

**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**

**Reporting period**

Port Sudan -Gulf District

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:

  
\_\_\_\_\_  
Finance Manager

  
\_\_\_\_\_  
Country Director



## **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 policies 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.

## **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.



**For Accounting**  
Auditing & Consultancy

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

	Notes	2024 SDG	2024 GBP	2023 SDG	2023 GBP
<b>ASSETS</b>					
<b>NON-Current Assets</b>					
Property, Plant and	4	351,825,392	179,861	184,638,727	240,102
<b>Current Assets</b>					
Cash and cash equivalent	5	12,532,118,750	6,126,198	748,717,491	973,626
Intercompany (Receivable)	6	-	-	464,216,398	603,662
Receivables and Others	7	49,792,799	24,341	30,150,690	39,208
Accrued Income	8	2,615,932,346	1,278,772	3,162,573,162	4,112,579
		<u>15,197,843,895</u>	<u>7,429,311</u>	<u>4,405,657,741</u>	<u>5,729,075</u>
<b>TOTAL ASSETS</b>		<u><b>15,549,669,287</b></u>	<u><b>7,609,172</b></u>	<u><b>4,590,296,468</b></u>	<u><b>5,969,177</b></u>
<b>ACCUMULATED FUNDS AND LIABILITIES</b>					
Accumulated Surplus	9	795,445,698	390,965	795,445,698	1,034,390
<b>NON-CURRENT</b>					
Provision for Employee Gratuity	10	-	-	29,262,141	38,052
<b>CURRENT LIABILITIES</b>					
Deferred Income	11	14,516,090,527	7,096,043	3,473,117,812	4,516,409
Deferred capital Grants	4	351,825,392	171,986	184,638,727	240,102
Intercompany (Payables)	6	106,890,093	58,008	-	-
Payables and Others	12	(220,582,422)	(107,829)	107,832,089	140,224
		<u>14,754,223,590</u>	<u>7,218,208</u>	<u>3,765,588,628</u>	<u>4,896,735</u>
<b>TOTAL ACCUMULATED FUNDS AND LIABILITIES</b>		<u><b>15,549,669,287</b></u>	<u><b>7,609,172</b></u>	<u><b>4,590,296,468</b></u>	<u><b>5,969,177</b></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><u>INCOME</u></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><u>EXPENDITURE</u></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

 Finance Manager 

  
Country Director



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

	<b>Total SDG</b>	<b>Total 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

For Finance Manager

*[Signature]*



Country Director

*[Signature]*

**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>				
Duc 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 Deferred 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

 Finance Manager 



  
Country Director



**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 Organizational's functional and presentation currency.

### **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

YEAR 2024

	Land and Buildings	Motor Vehicles	Furniture and Fittings	Computers, Office equipment and Project	Total
	SDG	SDG	SDG	SDG	SDG
<u>Cost</u>					
1 January 2024	6,911,744	101,526,115	46,751,828	95,819,880	251,009,568
Additions	-	-	35,812,650	191,477,431	227,290,081
Disposal	-	-	-	-	-
31 December 2024	6,911,744	101,526,115	82,564,478	287,297,312	478,299,649
<u>Depreciation</u>					
1 January 2024	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
31 December 2024	170,415	42,093,812	23,992,455	60,217,575	126,474,257
<u>Net book value</u>					
31 December 2024	6,741,329	59,432,303	58,572,022	227,079,737	351,825,392
31 December 2024 (GBP)	3,295	29,053	28,632	111,006	171,986

YEAR 2023

	Land and Buildings	Motor Vehicles	Furniture and Fittings	Computers, Office equipment and Project	Total
	SDG	SDG	SDG	SDG	SDG
<u>Cost</u>					
1 January 2023	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	29,635,400	73,781,521
31 December 2023	6,911,744	101,526,115	46,751,828	95,819,880	251,009,568
<u>Depreciation</u>					
1 January 2023	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
31 December 2023	53,122	25,702,847	12,691,377	27,923,495	66,370,841
<u>Net book value</u>					
31 December 2023	6,858,622	75,823,269	34,060,451	67,896,385	184,638,728
31 December 2023 (GBP)	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
	<u>12,532,118,750</u>	<u>6,126,198</u>	<u>748,717,491</u>	<u>973,626</u>
<b>5.1 Cash at Bank</b>				
<u>Local Currency</u>				
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
	<u>3,528,378,562</u>	<u>1,724,812</u>	<u>633,826,939</u>	<u>824,222</u>
<u>Foreign Currency</u>				
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
	<u>8,999,411,347</u>	<u>4,399,270</u>	<u>114,067,397</u>	<u>148,333</u>
	<u>12,527,789,909</u>	<u>6,124,082</u>	<u>747,894,336</u>	<u>972,555</u>
<b>5.2 Cash on Hand</b>				
<u>Local Currency</u>				
Safe - SDG	262,663	128	262,663	342
	<u>262,663</u>	<u>128</u>	<u>262,663</u>	<u>342</u>
<u>Foreign Currency</u>				
Safe - USD	3,913,020	1,913	497,624	647
Safe - EUR	-	-	-	-
Safe - GBP	153,158	75	62,868	82
	<u>4,066,178</u>	<u>1,988</u>	<u>560,492</u>	<u>729</u>
	<u>4,328,841</u>	<u>2,116</u>	<u>823,155</u>	<u>1,071</u>
<b>6 Intercompany</b>				
INTER-COMPANY	11775425.71	5756.30	110074672.58	143140.02
INTER COMPANY-IRW-7% Support	(118665518.29)	(58008.43)	(5135111.35)	(6677.65)
Closed Projects Adjustments	0.00	0.00	359276836.52	467200.05
	<u>(106890092.58)</u>	<u>(52252.13)</u>	<u>110074672.58</u>	<u>143140.02</u>
<b>7 Receivables and Others</b>				
Staff Loan	18,860,121	9,220	10,170,794	13,226
Staff expenses 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)
	<u>49,792,799</u>	<u>24,341</u>	<u>30,150,690</u>	<u>39,208</u>
System produced donor receivables	-	-	-	-
Total Receivables and Others	<u>49,792,799</u>	<u>24,341</u>	<u>30,150,690</u>	<u>39,208</u>
<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	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



