

**Islamic Relief Worldwide (Sudan)**  
**Financial Statements**  
**And Auditor's Report**

**For the year ended December 31, 2024**

**Islamic Relief Worldwide (Sudan)**  
**Financial Statements and Independent Auditor's Report**  
**For the year ended December 31, 2024**

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**Islamic Relief Worldwide (Sudan)**  
**Financial Statements and Independent Auditor's Report**  
**For the year ended December 31, 2024**

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**Ancillary Information**

**Registered Name**

Islamic Relief Worldwide (Sudan)

**Legal status**

International Non-Governmental Organization (NGO)

**Address**

Port Sudan -Gulf District

**Reporting period**

January 1 - December 31, 2024

**Independent Auditor's**

**name & address**

OZ FOR Accounting, Auditing & Consulting

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**Islamic Relief Worldwide - Sudan (the Organization)**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED DECEMBER 31, 2024**

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**STATEMENT OF MANAGEMENT RESPONSIBILITIES**

The management of (the Organization) is required to prepare financial statements which give a true and fair view of the state of affairs of the Organization as at the end of the financial Period and of the changes in the fund balances for that Period.

Management should ensure that (the Organization) keeps proper accounting records that disclose with reasonable accuracy the financial position of the Organization's assets. They are also responsible specifically to ensure that restricted funds are used as per the approved program activities.

Management accepts responsibility for the annual financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates in conformity with Generally Accepted Accounting Principles applied in Sudan. Management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Organization and of the changes in the fund balances for the period.

Management further accepts responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements as well as adequate systems of internal financial control.

Nothing has come to the attention of management to indicate that the organization will not remain a going concern for at least the next twelve months from the date of this statement.

Signed on behalf of **Islamic Relief Worldwide - Sudan**.

Stamped by:

Abdel

 Finance Manager

Amr

Country Director





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## **Independent Auditor's Report**

**To: Islamic Relief Worldwide - Sudan**

### **Opinion**

We have audited the financial statements of the Islamic Relief Worldwide -Sudan (the Organization) which comprise the Statement of Financial Position as at December 31, 2024, the Statement of Income and Expenditure for the Period then ended, and notes to the financial statements, including significant accounting policies.

In our opinion, the Financial Statements present fairly, in all material respects, the Financial Position of (the Organization) as at December 31, 2024, and its operations for the Period then ended in accordance with the accounting polices set out in note (3) to the financial statements.

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Islamic Relief Worldwide -Sudan in accordance with the ethical requirements that are relevant to our audit of the Financial Statements in Sudan, Code of Ethics for Professional Accountants, 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.

### **Responsibilities of Management and those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the basis of accounting described in notes to the Financial Statements, and for such internal control as management determines is Necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.



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## **Independent Auditor's Report (Cont.)**

### **Responsibilities of Management and those Charged with Governance for the Financial Statements (Cont.)**

Those charged with governance are responsible for overseeing Organization's financial reporting process.

### **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 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, we exercise professional judgment and maintain professional skepticism 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 Organization internal control.



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## Independent Auditor's Report (Cont.)

### Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 management 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.



**OZ for Accounting, Auditing & Consultancies**

**Ahmed Abd Elnaim Mohammed,**

**FCCA- CMI Chartered Accountant**

**License No. 1647**

**Date: May 25, 2025**



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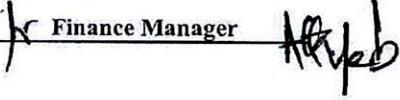
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ISLAMIC RELIEF WORLDWIDE - SUDAN  
 STATEMENT OF FINANCIAL POSITION  
 As at 31 December 2024

Notes	2024	2024	2023	2023
	SDG	GBP	SDG	GBP
<b>ASSETS</b>				
<b>NON-Current Assets</b>				
Property, Plant and	4	351,825,392	179,861	184,638,727
<b>Current Assets</b>				240,102
Cash and cash equivalent	5	12,532,118,750	6,126,198	748,717,491
Intercompany (Receivable)	6	-	-	464,216,398
Receivables and Others	7	49,792,799	24,341	30,150,690
Accrued Income	8	2,615,932,346	1,278,772	3,162,573,162
		<u>15,197,843,895</u>	<u>7,429,311</u>	<u>4,405,657,741</u>
<b>TOTAL ASSETS</b>		<u><u>15,549,669,287</u></u>	<u><u>7,609,172</u></u>	<u><u>5,969,177</u></u>
<b>ACCUMULATED FUNDS AND LIABILITIES</b>				
Accumulated Surplus	9	795,445,698	390,965	795,445,698
<b>NON-CURRENT</b>				
Provision for Employee	10	-	-	29,262,141
Gratuity				38,052
<b>CURRENT LIABILITIES</b>				
Deferred Income	11	14,516,090,527	7,096,043	3,473,117,812
Deferred capital Grants	4	351,825,392	171,986	184,638,727
Intercompany (Payables)	6	106,890,093	58,008	-
Payables and Others	12	(220,582,422)	(107,829)	107,832,089
		<u>14,754,223,590</u>	<u>7,218,208</u>	<u>3,765,588,628</u>
<b>TOTAL ACCUMULATED FUNDS AND LIABILITIES</b>		<u><u>15,549,669,287</u></u>	<u><u>7,609,172</u></u>	<u><u>4,590,296,468</u></u>
				<u><u>5,969,177</u></u>

The annexed notes from 1 to 19 form an integral part of the financial statements

 Finance Manager

 Country Director



ISLAMIC RELIEF WORLDWIDE - SUDAN  
 STATEMENT OF INCOME AND EXPENDITURES  
 For the Year Ended 31 December 2024

