

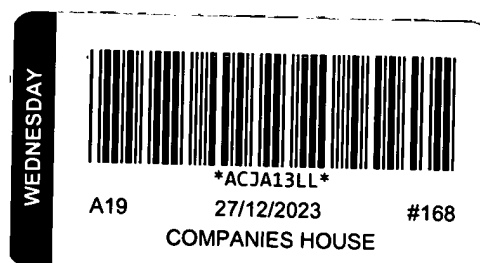
Company No. 2308065  
Registered Charity Number 1000649

Company Number 2308065  
(A company limited by guarantee)

QUESTSCOPE

DIRECTORS' REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023



**QUESTSCOPE**  
**(A company limited by guarantee)**

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**QUESTSCOPE**  
(A company limited by guarantee)

**Directors and Other Information**

<b>Directors</b>	Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer Dr. M. Al Yafi J.A. Gappa H. Cordell S.T. Leatherman (Resigned 30th April 2022)
<b>Registered Office</b>	46 Dene Garth Ovingham Prudhoe Northumberland England NE42 6AP
<b>Business Address</b>	PO Box 910729 Jabal Al-Weibdi Amman 11191 Jordan
<b>Company Number</b>	2308065
<b>Charity Number</b>	1000649
<b>Auditors</b>	Crean & Co Accounts Limited Lanesboro Street Roscommon Town Co. Roscommon Ireland F42 DA32
<b>Bankers</b>	National Westminster Bank Plc 135 Bishopsgate London EC2M 3UR
<b>Solicitors</b>	Wellers 7-8 Grays Inn Square London WC1R 5JQ

## **QUESTSCOPE**

**(A company limited by guarantee)**

**Report of the Trustees for the year ended 31 March 2023**

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The Trustees, who are also the Directors for the purposes of company law, present their report and the financial statements of the Company for the year ended 31 March 2023. This report combines the Trustees' annual report for the purposes of the Charities Act 2006, and the Directors' report for the purposes of section 235 of the Companies Act 2006.

### **Legal Status and Principal Activity**

The Charity is a company limited by guarantee, not having a share capital. The governing document is the memorandum and Articles of Association of the Charitable Company. The word 'limited' is omitted from the Charitable Company's name under the provisions of the Companies Act 2006. Questscope is registered in the United Kingdom as a Company Limited by Guarantee under the Companies Act 2006. Questscope is also legally registered to conduct business in The Hashemite Kingdom of Jordan. Questscope receives grants and contributions to manage educational and refugee programs in Jordan and Syria.

### **Constitution and Governance**

The Charitable Company (registration number 2308065), which is limited by guarantee, is registered as a charity under the number 1000649. The Management Committee (who are also the Directors of the Charitable Company for the purposes of the Companies Act and are the Trustees for the purposes of charity law) are elected at the annual general meeting.

### **Alight (formerly American Refugee Committee)**

Questscope is a partner organisation of Alight (formerly the American Refugee Committee).

Alight is a charity based in Minneapolis, Minnesota, United States of America, and it provides emergency and humanitarian relief for refugees in many countries.

### **Review of Activities and Future Developments - Fiscal Year Programme Summary**

#### **Non-Formal Education (NFE) Program**

The Questscope NFE program is grounded in a specialized Participatory Learning Methodology that actively engages students in their own learning and facilitates positive relationships between learners and educators.

The success record for all NFE programs is as follows: the total number of beneficiaries from NFE Program are 6,000, the total NFE graduates for the Program are 1,100, the total number of NFE centers is 204.

#### **Engaging At-Risk Youth for Positive Change in Za'atari Camp:**

Questscope continues to work together with its Syrian youth volunteers and beneficiaries in the Za'atari camp to build their capacities. Questscope provided more than 3,500 services for the beneficiaries through our services in Za'atari camp covering a wide range of different recreational and educational activities such as sports, art, computer skills, and music education. The Syrian beneficiaries themselves have designed and implemented several initiatives to support the Za'atari community.

