



Company number: 10346227
Charity Number: 1171844

CanDo International

Trustees Report and financial statements

For the year ended 31 December 2018



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1. REFERENCE AND ADMINISTRATIVE INFORMATION

Company number	10346227
Country of incorporation	United Kingdom
Charity number	1171844
Country of registration	(England & Wales, Scotland or Northern Ireland)
Registered office and operational address	2 More London Riverside, London, SE1 2AP

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Angus Margerison	Chair
Ian Burman	
Ning Wong	
Aula Abbata	(retired 10 June 2018)
John Plastow	(appointed 19 April 2019)
Stephen Katelman	(appointed 23 April 2019)

Key management personnel	Rola Hallam	Chief Executive Officer
	Dina Prior	Lead of International Programmes
	Lance Stewart	Finance Lead (until February 2019)
	Anastasia Piliouni	Finance Lead (from February 2019)
	Federica Luciolli	Business Development Lead
	Christy Clemence	Digital & Communications Lead

Bankers The Cooperative Bank, London

Solicitors Laytons LLP
2 More London Riverside, London SE1 2AP

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 December 2018.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

2. CANDO INTERNATIONAL TRUSTEES REPORT

2.1 Purposes and aims

The global humanitarian system is overstretched while the numbers of communities in need of aid are surging. The current system is inadequate, it is preventing millions of people from accessing essential health services and causes excessive suffering and unnecessary deaths. We are pioneering an audacious new humanitarian vision: we mobilize a global community and create a new aid ecosystem which respects and empowers donors and local humanitarians. Our bold solution channels resources into the hands of local humanitarian organisations so they can deliver impactful, locally-led, tailor-made, needs-based, holistic health programmes.

Our mission

Together, transform the health humanitarian response in war-devastated communities by catalysing life-saving local humanitarians.

Our Vision

Everyone a humanitarian.

Our Values

Optimism, Courage, Connectedness, Change, Openness.

2.2 Strategic Objectives and activities

CanDo's 2018-2021 organisational strategy sets out the following three priorities with corresponding strategic objectives.

Priority 1 - Enable more Local Humanitarian Organisations (LHOs) to save more lives

1. Nurture and grow CanDo portfolio of partner LHOs and locally-led health interventions
2. Pioneer people-to-people aid to resource locally-led action
3. Invest in partner LHOs by providing them with tailor-made support to maximize their impact and build their sustainability

Priority 2 - CanDo global social movement set in motion

4. Build a strong community of CanDoers to become an effective part of the global movement championing local humanitarian action
5. Build a strong evidence base to support the case for locally led humanitarian action
6. CanDo to become a leading voice championing locally led humanitarian response and the rights of people to healthcare in war-affected communities

Priority 3 - Build CanDo into a sustainable and thriving organisation

7. Build CanDo into an efficient and agile organisation
8. Build CanDo into a financially sustainable organisation
9. Develop partnerships for innovation

CanDo's humanitarian activities include:

- Advancing health services for the public benefit, by providing relief and assistance to people in need of health related services in any part of the world where humanitarian aid is needed, by the provision of medical, surgical and clinical care and treatment, the provision and distribution of drugs and medical, surgical and pharmaceutical appliances and equipment;

- Advancing education for the public benefit, by training emergency volunteers, providing information, guidance, training, technical and professional support to NGOs, charities and other organisations established to further charitable purposes;
- Providing relief for those in need by reason of war or natural disaster, catastrophe in any country or countries, place or places, without differentiation on the grounds of race, colour, nationality, creed or gender by providing services and advocacy, sponsoring and undertaking research and acting as an umbrella or resource body;
- And advancing education for the public benefit by mobilising, training and equipping young people between the ages of 13 to 25 years old to be part of the humanitarian sector by providing work experience programmes, an internship and fellowship programme and an innovation programme.

2.3 Achievements and performance

CanDo's charitable activities focus on medical and humanitarian aid and were undertaken to further CanDo International's charitable purposes for the public benefit. In 2018, CanDo and four of its vetted partners reached 289,562 beneficiaries with health services in Syria. Another two partners are on track to become vetted and ready for campaigning. CanDo's advocacy efforts led by the CEO reached worldwide audiences of over 2 million, and were made aware of the devastating ongoing crisis in Syria. A breakdown of these achievements and more are detailed here in relation to the strategic objectives as set out in the 2018-2021 CanDo Strategy.

To enable more local humanitarian organisations to save more lives, CanDo signed up a new Syrian partner and took a new Syrian partner through the onboarding process. The development of a partner portal began to streamline the onboarding process significantly, making it more efficient for both partners and CanDo. Improvements were made to the crowdfunding platform to increase its fundraising potential and six projects were successfully funded reaching 289,562 individuals (see following tables for more detail). Our tailor-made support to partners led to the extension of projects from 3 to 6-months and a crowdfunding support programme was developed including comprehensive handbooks, workshops and regular mentoring and coaching.