	Notes	2024 SDG	2024 GBP	2023 SDG	2023 GBP
<b>INCOME</b>					
<b>Transfers from Head Office</b>					
Income from Islamic Relief Worldwide	14 (b)	4,281,606,966	2,093,020	1,003,194,858	1,304,545
Income from Partners	14 (c)	7,449,299,180	3,641,514	2,808,329,588	3,651,924
In-Country Donor Income	14 (d)	2,379,570,287	1,163,229	1,111,696,654	1,445,639
Amortization of Capital Grant for the year	14 (a)	60,103,416	29,381	33,552,410	43,631
<b>Total Income</b>		<b>14,170,579,849</b>	<b>6,927,143</b>	<b>4,956,773,511</b>	<b>6,445,739</b>
<b>EXPENDITURE</b>					
Project Expenditure	15(a)	9,181,083,598	4,488,079	2,893,196,225	3,762,284
Staff Costs	15(b)	2,702,054,087	1,320,872	1,462,805,383	1,902,218
General and Administrative Expenses	15 (C)	1,974,267,045	965,100	489,949,172	637,125
Capital Expenditure	15 (E)	253,071,703	123,712	77,270,321	100,482
Depreciation	15 (E)	60,103,416	29,381	33,552,410	43,631
<b>Total Expenditure</b>		<b>14,170,579,849</b>	<b>6,927,143</b>	<b>4,956,773,511</b>	<b>6,445,739</b>
<b>Surplus/(Deficit) for the year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The annexed notes from 1 to 19 form an integral part of the financial statements



Country Director

  
 16 Finance Manager



**ISLAMIC RELIEF WORLDWIDE - SUDAN**  
**STATEMENT OF CHANGE IN FUNDS AND RESERVES**  
**For the Year Ended 31 December 2024**

	<b>Total</b> <b>SDG</b>	<b>Total</b> <b>GBP</b>
<b>Year Ended 31st December 2024</b>		
As at 1st January 2024	795,445,698	1,034,390
Surplus/ (deficit) for the year	-	-
Translation differences	-	(643,425)
<b>Balance as at 31 December 2024</b>	<b>795,445,698</b>	<b>390,965</b>
<b>Year Ended 31st December 2023</b>		
As at 1st January 2023	800,581,314	1,334,530
Surplus/ (deficit) for the year	-	-
Prior year adjustments	(5,135,616)	(1,333,831)
<b>Balance as at 31 December 2023</b>	<b>795,445,698</b>	<b>1,034,390</b>

The annexed notes from 1 to 19 form an integral part of the financial statements

  
Finance Manager

  
Country Director



ISLAMIC RELIEF WORLDWIDE - SUDAN  
 STATEMENT OF CASH FLOWS  
 For the Year Ended 31 December 2024

	2024 SDG	2024 GBP	2023 SDG	2023 GBP
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Surplus/(Deficit) for the year				
Transfer to assets	227,290,081	111,108	33,552,410	43,631
	227,290,081	111,108	33,552,410	43,631
<b>Current assets and liabilities changes</b>				
Due from Related Party		603,662	(416,452,362)	(524,540)
(Increase) in Trade and Other Receivables	444,574,289	14,867	57,109,498	105,340
(Increase) in Accrued income	546,640,816	217,326	(567,082,501)	186,896
(Decrease)/ Increase in Trade and Other Payables	(221,524,418)	248,053-	(353,350,306)	(623,732)
(Decrease)/ Increase in Deferrd income	11,042,972,715	5,398,244	1,571,498,843	1,366,344
Increase in Provision for Gratuity	(29,262,141)	(38,052)	(3,649,512)	(8,113)
	11,783,401,260	5,947,993	288,073,660	502,195
Net cash generated from operating activities	12,010,691,342	6,059,102	321,626,070	545,826
<b>CASH FLOWS FROM INVESTMENTS ACTIVITIES</b>				
Purchase of property and equipment	(227,290,081)	(111,108)	(73,781,521)	(95,945)
	(227,290,081)	(111,108)	(73,781,521)	(95,945)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Changes in fund	-	-	(5,135,616)	(248,712)
Change in deferred capital grant	-	-	40,229,110	885
	-	-	35,093,494	(247,827)
(Decrease) / Increase in cash and cash equivalents	11,783,401,260	5,947,993	282,938,043	202,054
Cash and cash equivalents at beginning of year	748,717,490	973,626	465,779,447	771,572
Cash and cash equivalents at 31 December	12,532,118,750	6,921,619	748,717,490	973,626

The annexed notes from 1 to 19 form an integral part of the financial statements

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 Finance Manager *Afayeb*

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 Country Director



*Amr*

**ISLAMIC RELIEF WORLDWIDE - SUDAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 December 2024**

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**1 STATUS AND OPERATIONS**

Islamic Relief is established in Sudan in 1985 helping to improve people's education and livelihoods and promoting peace-building and children's and women's rights.

We now work in Khartoum, Blue Nile, North Kordofan, South Kordofan and Central Darfur and West Darfur and Kassala and Gedarif in eastern Sudan.

We are supporting 26 health centres across the country: 15 in Central Darfur, three in North Kordofan, four in Blue Nile and four in South Kordofan. We are also supporting 12 nutritional feeding centres in Central Darfur.

The people of Sudan face two major challenges; one is the longstanding conflict in the country which has led to widespread displacement and the other is drought and other climate-related problems.

Both of these have played a major part in the alarming levels of malnutrition in the country. As such it is evident that the long-running conflict needs to be addressed before any meaningful development takes place.

It is with this in mind that we are running a conflict resolution project in Central Darfur. We are bringing people from conflicting groups together such as pastoralists, displaced people and host communities and helping to improve their access to water, land and pasture through an inclusive and equitable process that is informed by Islamic principles.

**2 BASIS OF PREPARATION**

**2.1 Statement of compliance**

These financial statements have been prepared under the historical cost convention on an accrual basis of accounting. Income has been recognised in the year in which expenditure is incurred. Expenditure is recognised in the year when incurred rather than when paid.

**2.2 Functional and presentation currency**

Items included in these financial statements are measured using the currency of the primary economic environment in which the entity operates. The financial statements of the entity is presented in SDG, which is the Organization's functional and presentation currency.

**ISLAMIC RELIEF WORLDWIDE - SUDAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 December 2024**

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**3 SIGNIFICANT ACCOUNTING POLICIES**

**3.1 Property plant and equipment**

Further Fixed Assets procured are recognised as Property plant and Equipment. These are stated at cost less accumulated depreciation and impairment loss, if any. Initial cost of property and equipment comprises its purchase price, including import duties and non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition and location for its intended use.

Depreciation is charged to income and expenditure account applying the straight line method. Full month's depreciation is charged in the month of acquisition and no depreciation is charged for the month in which asset is disposed off.