#### **At-Risk Females:**

This year, Questscope continued a project for female refugees from Syrians of Palestinian descent in Aqaba that was initiated in 2013. The project provided IFE, tutoring, extracurricular activities, and any needed referrals for girls over a 12-month period.

#### **Music Therapy**

Music therapy is effective in alleviating negative tension and strain. With a variety of exercises, activities, and different types of music and equipment, music therapy can be an excellent tool for addressing those concerns and beginning to realize the hidden advantages of music therapy on all levels of treatment.

The project offers beneficiaries psychosocial support music groups. Every participant joins a group of 7 participants that receive 12 sessions of 45 minutes, twice a week over 8 weeks. Groups are closed and consist of participants within the same age group with no more than a one-year age difference. Over 160 beneficiaries participated in the project.

**QUESTSCOPE**  
**(A company limited by guarantee)**  
**Report of the Trustees for the year ended 31 March 2023**  
**(Continued)**

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**Photography school**

Questscope has partnered with Lens-on-Life and the Catalyst Foundation to launch a photography initiative in the benefit of their respective impacts. Young people have been trained in a combination of techniques, including image composition, scene framing, and telling a narrative via a photograph, which is an innovative way of thinking about the empowerment of refugee children, over 60 beneficiaries participated in the project.

**The Field Guide for Barefoot Psychology**

The Field Guide is a flexible tool combining narrative story, scientific information, and practical skills for emotion regulation. The content of the Guide is intended for a wide audience, including professional aid workers, community workers or volunteers, and individuals. Generally, the content is safe and relevant for those 18 years of age and above and can be delivered by trained community facilitators who need not be mental health professionals. We have 14,909 active learners, 2,287 completed the program, and 2,087 certificates issued.

**Trustees/Directors**

The Trustees/Directors who served throughout the year (except as noted) were as set out below:

Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer  
Dr. M. Al Yari  
J.A. Gappa  
H. Cordell  
S.T. Leatherman (Resigned 30th April 2022)

The Company is limited by guarantee and does not have a share capital, therefore no director held shares at any time during the year.

**Future developments**

The charitable company plans to continue its present activities and activity levels. Employees are kept as fully informed as practicable about developments within the charity.

**Reserves Policy**

The Trustees have reviewed the reserves of the Charitable Company, taking into account the location of the work, the at-risk target group, intermittent and often large project income funding and the wide range of projects. On this basis, the Trustees conclude that the level of unrestricted reserves should ideally be between 9 and 12 months operating expenditure. At present, the level of reserves is less than two months operating expenditure.

**Risk Review**

The Trustees continuously review the major risks which the Charitable Company faces and are implementing such systems as are possible to minimise those risks. This reviewing process will continue throughout the forthcoming year. This year the board was especially mindful of the unique challenges caused by the disruption to the global economic situation due to COVID-19, which includes the INGO fund-raising environment, and has discussed it extensively.

**Investment policy**

The Trustees consider, on the basis of present cash balances and the need for easy access to them, that the current policy of investing short term surplus cash in interest bearing bank deposits is appropriate.

**Auditors**

Clean & Co Accountants Limited were appointed as auditors during the year. A resolution re-appointing Clean & Co is to be proposed at the next Annual General meeting.

**Statement of disclosure to the Auditors**

So far as the trustees are aware, there is no relevant accounting information of which our company's auditors are unaware. Also, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant accounting information and to establish that the comp

**QUESTSCOPE**

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2023

(Continued)

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**Post Balance Sheet Events**

There have been no events since the balance sheet date that might necessitate a restatement of the financial statements.

**Basis of Preparation**

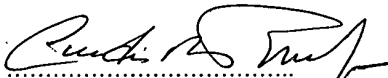
This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**Political Contributions**

The charity did not make any disclosable political donations during the year.