To set a global social movement in action, CanDo began blogs with community member contributions and the production of a marketing campaign which included 14 humanitarian stories of health workers in Syria. The CanDo social media following increased month on month with over 15,000 visits to the website and crowdfunding platform. The CEO received global exposure from her TED talk, her Trevor Noah interview and her Google Zeitgeist speech, these appearances alone reached an audience of over 2 million. Further to this, her voice was heard at the World Economic Forum in Davos, at the Women for the World Summit, Google Camp, Alamy's School and Google's "Pave the Way" event and in MP Ruth Davidson's memoirs, a complementary BBC article, two Fast Company magazine articles, 52 insights article and participation in a debate on 'How local actors influence humanitarian response' at the HPG-LSE Senior-level Course on Conflict and Humanitarian Response for the ODI (Overseas Development Institute). To further strengthen the message, partners provided impact reports which demonstrated the benefit of their projects and learnings for future health interventions.

To build CanDo into a sustainable and thriving organisation, a senior level Head of International Programmes based in Greece was recruited. This brought extensive experience in humanitarian

development to the team. Furthermore, the Board was strengthened with two new members, reaching five in total. To fund the organisation, high network individuals who are supportive of CanDo's mission to transform humanitarian action were engaged as well as the global humanitarian community which helped generate £1,400,738 of income. A high level strategic partnership with Google was secured with a strong business plan across four pillars of work.

Partner campaigns and impact of projects

Partner	Project Name	Project Duration	Location	Direct and indirect beneficiaries
Insan	A Lifetime for Survival	3 months Feb-May 2018	Eastern Ghouta, Syria	553
	A continuation of Insan's first campaign through psychosocial support to 14 women psychosocial team and their network via a WhatsApp group facilitated by INSAN psychologists and to create a self-help mobile app to provide basic psychosocial techniques, advice and guidance			
Hurras	Kites not Shells	3 months Oct-Dec 2017*	Eastern Ghouta, Daraa, Al Qunaitra, Syria	11,600
	The project focuses on child protection in emergency. Mainly to teach IDPs and at risk children concepts related to child protection and rights through interactive storytelling. The project includes one main activity: Activity 1: Designing and preparing the content of "Tayara Warak" magazine Activity 2: Printing and distributing copies of "Tayara Warak" magazine issued by Hurras itself. activity3: printing 1 copy of each 5 editions of the magazine to be distributed to each school. <i>*Implementation was period from 02/03/2017 till 30/05/2018 as the situation on the ground too unstable and unsafe to continue, so locations were changed 3 times</i>			
Ghiras Al Nahda	Emergency Food Security	1 month May-June 2018	Idlib, Syria	1,078
	This emergency project aimed to distribute ready-to-eat meals to 200 families internally displaced in Idlib for a period of 10 days			
IDA	People's Convoy-Hope hospital	6 months Jan-June 2018	North Aleppo, Syria	132,880

	The convoy was led by doctors, celebrities and other prominent individuals. It left London on 17th December for a five day overland journey arriving in Turkey where it met with Independent Doctors Association (IDA) who will take the supplies for the children's hospital (Hope Hospital)			
	Keep the Light of Hope on	1 month July 2018	North Aleppo, Syria	289,562
	Continue running the established pediatric hospital to provide integrated health services for children aged between 0-17 years			
	Saving Hope Hospital	1 year Sep 2018-Aug 2019	North Aleppo, Syria	152,522
	Continue running the established pediatric hospital to provide integrated health services for children aged between 0-17 years			

Beneficiaries of our services

DATA ANALYSIS FOR JAN 2018 - DEC 2018		Per Partner report		
Project	Directly Reached	Indirectly Reached	What did partners use to calculate indirect?	
INSAN MOBILE APP	79	474	Family of 6	
Hurras kites not shells	6,000	5,600	Children able to read laminated copies (did not include families)	
GAN Food packets	1,067	11	N/A	
IDA Hope Hospital (patients treated) JAN - DEC 2018	50,478	168,606		
Total number of consultations in JAN - DEC 2018	57,247	0	No indirects on consultations	
Sub Totals (inc consultations)	114,871	174,691		
Directly and Indirectly Reached Total (including consultations)	289,562			

2.4 CanDo Expenditures on Projects & Activities

In 2018, CanDo directly granted its partners with £512,436.00 to financially support the implementation of the projects initiated in 2018 and are related to health services for the public benefit, by providing relief and assistance to people in need of health related services in Northern Syria, while expensed £131,676.00 to other humanitarian activities.

	International Doctors Association	INSAN	Ghiras	Total Grant Amount
Projects & Activities	Hope Hospital	A life Line for Survival	Eastern Ghouta	
Grants to Partners	£ 491,870	£ 6,952	£ 13,615	£ 512,436
Other Humanitarian Grant (*)				£ 131.676
Total Amount Charitable Activities				£ 644,111

(*) **Other Humanitarian Grant:** expenditures for vetting and onboarding new partners, supporting the organizational development of the partners, advocacy activities to raise awareness about the need to localise more and better humanitarian aid, increase community outreach and engagement and connect with more Local Humanitarian Organizations.