Normal repairs and maintenance are charged to the income and expenditure account as and when incurred whereas major improvements and modifications are capitalized.

**3.2 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and cash at banks.

**3.3 Revenue recognition**

**Grants**

Grants related to income are included in income when the related conditions are fulfilled. Un-utilized portion of grant related to a specific purpose is transferred from donor funds at the year end to match with the extent of expenditure incurred during a particular accounting year. Grants in kind are recognized on the basis of non-commercial invoices submitted by the donors.

**3.4 Foreign currency transactions**

These financial statements are presented in SDG. The functional currency of the Company is SDG.

Foreign currency transactions during the year are recorded in functional currency at the exchange rates approximating those ruling on the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange which approximate those prevailing on the balance sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using exchange rates at the date of the initial transaction i.e. average rate of the month.

**3.5 Provisions**

A provision is recognized in the balance sheet when the Company has a legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. The Company reviews the contingencies and other potential liabilities on a regular basis and appropriate amount of provision is made as and when necessary.

**3.6 Restricted grant / donor funds received in advance**

Funds received as grants for specific purposes are classified as restricted grant. Restricted grant is transferred to income to the extent of expenditures incurred out of these funds in a particular accounting year.

**3.7 Expenditure**

Expenditure is recognised and recorded on an accruals basis. The costs of each programme are separately accumulated and are disclosed and analysed according to their major components. Program support costs, which may not be attributed directly to any one programme, have been allocated in proportion to the estimated benefits received.

**3.8 Inventory**

Inventories are expensed in full at the time of procurement.

ISLAMIC RELIEF WORLDWIDE - SUDAN  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the Year Ended 31 December 2024

4 Property, Plant and Equipment		Land and Buildings	Motor Vehicles	Furniture and Fittings	Computers, Office equipment and Project	Total
Cost	SDG	SDG	SDG	SDG	SDG	SDG
<u>1 January 2024</u>	6,911,744	101,526,115	46,751,828	95,819,880	251,009,568	
Additions	-	-	35,812,650	191,477,431	227,290,981	
Disposal	-	-	-	-	-	
<u>31 December 2024</u>	6,911,744	101,526,115	82,564,478	287,297,312	478,299,649	
<u>Depreciation</u>						
<u>1 January 2024</u>	53,122	25,702,847	12,691,377	27,923,495	66,370,841	
Charge for the year	117,293	16,390,965	11,301,079	32,294,080	60,103,416	
<u>31 December 2024</u>	170,415	42,093,812	23,992,455	60,217,575	126,474,257	
<u>Net book value</u>						
<u>31 December 2024</u>	6,741,329	59,432,303	58,572,022	227,079,737	351,825,392	
<u>31 December 2024 (GBP)</u>	3,295	29,053	28,632	111,006	171,986	
YEAR 2023						
<u>Cost</u>						
<u>1 January 2023</u>	1,197,113	80,817,546	29,028,908	66,184,480	177,228,047	
Additions	5,714,631	20,708,570	17,722,920	29,655,400	73,781,521	
<u>31 December 2023</u>	6,911,744	101,526,115	46,751,828	95,819,880	251,009,568	
<u>Depreciation</u>						
<u>1 January 2023</u>	2,500	14,421,684	5,263,745	13,130,501	32,818,430	
Charge for the year	50,622	11,281,163	7,427,632	14,792,994	33,552,410	
<u>31 December 2023</u>	53,122	25,702,847	12,691,377	27,923,495	66,370,841	
<u>Net book value</u>						
<u>31 December 2023</u>	6,858,622	75,823,269	34,060,451	67,896,385	184,638,728	
<u>31 December 2023 (GBP)</u>	8,919	98,600	44,292	88,292	240,102	

ISLAMIC RELIEF WORLDWIDE - SUDAN  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the Year Ended 31 December 2024

	2024 SDG	2024 GBP	2023 SDG	2023 GBP
<b>5 Cash and Cash equivalent</b>				
Cash at Bank (5.1)	12,527,789,909	6,124,082	747,894,336	972,555
Cash on Hand (5.2)	4,328,841	2,116	823,155	1,071
	<b>12,532,118,750</b>	<b>6,126,198</b>	<b>748,717,491</b>	<b>973,626</b>
<b>5.1 Cash at Bank</b>				
<b>Local Currency</b>				
Bank of Khartoum - SDG	3,522,787,663	1,722,079	631,866,464	821,673
Nile Bank- SDG	5,264,696	2,574	1,596,052	2,075
Sudanese French Bank - SDG	326,203	159	364,423	474
	<b>3,528,378,562</b>	<b>1,724,812</b>	<b>633,826,939</b>	<b>824,222</b>
<b>Foreign Currency</b>				
Bank of Khartoum - USD	2,329,665,838	1,138,833	92,411,769	120,171
Bank of Khartoum - EUR	6,397,287	3,127	17,620,049	22,913
Nile Bank- EURO	6,652,899,290	3,252,202		
Sudanese French Bank - GBP	6,842,760	3,345	2,498,107	3,249
Sudanese French Bank - EUR	2,636,407	1,289	1,132,385	1,473
Sudanese French Bank - USD	969,765	474	405,087	527
	<b>8,999,411,347</b>	<b>4,399,270</b>	<b>114,067,397</b>	<b>148,333</b>
	<b>12,527,789,909</b>	<b>6,124,082</b>	<b>747,894,336</b>	<b>972,555</b>
<b>5.2 Cash on Hand</b>				
<b>Local Currency</b>				
Safe - SDG	262,663	128	262,663	342
	<b>262,663</b>	<b>128</b>	<b>262,663</b>	<b>342</b>
<b>Foreign Currency</b>				
Safe - USD	3,913,020	1,913	497,624	647
Safe - EUR	-	-	-	-
Safe - GBP	153,158	75	62,868	82
	<b>4,066,178</b>	<b>1,988</b>	<b>560,492</b>	<b>729</b>
	<b>4,328,841</b>	<b>2,116</b>	<b>823,155</b>	<b>1,071</b>
<b>6 Intercompany</b>				
INTER-COMPANY	11775425.71	5756.30	110074672.58	143140.02
INTER COMPANY-IRW-7% Support	(118665518.29)	(58008.43)	(513511.35)	(6677.65)
Closed Projects Adjustments	0.00	0.00	359276836.52	467200.05
	<b>(106890092.58)</b>	<b>(52252.13)</b>	<b>110074672.58</b>	<b>143140.02</b>
<b>7 Receivables and Others</b>				
	2024 SDG	2024 GBP	2023 SDG	2023 GBP
Staff Loan	18,860,121	9,220	10,170,794	13,226
Staff expense control	30,932,678	15,121	79,557,205	103,455
Salary payable	-	-	(59,548,970)	(77,437)
Provision for doubtful debts	-	-	(28,339)	(37)
	<b>49,792,799</b>	<b>24,341</b>	<b>30,150,690</b>	<b>39,208</b>
System produced donor receivables	-	-	-	-
Total Receivables and Others	<b>49,792,799</b>	<b>24,341</b>	<b>30,150,690</b>	<b>39,208</b>
<b>7.1 Receivable from Donors</b>				
IRW-Institutional Donor Control A/c	-	-	-	-
IRW Partner Sponsorship Control-A/c	-	-	-	-
IRW-IRUK Sponsored Control A/c	-	-	-	-
IRW Funded Control Account	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