**Accounting records**

To ensure that adequate accounting records are kept in accordance with the Companies Act 2006, the Charity has employed suitably qualified accounting personnel and have maintained appropriate accounting records. The accounting records are maintained at the company's offices at Jabal-al-Weibdi in Amman, Jordan.

**By order of the Board**

Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer

15 December 2023

Date:

## QUESTSCOPE

(A company limited by guarantee)

### Statement of Trustees' Responsibilities

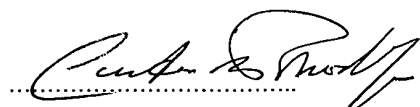
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#### Statement of Trustees' responsibilities

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 Company and of the net incoming or outgoing resources of the Company for that period. In preparing those financial statements, the Trustees are required to;

- \* Select suitable accounting policies and then apply them consistently
- \* Make judgements and estimates that are reasonable and prudent
- \* Prepare the financial statements on the going concern basis unless it is inappropriate 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 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer

15 December 2023

Date:

**Independent Auditor's Report to the Trustees / Directors of  
QUESTSCOPE  
(A company limited by guarantee)**

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We have audited the financial statements of Questscope (the Company) for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and related notes on pages 14 - 18.

The financial reporting framework that has been applied in their preparation is U.K. Law and FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 March 2023 and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.
- have been properly 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 (England & Wales) (ISAs (England and Wales)) and applicable law. Our responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of Financial Statements in England and Wales, including the Ethical Standard for Auditors (England and Wales) issued by the Auditing and Accounting Supervisory Authority (IAASA), 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 ISAs (England & Wales) require us to report to you where:

- the trustee's 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 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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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.



**Independent Auditor's Report to the Trustees / Directors of  
QUESTSCOPE  
(A company limited by guarantee)  
(Continued)**

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**Opinions on other matters prescribed by the Companies Act 2006**

Based solely on the work undertaken in the course of the audit, we report that:

in our opinion, the information given in the trustees' report is consistent with the financial statements; and  
in our opinion, the trustees' report has been prepared in accordance with the Companies Act 2006  
We have obtained all the information and explanations we consider necessary for the purposes of our audit.

**Matters on which we are required to report by exception**

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the trustees' report.

The Companies Act 2006 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

**Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 3, the trustees 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

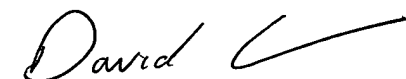
In preparing the financial statements, the trustees are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has 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 (England & Wales) 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.

**The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the Company's members, as a body, in accordance with the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



David Crean

Date 21/2/23

For and on behalf of Crean & Co Accountants Limited  
Statutory Audit Firm  
Lanesboro Street  
Roscommon Town  
Co. Roscommon  
Ireland  
F42 DA32

**Independent Auditor's Report to the Trustees / Directors of  
QUESTSCOPE  
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT  
Further information regarding the scope of our responsibilities as auditor**

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As part of an audit in accordance with ISAs (England and Wales), we exercise professional judgement 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 from 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 company'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 company 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.

**QUESTSCOPE**

(A company limited by guarantee)

**Statement of Financial Activities for the year ended 31 March 2023**

		Restricted Funds	Unrestricted Funds	Total Funds 2023	Total Funds 2022
Income and expenditure	Notes				
<b>Incoming resources</b>		£	£	£	£
Grants & Donations	2	-	408,730	408,730	497,934
Indirect cost support	2	-	165,452	165,452	25,233
Grants received	3	1,920,042	-	1,920,042	533,520
In-kind Income		-	-	-	99,111
<b>Total Incoming resources</b>		1,920,042	574,182	2,494,224	1,155,798
<b>Resources expended</b>					
<b>Charitable expenditure</b>					
Non Formal / Informal Education	5	1,255,909	-	1,255,909	1,958,847
In-kind expenditure		-	-	-	99,111
Support services	6	-	737,552	737,552	822,625
including governance costs					
<b>Total resources expended</b>		1,255,909	737,552	1,993,461	2,880,583
<b>Net (outgoing)/incoming resources</b>					
<b>transferred (from)/to funds for the year</b>		664,133	(163,370)	500,763	(1,724,785)
<b>Balance of funds at 1 April 2022</b>					
As originally stated		776,368	(328,221)	448,147	2,025,240
Prior Year Adjustment		-	-	-	43,716
		776,368	(328,221)	448,147	2,068,956
Currency adjustment to opening fund balances		49,034	(20,730)	28,304	103,976
<b>Balance of funds at 31 March 2023</b>		£1,489,535	(£512,321)	£977,214	£448,147