2.5 CanDo Grant Making

2.5.1 The Objects of the CanDo grant making

- To provide practical and/or financial support to pre vetted, NGOs who provide exceptional commitment and ability in providing health services to those affected by conflict via the ability to source funding through the CanDo platform via crowdfunding.
- To provide practical and/or financial support to pre vetted, NGOs who provide exceptional commitment and ability in providing health services to those affected by conflict via match funding or grant making.

2.5.2 Priorities for support

The number of projects and partners which can be supported by the Charity is, of necessity, limited to the amount of funds available for distribution in any year and the success of the campaign crowdfunding cycle.

2.5.3 Principles

In awarding grants, CanDo will apply the following principles:

- Applications to support Syrian Crisis , a new country shall be added in September 2019.
- Applications must be made by registered organisations and not individuals.

- All applications from previous recipients of grants or from previously unsuccessful applicants will be considered by the CanDo programmes team on their own merits. Although the CanDo programmes team will have regard to the outcome of the previous application, any new campaign application will in no way receive preferential or adverse consideration. This is especially taken into account when match funding or full grants are being awarded – outside of crowdfunding. In the case of a second or subsequent application that continues previous supported activities, the CanDo Programmes team would expect to see evidence of active fundraising and/or other support for the Charity since the previous award was made.
- Applicants for both objective 1 and 2, will need to be pre-vetted and approved partners. Under no circumstance will an entity be awarded the ability to crowdfund or provided a grant without having an active MOU of partnership with CanDo.
- Applicants for objective 1 will only be able to crowdfund amounts within their tier category. Within each calendar year, two performance reviews will take place of each partner to set their tiering levels.
- In the case of applications under Objective 2, applications will be invited to apply, unsolicited proposals shall not be accepted. In addition match funding amounts will only be awarded should the campaigns be 100% successful.
- In the case of emergencies, emergency pooled funds may be released to partners on a case to case basis. However emergency grants shall not normally exceed three awards in a consecutive period of 12 months.
- The Charity will willingly work in partnership with other organisations to fund initiatives beyond the financial scope of a single organisation.

2.5.4 Exclusions

CanDo will not approve the use of the Charity's funds for medical research, postgraduate study, or any projects outside the health scope of work.

2.5.5 Grant application process

All applications for grants should be completed in conjunction with this policy.

2.5.6 Crowdfunding application process

The campaign application process follows a pre-determined journey for CanDo partners. Partners shall first attend and learn about crowdfunding, the partnership with CanDo, communications, and community building. Once partners have attended and understand the core principles of crowdfunding, they will be asked to share three project concepts with the CanDo's programme team. Projects shall aim to be between 10 – 15,000 UK pounds and no more than 3 months in duration. Exceptions can be negotiated. Once a concept is approved, partners will be asked to submit a Health Campaign form. A period of review and feedback will commence including the CanDo communications team, finance team, and Programmes team. Once a campaign has been designed and is ready to launch a 3-6 month period of community building shall commence. Once partners have completed 70% of the community building elements their project will go live on the CanDo platform. Campaigns will run for 6 weeks. Campaigns are all or nothing. Extensions to the six-week period may be granted if the campaign is 80% or over towards its target. Once a campaign is successful, partners will sign a grant agreement that will stipulate the terms and conditions of implementing the project, the scope of work, communications and media protocol, and budget and reporting requirements.

Funds are transferred 100% up front at the beginning of the project, however in long terms projects (over 6 months) this will differ.

2.6 Financial review

As a start-up organization, CanDo continued working with limited resources and a tight budget during its second year of operation. The support of the global humanitarian community helped CanDo generate income of £1,400,738 in 2018 showing a remarkable increase of 451% compared to the respective amount raised in 2017. The organisation managed to keep core operational costs to a minimum by limiting the recruitment of permanent staff and using consultants, accept pro bono assistance and gift in kinds where this was possible, and closing the year with free reserves of £238,531.

CanDo is grateful for the support of our Patrons, Trustees and donors that support us and to thank Google UK for being a valuable partner in this journey.

2.6.1. Income

CanDo raised unrestricted and restricted funds in 2018:

A. Unrestricted income analysis:

CanDo raised £415,711 of unrestricted income in 2018 that helped CanDo to achieve its impact. Costs covered by unrestricted income was related operations, building internal capacity, developing and implementing a communication and community building strategy, expanding its crowdfunding platform, strengthening vetting and onboarding process of new partners, supporting the organizational development of its partners, advocate to raise awareness about the need to localise more and better humanitarian aid, increasing its community and connect it with Local Humanitarian Organizations.