ISLAMIC RELIEF WORLDWIDE - SUDAN  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31 December 2024

8 Accrued Income	HQ PIN	Name	Donor name	Start date	End date	Amount in GBP
SD020_000166	020_003660	Integrated Development Project to Improve Access to Basic Services by Emergency Response for Sudan Crisis (EMRES-II)	IRW_Islamic Relief USA	01.11.2020	01.08.2022	373,649,881.13-
SD020_000072	020_003785	Integrated Development Project to Improve Basic Services for Vulnerable Building resilience for East Kordofan residents and host community in	IRW_Islamic Relief USA	15.06.2023	31.12.2025	313,287,042.56-
SD020_000114	020_004785	Emergency Response for Sudan Crisis (EMRES-II)	IRW_Islamic Relief Canada	15.10.2020	14.09.2021	234,361,640.32-
SD050_000026	050_003596	Building resilience for East Kordofan residents and host community in	OCHA	01.05.2023	31.07.2023	213,357,057.71-
SD030_00006	HQ0202179	Emergency Response for Sudan Crisis (EMRES) - G...	IRW	134,102,091.24-	134,102,091.24-	152,957,405.24-
SD310_000010	310_0000029	Qurban 2022	IRW	01.01.2024	31.12.2025	121,921,649.51-
SD020_000123	HQ0202342101	Emergency Response for Sudan Crisis (EMRES-VI) NRD	IRW_IR NRD	10.01.2023	10.01.2026	111,991,263.05-
SD020_000109	020_004644-01	Strengthening Community Resilience and Economic Empowerment	IRW_Islamic Relief USA	10.01.2023	10.01.2026	99,583,733.65-
SD050_000059	HQ0501165100	WFP GFA - Blue Nile 2024	WFP	01.04.2024	31.12.2024	89,772,798.08-
SD020_000113	020_004763	Emergency Response for Sudan Crisis (EMRES-III)	IRW_Islamic Relief Germany	15.05.2023	15.09.2023	81,082,216.66-
SD020_000108	020_004642	Provision of WASH, Health, and Nutrition Emergency Response in	IRW_Islamic Relief Canada	02.01.2023	30.09.2025	79,816,597.71-
SD050_000067	HQ0501192100	WFP - School Feeding in Cedarat (WFP-SFIG)	WFP	01.03.2024	31.07.2024	61,296,843.37-
SD050_000073	HQ0501195100	FAO seed distribution 2024 Cedarat	FAO	30.06.2024	26.11.2024	60,487,268.81-
SD050_000068	HQ0501183100	WFP - Nutrition in North Kordofan (WFP-NINK)	WFP	02.02.2024	31.12.2024	51,555,356.97-
SD220_000111	020_004697	Improving Nutrition Services for Vulnerable Conflict Affected	IRW_Islamic Relief Swiss	01.03.2023	31.12.2023	18,116,936.28-
SD020_000091	020_004105-08	Global Famine Prevention and Response- Sudan	IRW_Islamic Relief USA	18.11.2022	21.08.2021	44,843,353.95-
SD020_000071	020_003764	Ethiopian Refugees Response	IRW_Islamic Relief Canada	20.12.2020	21.08.2021	41,343,572.28-
SD020_000037	020_003252	Building Resilience for South Sudanese Refugees and Resident Host	Sudan Humanitarian Fund	06.11.2019	31.03.2021	33,689,859.69-
SD020_000043	SD020_0000020	Integrated improvement of Household Food Security in Gadarif/Kassala	ZOA	01.01.2017	31.12.2020	33,432,328.63-
SD020_000087	020_004338	Lifesaving response to flood affected Ethiopian Refugees in Tigray	IRW_Islamic Relief Sweden	20.07.2021	20.01.2022	31,022,605.89-
SD030_000005	030_000273-907	Responding to the Tribal Conflict Affected People in Blue Nile State	IRW_Islamic Relief USA	01.08.2022	11.11.2022	29,609,605.94-
SD020_000140	HQ2011127101	H2H Fund - Conflict in Sudan	IRW	01.08.2024	28.02.2025	23,197,810.22-
SD020_000089	020_004076	Provide Lifesaving Assistance to the Flood Affected Communities in	IRW_Islamic Relief USA	06.09.2021	06.03.2022	18,496,095.50-
SD055_000005	055_000146	Food Inkind Donation from Qatar Charity to IR Sudan	IN KIND DONATIONS	01.12.2022	28.02.2023	17,320,892.56-
SD020_000049	020_0031063	Access to Safe Drinking Water for Al Rahad Locality in North Kordofan	IRW_Islamic Relief Canada	01.05.2019	30.04.2021	15,423,494.44-
SD020_000064	020_003596	Integrated Emergency Response to People Affected by Floods in	IRW_Islamic Relief USA	01.10.2020	31.03.2021	14,816,309.07-