The net incoming resources, as stated above, recognise all gains and losses for the year as defined by Financial Reporting Standard 102. All income arose in relation to continuing activities, though individual projects may have commenced or ended during the financial year. No separate statement of total recognised gains and losses is required.

**QUESTSCOPE****(A company limited by guarantee)****Statement of Retained Funds for the year ended 31 March 2023**

	<b>Restricted 2023 £</b>	<b>Unrestricted 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Result for the year	664,133	(163,370)	500,763	(1,724,785)
Retained earnings at the beginning of the year as originally stated	776,368	(328,221)	448,147	2,025,240
Prior year adjustment				43,716
Currency adjustment to opening fund balances	49,034	(20,730)	28,304	103,976
<b>Retained earnings at the end of the year</b>	<b><u>£1,440,501</u></b>	<b><u>(£512,321)</u></b>	<b><u>£977,214</u></b>	<b><u>£448,147</u></b>

**QUESTSCOPE**  
**(A company limited by guarantee)**  
**Balance Sheet at 31 March 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	9	1,697,802	702,768
Bank balances		713,623	1,220,288
		<u>2,411,425</u>	<u>1,923,056</u>
<b>Less: creditors due within one year</b>	10	<u>1,434,211</u>	<u>1,474,909</u>
<b>Net current assets</b>		<u>977,214</u>	<u>448,147</u>
<b>Net assets</b>		<u>£977,214</u>	<u>£448,147</u>
<b>Represented by;</b>			
General funds		(512,321)	(328,221)
Restricted funds	12	1,489,535	776,368
		<u>£977,214</u>	<u>£448,147</u>

**Basis of Preparation**

This report has been prepared in accordance with the special provisions relating to small companies subject to the small companies regime.

**Approved by the Board and authorised for issue;**



Dr. C.N. Rhodes - Trustee, Founder and Chief Vision Officer



J.A. Gappa - Trustee

15 December 2023

Date

**QUESTSCOPE**

(A company limited by guarantee)

Cash Flow Statement for the year ended 31 March 2023

	2023 £	2022 £
<b>Net cash inflow/(outflow) from operating activities (note 1 below)</b>	(534,969)	14,181
Effect of re-statement of opening net current assets due to currency fluctuations	28,304	103,976
<b>Net Cash Inflow/(outflow)</b>	<u>(£506,665)</u>	<u>£118,157</u>
<b>Increase/(Decrease) in cash for the year</b>	<u>(£506,665)</u>	<u>£118,157</u>

**Notes to the Cash Flow Statement for the year ended 31 March 2023**

**Note 1**

**Net cash inflow/(Outflow) from operating activities**

	£	£
Operating surplus/(deficit)	500,763	(1,724,785)
(Increase)/Decrease in debtors	(995,034)	1,528,818
(Decrease)/Increase in creditors	(40,698)	210,148
	<u>(£534,969)</u>	<u>£14,181</u>

**Note 2**

**Analysis of change in net funds**

	Opening Balance £	Cash Flows £	Closing Balance £
Cash at bank and in hand	1,220,288	(506,665)	713,623
	<u>1,220,288</u>	<u>(506,665)</u>	<u>713,623</u>

## QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2023

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### 1 Accounting Policies

#### Company information

Questscope is a company limited by guarantee incorporated in England and Wales. The registered office is 46 Dene Garth, Ovingham, Prudhoe, Northumberland, England, NE42 6AP

#### Basis of accounting and accounting policies

These financial statements have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in pounds sterling. The functional currency of the company is American Dollars.

Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### Income recognition

For the signing of grant agreements, Questscope now recognize a full year's income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Investment income is included when received.

#### Depreciation

Fixed assets are generally charged to projects. All fixed assets not so charged have been written down to nil.

#### Foreign currencies

The company reports in Pounds Sterling. The functional currency of the Company is US Dollars.

Foreign exchange transactions are translated into dollars at the exchange rate ruling at the date of transactions.

Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. Any exchange differences are dealt with in the Statement of Financial Activities.

#### Resources expended

Resources expended are allocated to the particular activity where the costs relate directly to that activity. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources. Staff costs are split on an estimated basis, examining the work of each staff member separately.

#### Tax status

The Charitable Company is a registered charity within the definition of section 506(1) Income and Corporation Tax Act 1988, and is therefore able to take advantage of the reliefs given by Section 505 of that act.

#### Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

## QUESTSCOPE

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2023

(Continued)

### Basis of accounting and accounting policies

(Continued)

#### Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### Fund accounting

Funds held by the Charitable Company are;

**Unrestricted general funds** - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

**Restricted funds** - these are funds which can only be used for specific purposes within the objects of the Charitable Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

	Unrestricted Total Funds 2023 £	Unrestricted Total Funds 2022 £
<b>2 Grants &amp; Donations</b>		
Questscope USA	364,372	497,934
Indirect cost recovery from grants	165,452	25,233
Private donations	44,358	-
	<u>£574,182</u>	<u>£523,167</u>

Questscope USA is a foundation based in the United States of America which works with the Charitable Company on various projects.

	Restricted Total Funds 2023 £	Restricted Total Funds 2022 £
<b>3 Grants received</b>		
Restricted Income - Other Projects (Note 11)	1,920,042	533,520
	<u>£1,920,042</u>	<u>£533,520</u>

#### 4 Indirect cost support

Indirect cost support comprises monies received from various Support organisations given to aid Questscope with central administration and other costs as follows;

	£	£
USAID	11,905	-
UNICEF	1,433	-
UNFPA	13,600	-
Al Gurair	39,197	-
AAI / Ministry of Education	19,758	-
Zaatari	13,922	-
Syrian Earthquake	25,789	-
Beyond conflict	18,447	20,930
Other	21,401	-
Blackhawk	-	4,303
	<u>£165,452</u>	<u>£25,233</u>



**QUESTSCOPE**

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2023

(Continued)

**5 Total Restricted Resources expended**

	AAI/Ministry of Education	USAID	UNFPA	Other	Totals 2023	Total 2022
	£	£	£	£	£	£
Salaries and staff	87,920	115,611	60,432	231,121	495,084	980,563
Direct Project expenses	67,165	206,888	93,240	393,532	760,825	978,284
In-Kind						99,111
	<u>£155,085</u>	<u>£322,499</u>	<u>£153,672</u>	<u>£624,653</u>	<u>£1,255,909</u>	<u>£2,057,958</u>

**6 Support Services**

	2023 £	2022 £
<b>Support Services comprised</b>		
Salaries and staff costs	499,655	643,385
Support	-	(5,484)
Professional fees	81,038	94,609
Vehicle costs	8,334	17,189
Rent & premises costs	31,981	22,580
Travel	34,007	-
Telecommunications	8,096	17,060
Maintenance	-	1,052
Public relations	494	9,325
Stationery	2,869	1,777
Bank charges	1,453	1,563
Currency (Gain)/Loss	1,733	-
Miscellaneous	(671)	955
Insurance	54,791	18,614
Training & conferences	13,772	-
	<u>£737,552</u>	<u>£822,625</u>

**7 Net Incoming resources for the year**

	£	£
Stated after (crediting) / charging;		
Auditor's remuneration - Governance costs	5,000	5,000
Exchange (gain) / loss on restatement of opening fund balances.	<u>(28,304)</u>	<u>(103,976)</u>

**8 Staff costs**

	2023 £	2022 £
Salaries and related costs	853,481	1,482,690
Social security costs	141,258	141,258
	<u>£994,739</u>	<u>£1,623,948</u>
The average number of employees of the Charitable Company during the year was;		
Project workers	24	44
Management and administration	7	7
	<u>31</u>	<u>51</u>

No employee received emoluments at a rate in excess of £50,000 per annum. No emoluments or expenses were paid to any Trustee or any persons connected with them during the year (2022 - nil).

