

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2021  
for  
The International Medical Education  
Trust

Contents of the Financial Statements  
for the Year Ended 31 August 2021

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 16

### **Achievements and Performance (2020-2021)**

The COVID-19 pandemic has surged in Palestine from March 2020 onward and has greatly increased the demands on our work not only in both Gaza and the West Bank but in other Middle Eastern countries (Jordan, Syria and Yemen) and other overseas commitments (Ghana, Malawi, Uganda, Laos and Peru). Dr Malik Zaben had not only maintained our programme but actually increased our commitments in response to many demands from the Palestinian Minister of Health. The huge success of our on-line Comedy Extravaganza in October 2020 and the Annual Gala on-line on February 5th, 2021 allowed us to build on the long term combined research and clinical training programmes in Palestine, Uganda, Ghana, Malawi and Asia in a sustainable way. The great financial support of the Randal Charitable Foundation allowed us to purchase a brand new Toyota Land Cruiser Ambulance and renovate our original Toyota Hiace so that we now have 2 ambulances to expand the work and reach of Herona Hospital in Uganda. In addition, the generous donation of a large oxygen generator to Herona Hospital is a major advance as they will no longer depend on cylinders. The opening of our IMET2000 Trauma Centre in El-Birch was a major step forward in 2020 and we now run the ATLS courses as well as many others out of that Centre.

IMET2000 continued with the projects highlighted in last year's report working in close partnership with the Ministry of Health in Palestine, the World Federation of Societies of Anaesthesiologists (WFSA), the International Federation of Medical Student Associations (IFMSA), the Palestinian Medical Council, a student driven group in Oxford called OxPal and last but not least with Medical Aid for Palestine (MAP). However, CV19 has put some of these projects on hold but greatly increased the demands on our services in new ways.

In summary, then, IMET2000 is now supporting a mixture of Palestinian projects as listed below as well as other overseas projects which in time will provide a bigger landscape for Palestinian health workers to gain training and experience in other low-resource countries.

On 10th September, we handed over to the Minister of Health in Ramallah with media present 64 small oxygen generators and then distributed them to many rural villages and refugee camps in Palestine.

In total, we raised £184,000 for our COVID-19 appeal starting September 1st, 2020 out of which MAP granted about £16,000 and UCL £12,000 in donations of and discounts on the respirators and breathing circuits

The team of 4 in the Ramallah office directed from Cardiff by Malik Zaben have been running training workshops throughout the West Bank in critical care of CV19 patients since March 2020 (at least 600 professionals trained already) and are now doing all training on the respirators. None of this would have been possible without our Trustee Professor Rebecca Shipley's commitment and generosity.

Our links and support for Firefly International in Syria and Gaza, Tibet Relief Fund in India, Shivia in Bengal, ATE in Ghana and the Institute for Cryomedicine in the Ukraine are all paying dividends as we are rapidly building an international reputation (all on our website [www.imet2000.org](http://www.imet2000.org)) at minimal expense (85% still for Palestine!).

We have three Psychiatry Trainees working in Jordan and two (Dr Kamal and Dr Alshacr) have returned to Gaza and are busy treating many patients with serious mental health problems

Five nurses in Nablus completed their MSc in Community Mental Health Nursing and all 5 passed their exams as alpha rated

We continue to back Palestinian lady physician called Dr Mariam Kharroub for her 4 year training in Amman in oncology and palliative care and the 4 nurses training for an MSc in this discipline in the University of Bethlehem are doing very well too.

We are backing with regular grants the Edward Said National Conservatory of Music in Palestine with most to the Gaza branch (see website) which have been severely impacted by CV19 and loss of income

Report of the Trustees  
for the Year Ended 31 August 2021

Our art and music therapy for children (many from Gaza and many as young as 5 or 6)) undergoing extreme treatment for cancer is proving really successful in Nablus and Bethlehem.

The three children's centres for those children with special needs, ATSD, PTSD, autism and the whole spectrum of mental health problems are all being substantially supported financially either for the poorest students or for training of staff.

At the urgent request of the Jasmine Centre for Children in Ramallah, we are supporting the training of an occupational therapist over a 4-year BSc course in Bethlehem University.

Our mental health project in Gaza (Children's Accelerated Trauma Treatment or CATT) has just completed its second year. It is particularly successful in kids with severe PTSD. We are so happy with the results that we have recruited an additional two lady psychologists

Dr Malik has set up over the last five years substantial clinical audit and research projects with young doctors, nurses and scientists and we believe this is the cornerstone of our future impact in Palestine.

We are supporting Dr Ehab Balawi from Gaza on a 5 year scholarship in China training as a neurosurgeon and he completes this course in a few months but has been offered another scholarship to complete a PhD there

Our very latest project is together with our UCL colleagues to upgrade our whole CV19 programme and adapt for low resource countries by developing an inexpensive oxygen concentrator, a low flow CPAP respirator and new efficient ways of sterilising disposable breathing circuits so as re-usable.