SD020_000125	HQ0202342103	Emergency Response for Sudan Crisis (EMRES-VI)	IRW_Islamic Relief Italy	01.01.2024	31.12.2025	12,230,758.78-
SD020_000143	HQ0202595100	Emergency Food and Shelter Assistance for IDP Families in Sudan	IRW_Islamic Relief UK	01.11.2024	31.03.2025	11,017,479.70-
SD020_000062	020_003578	2020 Shelter and WASH Support for Flood-Affected Communities in West	IRW_Islamic Relief Canada	01.09.2020	30.04.2021	9,439,269.32-
SD020_000088	020_004055	2021 Emergency Shelter/NEF and WASH support to flood affected	IRW_Islamic Relief Canada	12.08.2021	12.11.2021	6,866,947.65-
SD430_000001	SD430_000001	Orphans Complementary Fund - Sudan	United Nations Children's	01.01.2022	01.12.2022	6,821,203.15-
SD020_000083	020_00391-03	Integrated lifesaving interventions to improve access to basic services and emergency shelter and cash assistance for IDPs in Port Sudan (ESCAPS)	IRW_Islamic Relief Sweden	01.03.2021	30.04.2022	6,100,000.00-
SD020_000138	h00202572100	Emergency Shelter and Cash Assistance for IDPs in Port Sudan (ESCAPS)	IRW_Islamic Relief UK	10.09.2024	10.02.2025	5,734,879.40-
SD020_000144	HQ0202596100	Integrated life-Saving Emergency Response for Conflict-Affected IDPs in	IRW_Islamic Relief USA	01.12.2024	31.05.2026	4,709,686.75-
SD020_000142	HQ0202593100	Continuing Quality of Education (CQE) for the Most Vulnerable Ethiopian	IRW_Islamic Relief UK	01.11.2024	31.10.2026	4,516,304.30-
SD020_000090	020_004126	Increase Access to Sustainable Safe Drinking Water for the Underserved	IRW_Islamic Relief Canada	01.10.2021	31.03.2022	3,191,487.62-
SD050_000071	HQ0501192100	Continuing safe, inclusive, and quality education for the crisis-affected	United Nations Children's	01.05.2024	30.04.2025	2,806,240.10-
SD020_000137	HQ0202554100	Lifesaving Interventions for IDP Families - Sudan Emergency (LIFE-II)	IRW_Islamic Relief Malaysia	10.09.2024	10.06.2025	2,118,142.00-
SD020_000141	HQ0202588100	Boreholes in North Kordofan State, Sudan (BINK-II)	IRW_Islamic Relief Sweden	20.10.2024	20.05.2025	5,734,879.40-
SD020_000092	020_004197	Smart Fund Impact assessment Budget	Save The Children	08.11.2021	08.02.2022	1,757,558.00-
SD020_000095	020_004284	Supporting El-Souley Health Centre with medical equipment for Kidney	World Waqf Foundation	01.02.2022	30.04.2022	1,522,924.14-
SD020_000139	HQ0202579100	Emergency Response for Sudan Crisis (EMRES-VII) project	IRW_Islamic Relief Canada	15.10.2024	15.02.2025	1,319,867.00-
SD020_000107	020_004224	Establishing a community and faith-based approach to safeguarding and	IRW_Islamic Relief Canada	01.01.2022	30.06.2024	704,138.71-
SD020_000103	020_004502	Floods Response in Sudan - River Nile (FLORES-II)	IRW_Islamic Relief Sweden	06.09.2022	06.01.2023	589,714,75-
SD020_000098	020_004318	Essential Medicine Support to PHTCs in West Jabel Marra, Central Darfur	World Waqf Foundation	01.04.2022	30.09.2022	451,794,47-
SD020_000117	HQ0202182	Lifesaving Emergency Response to War-Affected IDPs and Individuals in	IRW_Islamic Relief Sweden	14.09.2023	14.02.2024	250,826,23-
SD020_000146	HQ0202617100	Essential Medicine and Medical Supplies Support - Sudan (EMMASS)	IRW_Islamic Relief Canada	15.12.2024	15.08.2025	218,992.00-
SD030_000004	030_000247-01	Strengthening Response Capacity and Institutional Development for	IRW_Islamic Relief USA	01.01.2020	31.12.2023	172,018,75-
SD020_000126	HQ0202342104	Emergency Response for Sudan Crisis (EMRES-VII)	IRW_Islamic Relief Spain	01.01.2024	31.12.2025	132,129,20-
SD030_000037	050_000534	Provision of Health and Nutrition Assistance to Refugees in the Kordofan	LF UNHCR	02.02.2021	31.12.2021	126,453,37-
SD050_000030	050_000527	Post Harvest losses project in West Kordofan	World Food Programme	01.01.2021	30.06.2021	117,215,38-
<b>TOTAL</b>						<b>2,615,932,346-</b>
						<b>1,278,772</b>