Dr. C.N. Rhodes and J.V. VanCleave are remunerated by Questscope USA.

**QUESTSCOPE**

(A company limited by guarantee)

Notes to the Financial Statements for the year ended 31 March 2023

(Continued)

	2023 £	2022 £
<b>9 Debtors</b>		
Pledged receivables (see below)	1,371,937	579,862
Prepayments and other debtors	325,865	122,906
	<u>£1,697,802</u>	<u>£702,768</u>

Pledged receivables represent monies to be granted to Questscope in the coming financial year. The monies are in the form of restricted funds and are pledged on the understanding that Questscope will be spending the funds on the appropriate projects within the following twelve months.

	2023 £	2022 £
<b>10 Creditors; Amounts falling due within one year</b>		
Trade creditors	865,365	1,092,179
Accrued expenses and other creditors	568,846	382,730
	<u>£1,434,211</u>	<u>£1,474,909</u>
<b>11 Unrestricted funds</b>		
Balance at 1 April 2022	(328,221)	(3,359)
Currency adjustment	(20,730)	(171)
Net movement in funds	(163,370)	(324,691)
Balance at 31 March 2023	<u>(£512,321)</u>	<u>(£328,221)</u>

**12 Restricted Funds**

	Balance at 01 April 22 £	Currency adjustment to opening balance £	Incoming /(Outgoing) resources £	Resources expended (Including in-kind) £	Balance at 31 March 23 £
AAI / Ministry of Education			1,372,378	(155,085)	1,217,293
USAID	99,779	6,302	(49)	(106,032)	
UNFPA	26,814	1,694	147,735	(153,672)	22,571
Dubai Care	11,714	740		(12,453)	1
Catalyst	117,916	7,447		(70,479)	54,884
Al Gurair	305,401	19,287		(322,499)	2,189
Blackhawk	43,890	2,772		(41,526)	5,136
Beyond Conflict	40,274	2,544	194,990	(182,185)	55,623
Syria	(20,980)	(1,325)			(22,305)
Syria earthquake			212,060	(27,016)	185,044
Headquarters	126,552	7,993	6,278	(135,629)	5,194
Germany	(33,113)	(2,091)		(891)	(36,095)
MEWE	58,121	3,671	(13,350)	(48,442)	
	<u>£776,368</u>	<u>£49,034</u>	<u>£1,920,042</u>	<u>(£1,255,909)</u>	<u>£1,489,535</u>

**QUESTSCOPE****(A company limited by guarantee)****Notes to the Financial Statements for the year ended 31 March 2023****(Continued)**

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	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>13 Analysis of funds.</b>		
Restricted funds	1,489,535	732,652
Unrestricted funds	(512,321)	(328,221)
	<u>£977,214</u>	<u>£404,431</u>

**14 Capital commitments and contingent liabilities**

There were no material capital commitments or contingent liabilities at 31 March 2023 (2022 - nil)

**15 Ultimate controlling party**

There is no ultimate controlling party but the charitable company is under the control of the directors / trustees.

**16 Transactions with related parties**

During the year, Questscope received donations from Questscope USA, an American registered charity of which Dr. C.N. Rhodes is a director. Dr. C.N. Rhodes and J.V. Van Cleave (Treasury-finance and Regulatory Director) are remunerated by Questscope USA.

**17 Reporting period**

The accounts are for the twelve months to 31 March 2023. The comparatives are for the twelve months to 31 March 2022.