Sources of unrestricted funds include:

Source of Donation	Amount
Impact fee	£ 81,944.00
Goldman Sachs Giving	£195,748.60
UK Online Giving foundation	£ 8,197.00
Corporate and Individual donors	£ 63,034.91
Gift Aid	£ 21,540.49
Gifts in Kind	£ 45,246.00

Total Unrestricted Funds

£ 415,711.00

B. Restricted Income analysis:

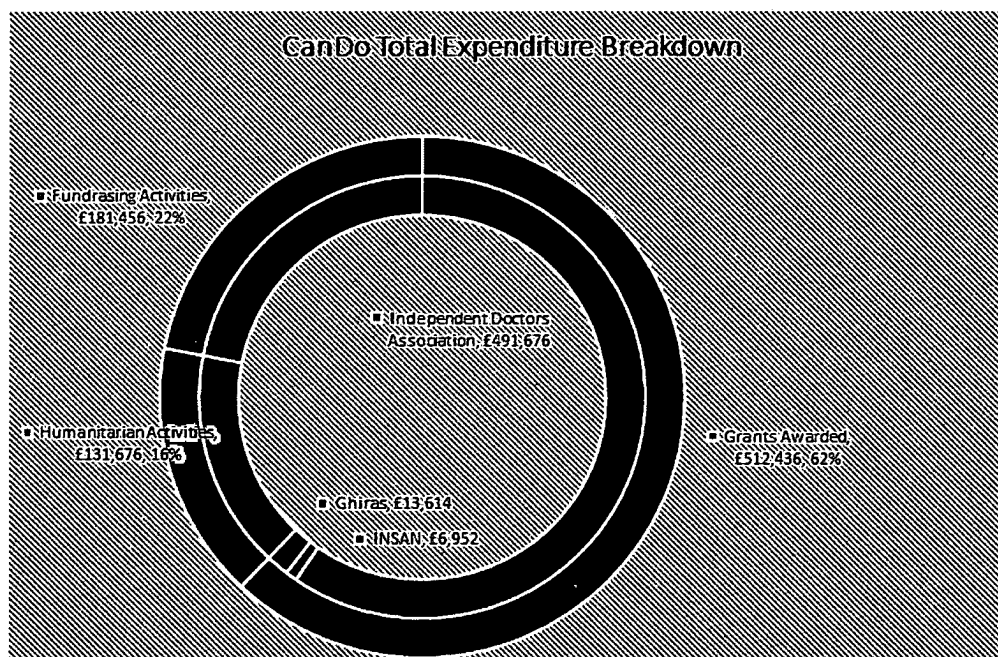
CanDo raised £985,027 of restricted income in 2018 to a) directly financially support the implementation of medical humanitarian aid projects implemented by CanDo partners, b) support CanDo achieve its impact.

Sources of restricted funds include:

- **Asfari Foundation grant** of £225,000 to be received in 3 yearly installments (2018-2020) for supporting CanDo to build organizational capacity by covering CanDo's core and programmatic Costs to take forward the work of developing the crowdfunding platform, bringing new partners on board and working with new and existing partners to build their capacity and launch successful campaigns on its crowdfunding platform.
- **The Tides foundation grant** of £130,448 aims a) to increase CanDo community of supporters by increasing CanDo visibility and rolling out CanDo community building strategy, b) to increase CanDo's portfolio of local partner organisations and to run at least one crowdfunding campaign on the CanDo platform to support a locally-led health programme in a war-affected area.
- **Penny Appeal grant** of £15,048 funded the project Ready-to-eat meal for families who have suffered from a brutal siege and heavy military campaign for 6 years and evacuated from Eastern Ghouta to Idlib.
- **Foundations** including Silicon Valley Foundation, Ctrip Foundation, Anne Wojcicki Foundation, Diller - von Furstenberg Foundation, Chau Hoi Shuen Foundation, Li Ka Shing Foundation donated a total of £711,244 to financially support Local Humanitarian Organizations' projects among which Hope Hospital project implemented by Independent Doctors Association. CanDo granted Hope Hospital project with an amount of £491,870 to support a Pediatric Hospital in Jarablus district, Northern Aleppo Governorate, northern Syria, for establishing Primary and Secondary Level Health Care Services for Conflict Affected Children.
- **Corporate and Individual donors** willing to financially support the implementation of CanDo partners' projects donated £53,287.

2.6.2. Total Expenditures

The total expenditure of 2018 was £825,567 out of which:



2.6.3. Net Asset Position

At the end of 2018, CanDo Net Asset Position was £591,061 of which £351,985 were restricted funds and £239,076 were unrestricted funds. CanDo has designated £295,504 of restricted funds to be paid out in 2019 as follows:

- i) the amount of £195,708 designated to Independent Doctors Association for Hope Hospital project into two installments in April and June.
- ii) the amount of £38,535 designated to Ghiras for Give Health Give Life project in February 2019.
- iii) the amount of £60,261 designated to Hand in Hand for Midwives save lives project in February 2019.

2.7 Principal risks and uncertainties

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to operational areas of the charity, grants awarded to partners and finances. Below is an overview of the major financial and operational risks we were facing at the end of the year.