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	2024	2023					
<b>9. Accumulated Surplus</b>							
Inter company	106,890,093	464,216,398					
Current assets	12,581,911,549	778,868,181					
Accrued income	2,615,932,346	3,162,573,162					
Fixed assets	351,425,392	184,638,277					
<b>Total Assets (A)</b>	<b>15,442,779,194</b>	<b>4,590,296,468</b>					
Less: Total liabilities and deferred capital grant							
Payables and other credit balances	220,582,422	107,832,689					
Deferred income	14,215,090,527	3,473,117,812					
Deferred capital grants	351,825,392	184,638,277					
Provision for Employee Gratuity	-	29,262,141					
<b>Total Liabilities and deferred capital grant (B)</b>	<b>14,647,333,977</b>	<b>3,794,850,769</b>					
<b>Accumulated Surplus = A+B</b>	<b>795,445,697</b>	<b>795,445,698</b>					
<b>10. Provision for Employee Gratuity</b>	<b>2024</b>	<b>2023</b>					
Opening balance	29,262,141	32,911,653					
Provision for the year		42,939,439					
Payments	29,262,141	46,582,951					
		<b>29,262,141</b>					
<b>11. Deferred Income</b>							
AX PIN	HQ PIN	Name	Donor name	Start date	End date	AMOUNT IN SDG	AMOUNT IN GBP
SDR09_00008	050_000090	South Distribution in Central State (SDG) Restoring and Improving Food and Housing Security of Vulnerable Farming and Pastoral Families in Sudan-Al-Jazira	IRW_Islamic Relief Canada IRW_Islamic Relief UK	21/09/2023	30/11/2023	46,42	
SDR09_000051	050_000508	FAD	IRW_Islamic Relief	10/06/2022	10/11/2022	191,669,10	
SDR09_000106	050_000517	IRW_Islamic Relief Canada	IRW_Islamic Relief	15/09/2022	28/12/2023	2,272,146,17	
SDR09_000104	050_000510	IRW_Islamic Relief UK	IRW_Islamic Relief	25/08/2022	30/09/2022	3,045,111,80	
SDR09_000052	050_000515	Support for RWD, Returns and Intern communities in Zalingei	IRW_Islamic Relief Canada IRW_Islamic Relief	15/06/2019	30/06/2021	348,076,32	
SDR09_000118	050_000516	Humanitarian Response to War Affected RWD in Central State, Sudan	IRW_Islamic Relief	23/10/2023	21/01/2024	6,956,244,79	
SDR09_000019	050_000536	Providing Financial Services to Respond to the COVID-19 Pandemic project in Zalingei Hilmi Al-Deek	International Organization for Migration (IOM)	24/01/2021	27/06/2021	6,991,519,51	
SDR09_000116	050_000540	IRW_Islamic Relief	IRW_Islamic Relief	01/01/2023	31/12/2023	7,047,180,25	
ED0509_000039	050_000537	Providing External Services to Respond to the COVID-19 Pandemic in Al-ZAMAN/AT Project (IOM) Assistance for Housing Al-Saii Lekhda of Central State	IRW_Islamic Relief	24/02/2021	26/07/2021	7,254,411,50	
SD0509_000041	050_000515	IRW_Islamic Relief	IRW_Islamic Relief	01/10/2021	31/10/2022	7,269,645,94	
SDR09_000085	050_000508	IRW_Islamic Relief	IRW_Islamic Relief	01/07/2021	31/12/2022	7,803,111,99	
ED0509_000084	050_000578	Sector Flood Mitigation Response Response to the Tidal Conflict in Blue Nile State, Sudan (IOM)	IRW_Islamic Relief	21/08/2021	09/08/2021	9,311,757,11	
SDR09_000105	050_000515	Food Security Support for Health and Education in Wad-Jabal Marra, Central Darfur	IRW_Islamic Relief	19/04/2022	19/12/2022	10,841,811,76	
SDR09_000100	050_000517	Providing External Services to Respond to the COVID-19 Pandemic in Al-ZAMAN/AT Project (IOM) Assistance for Housing Al-Saii Lekhda of Central State	IRW_Islamic Relief Canada IRW_Islamic Relief	01/05/2022	31/07/2023	11,320,213,02	
ED0509_000099	050_000516	IRW_Islamic Relief	IRW_Islamic Relief	01/04/2022	31/12/2023	21,079,857,64	
ED0509_000024	050_000517	Food and vulnerable crisis affected populations in Sudan	IRW_Islamic Relief	01/11/2020	31/12/2021	21,581,160,15	
ED0509_000011	050_000516	Emergency Response for Sudan Crisis (EMERCS-VI) project	IRW_Islamic Relief	01/01/2024	31/12/2024	32,395,947,63	
ED0509_000122	050_000516	IRW_Islamic Relief Norway	IRW_Islamic Relief	01/01/2021	31/12/2023	34,560,512,41	
ED0509_000016	050_000517	Emergency Action for Improving Access and Quality of Services in Sudan (IOM)	IRW_Islamic Relief Norway	15/01/2017	15/07/2020	35,912,196,09	
ED0509_000056	1000501181100	GPA-ANR, Nutrition interventions in the targeted locality of GCP	IRW_Islamic Relief	01/01/2024	31/12/2024	48,235,506,86	
ED0509_000070	1000501161000	Food Insecure Households in Al-Beled (ALAFIA) II	IRW_Islamic Relief	13/01/2021	13/01/2025	49,454,622,28	
ED0509_000101	050_000515	IRW_Islamic Relief USA	IRW_Islamic Relief	15/05/2022	31/07/2025	49,661,051,71	