Too many travel bursaries and scholarships to list

In the Ukraine, the UNESCO Chair in Cryobiology held by Professor Barry Fuller continues to be successful and active on a low budget. It probably has most impact by supporting young scientists and doctors with travel bursaries to international conferences and workshops as well as supporting their IT needs with computer upgrades and electronic library funding.

In Africa, IMET2000 financed (with a large grant from the Randal Charitable Foundation) more equipping of Herona Hospital of 50 beds in Uganda. It is already very busy indeed (averaging 5000 patients per month coming through the doors) and serving a rural population of over 600,000. In Ghana, we have supported a programme to help mothers with disabled children run by our affiliated NGO Action Through Enterprise (ATE).and this has been so successful in one region and village that it has been rolled out to three others.

We have this last year also supported another NGO called Shivia working in Bengal in India helping very poor women build businesses and small farming enterprises .This too has been so successful that the charity Shivia was awarded the prestigious title of International Charity of the Year.

All of these activities can be reviewed in detail through our updated websites ([www.imet2000.org](http://www.imet2000.org) and [www.imct2000-pal.org](http://www.imct2000-pal.org)).

## **Financial Review**

Harriet Paul, Malik Zaben and I have been amazed by the resurgence in our income this financial year after grim predictions we forecast because of COVID-19. In fact, by expanding our remit globally, we have attracted more income particularly for Syria and Uganda. We really would like to raise our income to £850,000 per year to allow for more expansion to meet more demands. For example, our analysis of need for more UCL-Ventura respirators and oxygen generators is that we have to raise funds for many more in the West Bank and for Gaza and for Uganda.. That alone requires an additional £85,000.

Quite apart from the fundraising events (particularly the Annual Gala event on zoom on February 5th which contributed near 25% of the total costs of the year), we also devoted considerable time appealing to numerous charities and this campaign raised another 25% of the total. It is a challenging sector right now with huge competing demands from desperately needed charity funds for COVID\_19 and in warzones like Syria and Yemen. We hope to build reserves to allow for at least one year operation of the charity in future assuming no income at all.

## **Acknowledgements**

None of the above programmes would have been possible without the support of many Trusts, Foundations and generous individuals. We thank them all but must in particular thank the Darwazah Foundation, Hikma Pharma, the Amjad and Suha Bseisu Foundation, Ghalia and Omar Al-Qattan, BB Energy, Dr Nik Kotecha and the Randal Charitable Foundation, the Barham Charitable Trust,, Mrs Sawsan Asfari, The Asfari Trust, Mr Mike Barnes and Mr Robin MacGeachy (Peak Scientific).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

03931085 (England and Wales)

### **Registered Charity number**

1081287

### **Registered office**

95 Woodlands Road  
Little Bookham  
Surrey  
KT23 4HL

Report of the Trustees  
for the Year Ended 31 August 2021

**Trustees**

T E Goodacre  
B J Fuller  
S FitzHarris (resigned 2.4.21)  
M S Alavijeh  
Myers (resigned 14.10.21)  
S C Ewans  
O Abdel-Mannan  
R G Inglis  
K Green  
H Al-Taiar  
P Bassatne  
N D Maynard  
R J Shipley (appointed 4.9.20)

**Independent Examiner**

Kate Haynes Ltd  
129 Woodlands Road  
Little Bookham  
Leatherhead  
Surrey  
KT23 4HN

Approved by order of the board of trustees on 8 December 2021 and signed on its behalf by:

N D Maynard - Trustee

Independent Examiner's Report to the Trustees of  
The International Medical Education  
Trust

**Independent examiner's report to the trustees of The International Medical Education Trust ('the Company')**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountant 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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Kate Haynes ACA  
Chartered Accountant  
Kate Haynes Ltd  
129 Woodlands Road  
Little Bookham  
Leatherhead  
Surrey  
KT23 4HN

8 December 2021

The International Medical Education  
Trust

Statement of Financial Activities  
for the Year Ended 31 August 2021

	Notes	Unrestricted fund £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	176,340	322,006	498,346	728,774
Investment income	3	<u>13</u>	<u>-</u>	<u>13</u>	<u>79</u>
<b>Total</b>		<u>176,353</u>	<u>322,006</u>	<u>498,359</u>	<u>728,853</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	36,914	-	36,914	64,484
<b>Charitable activities</b>	5				
Charitable		125,392	365,998	491,390	590,085
<b>Total</b>		<u>162,306</u>	<u>365,998</u>	<u>528,304</u>	<u>654,569</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>14,047</u>	<u>(43,992)</u>	<u>(29,945)</u>	<u>74,284</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		71,564	43,992	115,556	41,272
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>85,611</u>	<u>-</u>	<u>85,611</u>	<u>115,556</u>