Risk	Explanation	Level	Management
Lack of Core Funding & Reserves	CanDo business model requires time to be proved and ensure financial sustainability.	H	Regularly review its business model and explores funding opportunities by planning events and apply for grants to foundations and corporations.
Programs' Risks	CanDo partners operate in areas or countries where financial sanctions are in force and where there is a higher risk of money laundering and terrorist financing.	H	CanDo has in place a strong Partners' vetting process and regularly checks its partners board members and key personnel.
Campaigns' Fund Transferring Risk	Partner or project may not successfully pass Financial Service providers' and Bank due diligence process resulting to inability to transfer funds raised for a specific project.	H	<p>If the Project doesn't pass the due diligence, CanDo requests its Partner to revise and reallocate the project's expenditures accordingly (i.e. supply of fuel).</p> <p>If the Partner doesn't pass the due diligence process CanDo reapply part of its vetting process for the Partner to identify potential changes on its risk statue.</p> <p>If the area/country doesn't pass the due diligence of the specific Bank/Financial Service Provider, CanDo is looking for legal alternative options of transferring the funds.</p>
Dependency on Contractors vs employees and Turnover.	CanDo as a small, startup charity is working exclusively with Contractors giving the opportunity to recruit highly specialized resources over a specific time period. However, turnover, lack of flexibility, loyalty, and control over the work are risks on the day to day operations.	M	Management is looking on: Employing key staff, Request Hand over reports, Ensure smooth transition and Handover, implement processes in place that will ensure smooth continuation.

A written risk register and relevant controls are in place. Risk register lists the key risks the Charity faces and puts in place mitigating controls.

The Trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems and by examining the operational and business risks faced by the charity, they will have established effective systems to mitigate risks. Directors are committed to ensure the development and implementation of systems, procedures and controls to mitigate CanDo risks.

2.8 Reserves policy and going concern

Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equals to approximately three months of core operational expenditure. In assessing the level of risk, including the need to maintain sufficient working capital, the trustees considers that this level will provide sufficient funds to cover support and governance expenditures.

On the basis of 2018 expenditure, 3 months of core expenditure equates to £105,000. Actual unrestricted reserves at 31 December 2018 were £239,000. The excess is considered necessary at the current time. The trustee are conscious of potential risks to income and consider that the current actual level of reserves allows for additional contingency against this risk.

Going Concern

The Trustees are confident that the charity will continue to function and build up adequate resources to continue its operational activities for the foreseeable future.

2.9 Fundraising

CanDo employed a full-time Business Development lead from February 2018 who worked to manage grant applications with donors and liaise with high net worth individuals. Fundraising initiatives were highly supported by the CEO and other staff members at different levels of the process. During 2018, no complaints we received and no fundraising activities were undertaken by third parties.

In 2018, CanDo expenditure on Fundraising activity was £181,455.92 for raising £1,400,738 resulting to a Fundraising ROI of £0.13. CanDo is expecting to achieve and even improve this ROI over the next years as a result of increased efficiency, stability and sustainability in its operations. Fundraising Expenditure includes:

Fundraising Expenditures	Amount
Consultants' costs	£ 83,185.56
Marketing & Website developments	£ 59,233.06

Operational costs	£ 19,953.30
Support costs	£ 12,491.00
Governance costs	£ 6,593.00
Total Fundraising Expenditure 2018	£ 181,455.92

2.10 Future plans

2018-2021 Strategy and Milestones

Priority 1: Enable LHOs to save more lives

1. Nurture and grow CanDo portfolio of partner LHOs and locally-led health interventions

- Nurture a portfolio of 14 partner organisations.
- Expand into one additional conflict affected country mid year.
- Develop and roll out programmes KPIs.

2. Pioneer people-to-people aid to resource locally-led action

- Raising funds for LHOs.

3. Invest in partner LHO by providing them with tailor-made support to maximize their impact and build their sustainability

- Partner Support programme completed, tested, digitalised.

4. Innovation:

- Improve CanDo's field of expertise and knowledge on new and innovative methodologies of programming in Conflict settings and within the Health Sector.

Priority 2: CanDo global social movement set in motion

5. Build a strong community of CanDoers to become an effective part of the global movement championing local humanitarian action:

- Community building strategy produced.

6. Build a strong evidence base to support the case for locally-led humanitarian action:

- The platform showcases our impact, success/learning, transparency.

7. CanDo to become a leading voice championing locally led humanitarian response and the rights of people to healthcare in war-affected communities:

- Publish learning from our model so far.

Priority 3: Build CanDo into a sustainable, thriving organisation ready for expansion

8. Build CanDo into an efficient, agile and brilliant organisation :

- Build CanDo in a data driven organisation to inform decision-making and learning.
- Build CanDo into a scalable solution by identifying, prioritising and implement systems/processes/procedures to work efficiently.

9. Build CanDo into a financially sustainable organisation

10. Develop Partnerships for Growth :

- CanDo growth enabled by strong partnerships.

2.11 Governance

CanDo annually reviews the structure of the board and assesses the areas of expertise that we need to have as we grow the charity and as we develop the scope of the charities activities.

We have recently appointed John Plastow who has immense expertise is designing, implementing and monitoring health programmes overseas. We are also planning on appointing an expert in the field of advertising and digital media as we develop our humanitarian community and provide training services to our partners.