SDA09_000109	100_001167801	End of year Gift 2024	IRW_Islamic Relief	01/05/2024	31/07/2024	51,347,817,19	
ED0509_000058	050_000515	Emergency WASH assistance to the flood affected people in White Nile and Blue Nile Affected Populations in Aweil and Blue Nile	IRW_Islamic Relief	27/10/2019	31/08/2020	55,919,892,71	
SD0509_000056	050_000525	Development Programmes (DPP)	IRW_Islamic Relief	27/10/2019	30/04/2020	57,050,749,55	
SD0509_000121	1000502181000	Emergency Response for Sudan Crisis (EMERCS-VI) project	IRW_Islamic Relief	01/01/2024	31/12/2024	58,372,553,39	
SD0509_000069	100_001167801	End of Year Gift 2024	IRW_Islamic Relief	01/05/2024	31/05/2024	68,540,164,42	
SD0509_000021	050_000567	Emergency Response to Blue Nile State floods	IFCDA	01/10/2019	30/06/2020	71,581,787,22	
SD0509_000024	050_000523	IRW_Islamic Relief	IRW_Islamic Relief	01/08/2019	31/08/2020	73,449,746,52	
SD0509_000114	1000501142100	Emergency Response for Sudan Crisis (EMERCS-VI) project	IRW_Islamic Relief	01/01/2024	31/12/2025	75,231,387,14	
SD0509_000094	050_000514	Emergency Response in Gubrat, Sudan (ERIP-SMR)	IRW_Islamic Relief	13/02/2022	31/12/2025	81,344,819,49	
SD0509_000130	1000502215100	AI Hish Al-Kurd Meat Distribution to Sudan AL- Beled (ALAFIA) II	IRW_Islamic Relief	01/12/2021	31/04/2024	83,554,009,19	
SD0509_000111	1000502151100	Project	IRW_Islamic Relief UK	01/04/2024	31/01/2025	95,287,118,80	
SD0509_000129	1000502161000	Essential Medicines and Material Supplies Support Sudan (EMMS)	IRW_Islamic Relief Canada	01/04/2024	31/12/2024	101,384,173,69	
SD0509_000064	050_000517400	Emergency Response in Al-Nadud and the location of Al-Nadud	IRW_Islamic Relief (IAR) United Nations Children's Fund (UNICEF)	09/01/2024	30/01/2025	206,215,548,57	
SD0509_000093	050_000517	Water, Sanitation and Hygiene (WASH) Interventions in Agricultural Areas of Education, Health and Food Security and Livelihood	IRW_Islamic Relief Canada IRW_Islamic Relief	07/03/2022	07/03/2023	246,440,581,39	
SD0509_000118	1000502154100	Project	IRW_Islamic Relief	01/01/2022	30/04/2025	251,199,497,61	
SD0509_000112	1000502501100	Zalab - Homeless Assistance for Internally Displaced People in Sudan (ZALAB)	IRW_Islamic Relief	01/10/2024	28/12/2024	253,482,310,20	
SD0509_000127	1000502371100	Emergency Response to War Emergency Food, WASH, Education and Health Response in Sudan, South Sudan and Khartoum (EWASH-SSK-SS)	IRW_Islamic Relief	01/03/2024	30/06/2025	260,451,639,79	
SD0509_000115	1000502161000	Emergency Response to War Emergency (EWASH-SSK-SS)	IRW_Islamic Relief Canada IRW_Islamic Relief	01/01/2023	30/04/2024	254,962,992,54	
SD0509_000065	1000501171000	WFP GIA Project 2024	IRW_Islamic Relief	01/01/2024	31/12/2024	259,276,129,60	
SD0509_000115	1000502553100	For post April 2024 humanitarian crisis affected people	United Nations Children's Fund (UNICEF)	09/01/2024	30/06/2025	410,921,541,46	
SD0509_000073	1000501203100	Provision of Emergency WASH services to Respond to Chronic Outbreaks or Severe Locality Outbreak	IRW_Islamic Relief Canada IRW_Islamic Relief	01/01/2023	30/06/2023	322,842,269,67	
SD0509_000072	1000501191100	Save The Children - S4F	IRW_Islamic Relief	11/05/2024	31/03/2025	324,352,644,87	
SD0509_000112	050_000472400	Save The Children - S4F	IRW_Islamic Relief	01/04/2023	31/03/2023	327,351,149,49	
SD0509_000111	1000502434100	Following Emergency Response to War Affected IDPs in Sudan State, Sudan (RM) II	IRW_Islamic Relief	01/03/2024	16/08/2025	333,379,177,90	
SD0509_000119	1000502284100	IRW_Islamic Relief (RM) II	IRW_Islamic Relief	01/12/2023	30/03/2027	334,414,342,46	
SD0509_000102	1000501341100	Quarantine 2024	IRW_Islamic Relief	01/01/2024	31/07/2024	371,911,216,76	
SD0509_000101	1000501341100	IRW_Islamic Relief Response and Recovery in Eastern Areas of Africa (IRW/ERIA)	IRW_Islamic Relief	01/01/2024	31/06/2024	380,216,016,10	
SD0509_000102	050_000471600	IRW_Islamic Relief	IRW_Islamic Relief	01/05/2024	31/12/2024	382,209,354,15	
SD0509_000116	10005021714	Project Support - S4F	IRW_Islamic Relief	01/01/2024	31/12/2024	383,205,642,65	
SD0509_000114	1000501191100	Interventions provided to the horn, eastern, central and central states, Sudan (ES-2)	IRW_Islamic Relief	15/09/2024	15/09/2025	384,201,460,25	
SD0509_000110	1000502401100	Food (UNICEF)	IRW_Islamic Relief	01/04/2024	31/09/2025	387,205,946,35	
<b>Total</b>	<b>TOTAL</b>					<b>14,516,890,527</b>	<b>7,096,043</b>