The notes form part of these financial statements



Balance Sheet  
31 August 2021

	Notes	Unrestricted fund £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	10	-	-	-	10,820
Cash at bank		86,111	-	86,111	105,236
		<u>86,111</u>	<u>-</u>	<u>86,111</u>	<u>116,056</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(500)	-	(500)	(500)
<b>NET CURRENT ASSETS</b>		<u>85,611</u>	<u>-</u>	<u>85,611</u>	<u>115,556</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		85,611	-	85,611	115,556
<b>NET ASSETS FUNDS</b>	12	<u>85,611</u>	<u>-</u>	<u>85,611</u>	<u>115,556</u>
Unrestricted funds				85,611	71,564
Restricted funds				-	43,992
<b>TOTAL FUNDS</b>				<u>85,611</u>	<u>115,556</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 December 2021 and were signed on its behalf by:

N D Maynard - Trustee

B J Fuller - Trustee

The International Medical Education  
Trust

Cash Flow Statement  
for the Year Ended 31 August 2021

	Notes	31.8.21 £	31.8.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(19,138)</u>	<u>37,385</u>
Net cash (used in)/provided by operating activities		<u>(19,138)</u>	<u>37,385</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>13</u>	<u>79</u>
Net cash provided by investing activities		<u>13</u>	<u>79</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(19,125)</u>	<u>37,464</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>105,236</u>	<u>67,772</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>86,111</u>	<u>105,236</u>

The notes form part of these financial statements

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.8.21 £	31.8.20 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(29,945)	74,284
<b>Adjustments for:</b>		
Interest received	(13)	(79)
Decrease/(increase) in debtors	10,820	(9,320)
Decrease in creditors	-	(27,500)
<b>Net cash (used in)/provided by operations</b>	<u>(19,138)</u>	<u>37,385</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.9.20 £	Cash flow £	At 31.8.21 £
<b>Net cash</b>			
Cash at bank	<u>105,236</u>	<u>(19,125)</u>	<u>86,111</u>
	<u>105,236</u>	<u>(19,125)</u>	<u>86,111</u>
<b>Total</b>	<u>105,236</u>	<u>(19,125)</u>	<u>86,111</u>

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

**2. DONATIONS AND LEGACIES**

	31.8.21	31.8.20
	£	£
Donations	<u>498,346</u>	<u>728,774</u>

**3. INVESTMENT INCOME**

	31.8.21	31.8.20
	£	£
Deposit account interest	<u>13</u>	<u>79</u>

**4. RAISING FUNDS**

**Investment management costs**

	31.8.21	31.8.20
	£	£
Administrative expenses	<u>36,914</u>	<u>64,484</u>

**5. CHARITABLE ACTIVITIES COSTS**

		Grant funding of activities (see note 6)
		£
Charitable		<u>491,390</u>

**6. GRANTS PAYABLE**

	31.8.21	31.8.20
	£	£
Charitable	<u>491,390</u>	<u>590,085</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	421,914	306,860	728,774
Investment income	79	-	79
<b>Total</b>	<u>421,993</u>	<u>306,860</u>	<u>728,853</u>
<b>EXPENDITURE ON</b>			
Raising funds	64,484	-	64,484
<b>Charitable activities</b>			
Charitable	311,495	278,590	590,085
<b>Total</b>	<u>375,979</u>	<u>278,590</u>	<u>654,569</u>
<b>NET INCOME</b>	<u>46,014</u>	<u>28,270</u>	<u>74,284</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	25,550	15,722	41,272
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>71,564</u>	<u>43,992</u>	<u>115,556</u>

**9. FUND RAISING FEES AND EXPENSES**

During the year Colin Green was paid fees of £10,200

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21 £	31.8.20 £
Prepayments	<u>-</u>	<u>10,820</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21 £	31.8.20 £
Accruals and deferred income	<u>500</u>	<u>500</u>

**12. MOVEMENT IN FUNDS**

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	71,564	14,047	85,611
<b>Restricted funds</b>			
Restricted donations	43,992	(43,992)	-
<b>TOTAL FUNDS</b>	<u>115,556</u>	<u>(29,945)</u>	<u>85,611</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	176,353	(162,306)	14,047
<b>Restricted funds</b>			
Restricted donations	322,006	(365,998)	(43,992)
<b>TOTAL FUNDS</b>	<u>498,359</u>	<u>(528,304)</u>	<u>(29,945)</u>

**Comparatives for movement in funds**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	25,550	46,014	71,564
<b>Restricted funds</b>			
Restricted donations	15,722	28,270	43,992
<b>TOTAL FUNDS</b>	<u>41,272</u>	<u>74,284</u>	<u>115,556</u>



## 12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	421,993	(375,979)	46,014
<b>Restricted funds</b>			
Restricted donations	306,860	(278,590)	28,270
<b>TOTAL FUNDS</b>	<u>728,853</u>	<u>(654,569)</u>	<u>74,284</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	25,550	60,061	85,611
<b>Restricted funds</b>			
Restricted donations	15,722	(15,722)	-
<b>TOTAL FUNDS</b>	<u>41,272</u>	<u>44,339</u>	<u>85,611</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	598,346	(538,285)	60,061
<b>Restricted funds</b>			
Restricted donations	628,866	(644,588)	(15,722)
<b>TOTAL FUNDS</b>	<u>1,227,212</u>	<u>(1,182,873)</u>	<u>44,339</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.