All new trustees are appointed in accordance with our articles of association. New trustees have had face to face meetings with both the CEO and the chairman and have been introduced to the other trustees by video conference. The chairman is currently developing a trustee induction pack.

The board meets 4 times a year and assesses and where applicable approves substantial changes to the operation and direction of the charity as recommended by the chief executive. The board approves new partners either at the scheduled board meetings or on an adhoc basis where necessary. The day to day operations of the Charity has been assigned to consultant Dr. Rola Hallam, MBBS BSc FRCA who is covering the position of Chief Executive Officer under a contractor's agreement. The board approves the consultation contract of the CEO, the chair approves the senior consultants' contracts. The day to day operation of the charity, including recruitment of consultants and the selection of campaigns and projects is delegated to the CEO.

Dr Rola Hallam, MBBS BSc FRCA is at the time of this report and during the period that this report covers is Chief Executive Officer, and is as such the person to whom the board delegates the day to day operation of the charity.

The organisation is a charitable company limited by guarantee, incorporated on 25 August 2016 and registered as a charity on 1 March 2017.

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.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

2.12 Remuneration policy for key management consultants

At this stage of the charity's development there are no formal policies for employees/consultants remuneration other than we try to keep parity with other similar sized charities, we ensure that we comply to employees rights under UK law, and that we are competitive enough to ensure that we are able to recruit the quality of staff/consultants who can work effectively in a taxing and fast moving area of humanitarian work.

All trustees give their time freely and no trustee remuneration was paid, nor any other benefit was received by the trustees from the charity in this year. Due to the start up nature of the entity the Trustee's opted to engage consultants on flexible contracts until such stage that the business model was proven and the charity had adequate cash reserves in place to cover 2 - 3 months operational expenses. Therefore, the charity did not have any staff costs during 2018.

Having secured funds and stabilize its business model, the charity is focusing to hire the appropriate staff in 2019 and to draft a remuneration policy by benchmarking with other UK based charities.

At the time this report was drafted, CanDo has registered in PAYE and has 6 staff under employment contract.

2.13 Statement of responsibilities of the trustees

The trustees (who are also directors of CanDo International for the purposes of company law) are responsible for preparing the trustees' annual 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 give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2018 was 6 (2017: 4). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Appointed Auditors

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on the 29th of August 2019 and signed on their behalf by



Angus Margerison
Chair of the Board

3. INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CANDO INTERNATIONAL

Opinion

We have audited the financial statements of CanDo International (the 'charitable company') for the year ended 31 December 2018 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements.
- The trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and

obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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

Jonathan Orchard (Senior statutory auditor)

24 September 2019

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2018

	Note	Unrestricted £	Restricted £	2018 Total £	Unrestricted £	Restricted £	2017 Total £
Income from:							
Donations and legacies	2	370,465	223,973	594,438	184,131	37,633	221,764
Crowdsourced funding	2	-	761,055	761,055	-	32,428	32,428
Gifts in kind		45,246	-	45,246	-	-	-
Total income		415,711	985,027	1,400,738	184,131	70,061	254,192
Expenditure on:							
Raising funds	3	128,114	53,342	181,456	112,730	-	112,730
Charitable activities							
Humanitarian Grants	3	64,411	579,700	644,111	55,511	70,061	125,572
Total expenditure		192,525	633,042	825,567	168,241	70,061	238,302
Net income for the year	5	223,187	351,985	575,171	15,889	-	15,889
Transfers between funds		-	-	-	-	-	-
Net movement in funds		223,187	351,985	575,171	15,889	-	15,889
Reconciliation of funds:							
Total funds brought forward		15,889	-	15,889	-	-	-
Total funds carried forward		239,076	351,985	591,060	15,889	-	15,889

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.
Movements in funds are disclosed in Note 14a to the financial statements.

Balance sheet

Company no. 10346227

As at 31 December 2018

	Note	£	2018 £	£	2017 £
Fixed assets:					
Tangible assets	10		545		500
			<u>545</u>		<u>500</u>
Current assets:					
Debtors	11	3,540		-	
Cash at bank and in hand		794,444		15,389	
		<u>797,985</u>		<u>15,389</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(207,469)		-	
				<u>-</u>	
Net current assets / (liabilities)			<u>590,516</u>		<u>15,389</u>
Total assets less current liabilities			<u>591,061</u>		<u>15,889</u>
Total net assets / (liabilities)			<u><u>591,061</u></u>		<u><u>15,889</u></u>
The funds of the charity:	14a				
Restricted income funds			351,985		-
Unrestricted income funds:					
General funds		239,076		15,889	
		<u>239,076</u>		<u>15,889</u>	
Total unrestricted funds			<u>239,076</u>		<u>15,889</u>
Total charity funds			<u><u>591,061</u></u>		<u><u>15,889</u></u>