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	2024	2024	2023	2023
	SDG	GBP	SDG	GBP
<b>12 Payables and Others</b>				
Creditors/Payables	(353,025,505)	(172,573)	76,962,132	100,081
Social insurance Payables	36,947,396	18,061	49,407,627	64,249
Accruals	48,505,065	23,711	8,457,391	10,998
Income tax payables	43,624,963	21,326	11,984,631	15,585
Provision for Expenses	5,885,269	2,877	4,685,269	6,093
Project Advance to Partner	(2,519,610)	(1,232)	(43,664,961)	(56,781)
	<b>(220,582,422)</b>	<b>(107,829)</b>	<b>107,832,089</b>	<b>140,224</b>
<b>13 Transfers from Head Office</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
Transfers from the Head office	SDG	GBP	SDG	GBP
Transfers from the Head office	12,000,032,668	5,866,094	4,600,931,658	7,621,522
	<b>12,000,032,668</b>	<b>5,866,094</b>	<b>4,600,931,658</b>	<b>7,621,522</b>

The Head Office in Birmingham, UK and other IRW Partners transfer funds to Sudan programme as project income received from Head Office.

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Notes (Continued)

	2024		2023	
	SDG	(Equivalent GBP)	SDG	(Equivalent GBP)
<b>14 Income</b>				
<b>14 (a) Other income</b>				
Amortization of Deferred capital grant	60,103,416	29,381	33,552,410	43,631
	<u>60,103,416</u>	<u>29,381</u>	<u>33,552,410</u>	<u>43,631</u>
<b>14 (b) Income from Islamic Relief Worldwide (IRW)</b>				
Project Support	102,450,446	50,082	(19,473,878)	(25,324)
Human Resources Support for Health and Nutrition in West Jabal Marra, Central Darfur,	-	-	16,178,795	21,039
EMergency Response for Sudan Crisis (EMRES) - G...	-	-	152,957,405	198,904
Ramadhan	750,515,156	366,882	290,786,740	378,136
Eid ul Fitr Gifts	37,040,932	18,107	22,877,139	29,749
Eid ul adha Gift	24,798,282	12,122	6,541,876	8,507
Qurbani	795,197,914	388,724	96,251,163	125,164
Orphans Direct Service	181,347,698	88,650	89,444,623	116,313
Orphans - One to One Sponsorship - OTO	2,329,173,851	1,138,593	321,119,149	417,580
Orphans - One to One Gifts Project	-	-	26,511,847	34,476
Al Hadi In-Kind Meat Donation to Sudan (AL-HAKIME)	31,473,080	15,385	-	-
H2H Fund - Conflict in Sudan	29,609,606	14,474	-	-
	<u>4,281,606,966</u>	<u>2,093,020</u>	<u>1,003,194,858</u>	<u>1,304,545</u>
<b>14 (c) Income from Partners</b>				
Islamic Relief Sweden	2,780,971,704	1,359,450	723,837,879	941,272
Islamic Relief Canada	1,690,266,531	826,270	1,180,702,361	1,535,374
Islamic Relief Germany	33,912,557	16,578	89,772,798	116,740
Islamic Relief Swiss	118,878,587	58,113	100,337,595	130,478
Islamic Relief UK	1,100,766,934	538,099	23,660,568	30,768
Islamic Relief USA	1,647,012,790	805,125	690,018,386	897,293
Islamic Relief Ireland	21,125,754	10,327	-	-
Islamic Relief Italy	14,816,909	7,243	-	-
Islamic Relief Malaysia	2,806,240	1,372	-	-
Islamic Relief Norway	3,930,596	1,921	-	-
Islamic Relief Spain	132,129	65	-	-
Islamic Relief Australia	34,678,448	16,952	-	-
	<u>7,449,299,180</u>	<u>3,641,514</u>	<u>2,808,329,588</u>	<u>3,651,924</u>
<b>14 (d) Institutional Donors</b>				
FAO	91,080,717	44,524	(180,000)	(234)
OCHA	25,187,875	12,313	-	-
IN KIND DONATIONS QATAR	-	-	9,933,144	12,917
United Nations Children's Fund (UNICEF)	593,630,817	290,190	510,623,436	664,010
World Food Programme (WFP)	1,167,055,749	570,503	591,320,074	768,947
Save the children	209,867,930	102,592	-	-
NRD	291,860,562	142,673	-	-
UNHCR	20,642	10	-	-
OFDA	865,995	423	-	-
	<u>2,379,570,287</u>	<u>1,163,229</u>	<u>1,111,696,654</u>	<u>1,445,639</u>

ISLAMIC RELIEF WORLDWIDE - SUDAN  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the year ended 31st December 2024

**15(a) Project Expenditure**

Project expense includes direct cost of project supplies, transportation cost and other expenditure, excluding staff costs for implementation of Sudan programme.

	2024 SDG	2024 GBP	2023 SDG	2023 GBP
Assessments, Consultancies and Surveys	1,817,543,577.60	888,488	396,404,806	515,481
Visibility	38,987,650.00	19,059		
Health Expenses-Refugee Camps	459,554,461.26	224,649	158,274,104	205,818
Schools Equipment and Ancillaries	105,513,816.00	51,579	29,339,758	38,153
Livelihoods	72,476,650.00	35,429	180,485,297	234,701
Water and Sanitation	660,358,096.00	322,809	169,523,926	220,447
Construction of schools	6,596,580.00	3,225	159,673,394	207,638
Shelter and food costs	258,381,361.93	126,307	206,063,604	267,963
Orphans welfare	1,649,187,161.49	806,188	441,435,857	574,039
Qurbani	1,549,376,703.60	757,397	309,389,663	402,327
Emergency Preparedness	2,326,831,792.89	1,137,448	754,362,628	980,966
Non Foods Items & Logistics and Transportation	98,719,523.75	48,258	87,918,188	114,328
Microfinance Project Disbursements	137,556,223.00	67,243	325,000	423
	<b>9,181,083,598</b>	<b>4,488,079</b>	<b>#####</b>	<b>3,762,284</b>

**15(b) Staff Costs**

	2024 SDG	2024 GBP	2023 SDG	2023 GBP
Salaries, Wages and Allowance	1965149701	960,643	#####	1,363,574
Bonuses and Incentive	48629700	23,772	38,491,250	50,054
Medical	35043179.11	17,131	16,859,924	21,924
Staff Gratuity	107400031.9	52,501	42,939,439	55,838
Social Insurance	158935580.7	77,694	121,954,601	158,589
Project Management Support Allocation	124564806.9	60,892	779,000	1,013
Trainings to Project Staff	262331087.1	128,238	193,192,586	251,226
	<b>2,702,054,087</b>	<b>1,320,872</b>	<b>#####</b>	<b>1,902,218</b>

**15 (C) General and Administrative Expenses**

	2024 SDG	2024 GBP	2023 SDG	2023 GBP
Travel and Hotel	15,970,546.39	7,807	124,888,122	162,403
Office Rents	301,224,063.06	147,250	123,615,245	160,748
Vehicle Expenses	92,492,136.79	45,214	31,988,560	41,598
Communication Costs running, postage, stationery, computer etc	129,488,624.47	63,299	29,370,751	38,193
	189,084,899.19	92,432	19,919,798	25,904
Transportation	588,059,372.66	287,467	30,127,140	39,177
Repairs and Maintenance	108,443,505.50	53,012	20,437,733	26,577
Hospitality	73,662,671.34	36,009	22,678,237	29,491
Audit Fees	54,986,928.00	26,880	9,537,400	12,402
Utilities	52,485,605.85	25,657	28,491,445	37,050
Accommodation	37,850,100.02	18,503	38,996,814	50,711
Legal and Professional Expenses	11,671,085.00	5,705	4,712,917	6,129
Bank Charges	318,797,506.51	155,841	3,088,609	4,016
Advertisement	50,000.00	24	2,096,400	2,726
	<b>1,974,267,045</b>	<b>965,100</b>	<b>489,949,172</b>	<b>637,125</b>

**15 (D) Capital expenditure**

Capitalized assets	227,290,081.06	111,108	73,781,521	95,945
Non capitalized assets	25,781,622.00	12,603	3,488,800	4,537
<b>Total capital expenditure</b>	<b>253,071,703.06</b>	<b>123,712</b>	<b>77,270,321</b>	<b>100,482</b>

**15 (E) Depreciation**

Depreciation	60,103,416	29,381	33,552,410	43,631
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**16 Subsequent events**

Due to war in Sudan and the prevailing situation as on the date of signature of the audit report, it is reasonably certain to assume that most of the assets of the entity are impaired almost fully and the resulting economic benefits will no longer be available. However exact estimation of the provision is not possible due to law and order situation but the intensity of war and destruction caused is showing that assets might be impaired by major amounts.