cost	<u>7,083</u>	<u>6,750</u>

**5. DEBTORS**

	<u>2017</u>	<u>2016</u>
	\$	\$
Project expenses in advance	<u>132,227</u>	<u>77,812</u>
	<u>132,227</u>	<u>77,812</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>2017</u>	<u>2016</u>
	\$	\$
Accruals	<u>7,083</u>	<u>6,750</u>
	<u>7,083</u>	<u>6,750</u>

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2017 (continued)**

**7. TOTAL RESOURCES EXPENDED**

	<u>Charitable</u> <u>Activities</u> <u>2017</u> \$	<u>Total</u> <u>Funds</u> <u>2017</u> \$	<u>Charitable</u> <u>Activities</u> <u>2016</u> \$	<u>Total</u> <u>Funds</u> <u>2016</u> \$
<b>Costs directly allocated to activities</b>				
General and hunger relief	130,679	130,679	309,937	309,937
Strategy development	167,294	167,294	87,801	87,801
Travelling expenses	228,540	228,540	213,922	213,922
Language study	20,457	20,457	18,267	18,267
<b>Support costs allocated to activities</b>				
Housing expenses	69,576	69,576	72,340	72,340
Children's schooling	84,548	84,548	102,960	102,960
Telephone	14,698	14,698	15,269	15,269
Printing, stationery and office expenses	42,222	42,222	56,812	56,812
Staff development expenses	5,278	5,278	9,159	9,159
Security	9,713	9,713	17,322	17,322
Bank charges and interest	9,602	9,602	8,716	8,716
Independent examiner fees	7,083	7,083	6,750	6,750
	<u>789,690</u>	<u>789,690</u>	<u>919,255</u>	<u>919,255</u>

Included within General and hunger relief is \$nil (2016: \$9,678) 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 2017 (continued)**

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

	<u>General</u> <u>Funds</u> <u>2017</u> \$	<u>Restricted</u> <u>Funds</u> <u>2017</u> \$	<u>Total</u> <u>Funds</u> <u>2017</u> \$
Current assets	138,854	700	137,554
Current liabilities	(7,083)	-	(7,083)
Net assets at 31st December 2017	<u>129,771</u>	<u>700</u>	<u>130,471</u>

	<u>General</u> <u>Funds</u> <u>2016</u> \$	<u>Restricted</u> <u>Funds</u> <u>2016</u> \$	<u>Total</u> <u>Funds</u> <u>2016</u> \$
Current assets	79,919	-	79,919
Current liabilities	(6,750)	-	(6,750)
Net assets at 31st December 2016	<u>73,169</u>	<u>-</u>	<u>73,169</u>

**IDRB**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2017 (continued)**

**12. MOVEMENT IN FUNDS**

	<u>At 1st</u> <u>January</u> <u>2017</u> \$	<u>Incoming</u> <u>Resources</u> \$	<u>Outgoing</u> <u>Resources</u> \$	<u>Transfer</u> <u>between</u> <u>Funds</u> \$	<u>At 31st</u> <u>December</u> <u>2017</u> \$
<b>Restricted Funds</b>					
Special gifts	-	700	-	-	700
<b>Total Restricted Funds</b>	-	700	-	-	700
<b>General Funds</b>					
Unrestricted funds	73,169	846,292	(789,690)	-	129,771
<b>Total General Funds</b>	73,169	846,292	(789,690)	-	129,771
<b>Total Funds</b>	73,169	846,992	(789,690)	-	130,471

  

	<u>At 1st</u> <u>January</u> <u>2016</u> \$	<u>Incoming</u> <u>Resources</u> \$	<u>Outgoing</u> <u>Resources</u> \$	<u>Transfer</u> <u>between</u> <u>Funds</u> \$	<u>At 31st</u> <u>December</u> <u>2016</u> \$
<b>Restricted Funds</b>					
Special gifts	-	1,215	(9,678)	8,463	-
<b>Total Restricted Funds</b>	-	1,215	(9,678)	8,463	-
<b>General Funds</b>					
Unrestricted funds	136,368	854,841	(909,577)	(8,463)	73,169
<b>Total General Funds</b>	136,368	854,841	(909,577)	(8,463)	73,169
<b>Total Funds</b>	136,368	856,056	(919,255)	-	73,169

**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 2017**

	<u>2017</u>		<u>2016</u>
	\$	\$	\$
<b><u>GROSS INCOME FROM ALL SOURCES</u></b>			
Charitable Donations -			
Benevolent project funds	846,292		854,841
Special gifts	<u>700</u>		<u>1,215</u>
<b>Total income</b>	846,992		856,056
<b><u>TOTAL EXPENDITURE OUT OF THE CHARITY'S INCOME FUNDS</u></b>			
Operating Expenses -			
Bank charges and interest	9,602		8,716
Independent examiner fees	<u>7,083</u>		<u>6,750</u>
	16,685		15,466
<b>Benevolent Projects Expenses -</b>			
General and hunger relief	130,679		309,937
Strategy development	167,294		87,801
Travelling expenses	228,540		213,922
Language study	<u>20,457</u>		<u>18,267</u>
	546,970		629,927
<b>Benevolent Projects Support Expenses -</b>			
Housing expenses	69,576		72,340
Children's schooling	84,548		102,960
Telephone	14,698		15,269
Printing, stationery and office expenses	42,222		56,812
Staff development expenses	5,278		9,159
Security	<u>9,713</u>		<u>17,322</u>
	226,035		273,862
<b>Total expenditure</b>	(789,690)		(919,255)
<b>Surplus/(Deficit) for the year</b>	<u><u>57,302</u></u>		<u><u>(63,199)</u></u>