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

Approved by the trustees on 29 August 2019 and signed on their behalf by


 Angus Margerison
 Board Chair

CanDo International

Statement of cash flows

For the year ended 31 December 2018

	Note	2018 £	£	2017 £	£
Cash flows from operating activities					
Net income for the reporting period (as per the statement of financial activities)		575,172		15,889	
Depreciation charges		500		500	
(Increase) in debtors		(3,540)		-	
Increase in creditors		207,469		-	
Net cash provided by operating activities		779,601		16,389	
Cash flows from investing activities:					
(Purchase) of fixed assets		(545)		(1,000)	
Net cash (used in) investing activities		(545)		(1,000)	
Change in cash and cash equivalents in the year		779,055		15,389	
Cash and cash equivalents at the beginning of the year		15,389		-	
Change in cash and cash equivalents due to exchange rate movements		-		-	
Cash and cash equivalents at the end of the year	a	794,444		15,389	
Analysis of cash and cash equivalents and of net debt					
	At 1 January 2018 £	Cash flows £	Other non- cash changes £	At 31 December 2018 £	
Cash at bank and in hand	15,389	779,055		794,444	
Overdraft facility repayable on demand	-	-	-	-	
a Total cash and cash equivalents	15,389	779,055	-	794,444	

1 Accounting policies

a) Statutory information

CanDo International is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address (and principal place of business) is 2 More London Riverside, London, SE1 2AP.

b) Basis of preparation

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 (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

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.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering medical and humanitarian services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Charitable activities	15%
● Fundraising	45%
● Support costs	20%
● Governance costs	20%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment 2 years

Notes to the financial statements

For the year ended 31 December 2018

1 Accounting policies (continued)**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2018 Total £	Unrestricted £	Restricted £	2017 Total £
Donations – General	370,465	223,973	594,438	184,131	37,633	221,764
Donations – Crowd funding	-	761,055	761,055	-	32,428	32,428
	<u>370,465</u>	<u>985,027</u>	<u>1,355,492</u>	<u>184,131</u>	<u>70,061</u>	<u>254,192</u>

For the year ended 31 December 2018**3a Analysis of expenditure (current year)**

	Raising funds £	Charitable activities		Governance costs £	Support costs £	2018 Total £	2017 Total £
		Humanitarian Grants £					
Consultancy costs (Note 6)	83,186	55,780		11,691	34,070	184,726	147,245
Direct grants to partners	-	512,436		-	-	512,436	27,415
Marketing & Website developments	59,233	7,066		-	-	66,299	42,360
Legal and professional	-	-		10,900	660	11,560	6,010
Operational costs	19,953	11,578		3,782	15,233	50,546	15,273
	162,372	586,860		26,373	49,963	825,567	238,303
Support costs	12,491	37,472		-	(49,963)	-	-
Governance costs	6,593	19,780		(26,373)	-	-	-
Total expenditure 2018	181,456	644,112		-	-	825,567	-
Total expenditure 2017	112,731	96,844		17,927	10,802	-	238,303

CanDo International

Notes to the financial statements

For the year ended 31 December 2018

3b Analysis of expenditure (prior year)

	Raising funds £	Charitable activities	Governance costs £	Support costs £	2017 Total £
		Humanitarian Grants £			
Consultants & Staff costs (Note 6)	67,183	59,187	12,031	8,844	147,245
Direct grants to partners	-	27,415	-	-	27,415
Marketing & Website developments	42,360	-	-	-	42,360
Legal and professional	-	826	4,989	195	6,010
Operational costs	3,188	9,416	907	1,763	15,273
	112,731	96,844	17,927	10,802	238,303
Support costs	2,701	8,101	-	(10,802)	-
Governance costs	4,482	13,445	(17,927)	-	-
Total expenditure 2017	119,914	118,390	-	-	238,303

Notes to the financial statements

For the year ended 31 December 2018

4a Grant making (current year)

	Grants to institutions £	£	£	2018 £	2017 £
Cost					
Ghiras Al Nahda – Mushroom project	13,615	–	–	13,615	14,506
Hurras – Kites not Shells project	–	–	–	–	9,076
Insan	6,952	–	–	6,952	3,833
International Doctors Association (IDA)	491,870	–	–	491,870	–
At the end of the year	512,436	–	–	512,436	27,415

The main objective of the organisation is to advance health for the public benefit, by providing relief and assistance to people in need of health related services in any part of the world where humanitarian aid is needed. This is done through the provision of medical, surgical and clinical care and treatment and the provision and distribution of drugs and medical, surgical and pharmaceutical appliances and equipment.

4b Grant making (prior year)

	Grants to institutions £	£	£	2017 £
Cost				
Ghiras Al Nahda – Mushroom project	14,506	–	–	14,506
Hurras – Kites not Shells project	9,076	–	–	9,076
Insan	3,833	–	–	3,833
At the end of the year	27,415	–	–	27,415

5 Net income for the year

This is stated after charging / (crediting):

	2018 £	2017 £
Depreciation	500	500
Auditor's remuneration (excluding VAT):		
Audit	8,400	–
Independent examination	–	1,000
Foreign exchange gains or losses	7,587	–

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The charity did not have any staff costs during 2018. Due to the start up nature of the entity the Trustee's opted to engage consultants on flexible contracts until such stage that the business model was proven and the charity had adequate cash reserves in place to cover 2 –3 months operational expenses.

No employee or consultant earned more than £60,000 during the year (2017: nil).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2017: £nil). No charity trustee received payment for professional or other services supplied to the charity (2017: £nil).

The Trustees' received £59 for reimbursement of travel and subsistence costs this year (2017: £nil).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was nil (2017: nil). When required consultants were engaged to carry out the activities of the charity.

8 Related party transactions

There are no related party transactions to disclose for 2018 (2017: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Computer equipment £	Total £
Cost or valuation		
At the start of the year	1,000	1,000
Additions in year	545	545
	<hr/>	<hr/>
At the end of the year	1,545	1,545
	<hr/>	<hr/>
Depreciation		
At the start of the year	500	500
Charge for the year	500	500
	<hr/>	<hr/>
At the end of the year	1,000	1,000
	<hr/>	<hr/>
Net book value		
At the end of the year	545	545
	<hr/>	<hr/>
At the start of the year	500	500
	<hr/>	<hr/>

All of the above assets are used for charitable purposes.

11 Debtors

	2018 £	2017 £
Other debtors	3,540	-
	<hr/>	<hr/>
	3,540	-
	<hr/>	<hr/>

12 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	4,015	-
Grants payable – IDA	195,708	-
Other creditors	215	-
Accruals	7,531	-
	<hr/>	<hr/>
	207,469	-
	<hr/>	<hr/>

13a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	545	-	-	545
Net current assets	238,531	-	351,985	590,516
Long term liabilities	-	-	-	-
Net assets at 31 December 2018	239,076	-	351,985	591,061

13b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	500	-	-	500
Net current assets	15,389	-	-	15,389
Net assets at 31 December 2017	15,889	-	-	15,889

14a Movements in funds (current year)

	At 1 January 2018 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2018 £
Restricted funds:					
Asfari Foundation	-	75,000	-	-	75,000
Tides Foundation	-	130,448	(53,342)	-	77,106
Azim Premji	-	3,477	(3,477)	-	-
Other small crowdsourced funding projects	-	42,665	(42,665)	-	-
Live line for survival	-	7,146	(7,146)	-	-
Penny Appeal	-	15,048	(15,048)	-	-
Future match funding	-	219,374	-	(19,495)	199,879
Hope Hospital	-	491,870	(511,365)	19,495	-
Total restricted funds	-	985,027	(633,042)	-	351,985
Unrestricted funds:					
General funds	15,889	415,711	(192,524)	-	239,076
Total unrestricted funds	15,889	415,711	(192,524)	-	239,076
Total funds	15,889	1,400,738	(825,567)	-	591,061

The narrative to explain the purpose of each fund is given at the foot of the note below.

14b Movements in funds (prior year)

	At 1 January 2017 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2017 £
Restricted funds:					
Asfari Foundation	-	37,633	(37,633)	-	-
Crowdsourced funding	-	32,428	(32,428)	-	-
Total restricted funds	-	70,061	(70,061)	-	-
Revaluation reserve	-	-	-	-	-
General funds	-	184,131	(168,242)	-	15,889
Total unrestricted funds	-	184,131	(168,242)	-	15,889
Pension reserve	-	-	-	-	-
Total funds including pension fund	-	254,192	(238,303)	-	15,889

Purposes of restricted funds

Penny Appeal – Ready-to-eat meal for families evacuated from Eastern Ghouta to Idlib (partner – Ghiras)

The emergency proposed project aims to provide ready-to-eat meals for people evacuated from Eastern Ghouta to Idlib, who have suffered from a brutal siege and heavy military campaign for 6 years. The project will help 210 families (1,260 people) to have food security by providing daily ready-to-eat meals for 10 days. This invoice covers 90% of the total project costs.

Hope Hospital (partner – Independent Doctors Association)

Hope Hospital project aimed to support a Pediatric Hospital in Jarablus district, Northern Aleppo Governorate, northern Syria, for establishing Primary and Secondary Level Health Care Services for Conflict Affected Children. Enhance the Specialized pediatric services in the most affected IDPs population through reduce mortality and morbidity among children in northern Syria through improved access to pediatric primary and secondary level medical services. 170,000 persons of which an estimated 32% are children under 12 years of age, including residents, returnees and internally displaced persons (IDPs) of Jarablus and northern Al Bab districts.

Asfari Foundation & Azim Premji

The focus of these grants is to cover 50% of CanDo's core and programmatic Costs. Asfari Foundation contributes to the cost of 5 of our core team to take forward our work developing our platform, bringing new partners on board and working with new and existing partners to build their capacity and launch successful campaigns on our crowdfunding platform.

Tides Foundation

These funds supported the charity to set up and sustain critical functions towards achieving its impact.

A Life line for survival (partner – INSAN)

The project is an online psychosocial intervention to help women endure the violent military campaign and difficult siege in East Ghouta, Syria.

Crowd sourced funding

The purpose of the crowd sourced funding is to provide the direct humanitarian aid working with our partners on the ground in Turkey & Syria. This represents the organisations core charitable activities.

15 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.