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

8 Accrued Income	AX PIN	HQ PIN	Name	Donor name	Start date	End date	AMOUNT IN	AMOUNT IN GBP
SD020_000066	020_003660		Integrated Development Project to Improve Access to Basic Services by	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	IRW Islamic Relief USA	15.06.2023	31.12.2022	313,287,042.56-	
SD020_000114	020_004785		Emergency Response for Sudan Crisis (EMRES-II)	IRW Islamic Relief Canada	01.01.2021	31.08.2025	234,361,640.32-	
SD050_000026	050_000506		Building resilience for East Ghabat residents and host community in	IRW	15.10.2020	14.09.2021	213,357,057.71-	
SD030_000006	HQ0202179		Emergency Response for Sudan Crisis (EMRES) - G...	IRW	01.05.2023	31.07.2023	152,957,405.24-	
SD310_000010	310_000029	SD	Qubana 2022	IRW	01.01.2022	31.12.2022	134,102,091.24-	
SD020_000123	HQ0202342101		emergency Response for Sudan Crisis (EMRES-VI) NRD	IRW IR NRD	01.01.2024	31.12.2025	121,921,649.51-	
SD020_000109	020_004644-01		Strengthening Community Resilience and Economic Empowerment	IRW Islamic Relief USA	10.01.2023	10.01.2026	111,991,263.05-	
SD050_000069	HQ0301183100		WFP GFA - Blue Nile 2024	WFP	01.04.2024	31.12.2024	99,583,735.65-	
SD020_000113	020_004763		Emergency Response for Sudan Crisis (EMRES-III)	IRW Islamic Relief Germany	15.05.2023	15.09.2023	89,772,798.08-	
SD020_000108	020_004642		Provision of WASH, Health, and Nutrition Emergency Response in	IRW Islamic Relief Canada	02.01.2023	31.07.2024	81,082,216.66-	
SD050_000067	HQ0501192100		WFP - School Feeding in Gedaref (WFP-SFIC)	WFP	01.03.2024	26.11.2024	79,816,597.71-	
SD050_000073	HQ0501195100		FAO seed distribution 2024 Gedaref	FAO	30.06.2024	31.12.2024	61,296,843.37-	
SD050_000068	HQ0501183100		WFP - Nutrition in North Kordofan (WFP-NINIK)	IRW Islamic Relief Swiss	02.02.2024	31.12.2023	51,555,356.97-	
SD020_000111	020_004105-08		Improving Nutrition Services for Vulnerable Conflict-Affected	IRW Islamic Relief Canada	18.10.2021	18.11.2022	50,416,936.28-	
SD020_000091	020_003764		Global Famine Prevention and Response- Sudan	IRW Islamic Relief Canada	20.12.2020	21.08.2021	44,843,353.95-	
SD020_000071	020_003252		Ethiopian Refugees Response	IRW Humanitarian Fund	06.11.2019	31.03.2021	41,343,572.28-	
SD020_000057	SD020_000020	01	Building Resilience for South Sudanese Refugees and Resident Host	IRW Islamic Relief USA	01.01.2017	31.12.2020	33,689,859.69-	
SD020_000043	020_004038		Integrated improvement of Household Food Security in Gadaref/Kassala	ZOA	20.07.2021	20.01.2022	33,432,328.63-	
SD020_000087	030_000273-007		Lifesaving response to flood affected Ethiopian Refugees in Tunaydab	IRW Islamic Relief Sweden	01.08.2022	11.11.2022	31,202,605.89-	
SD030_000005	HQ0201127101		Responding to the Tribal Conflict Affected People in Blue Nile State	IRW	01.08.2024	28.02.2025	29,609,605.94-	
SD020_000140	020_004076		H2H Fund - Conflict in Sudan	IRW Islamic Relief USA	06.09.2021	28.02.2022	23,197,810.22-	
SD020_000089	020_004076		Provide Lifesaving Assistance to the Flood-Affected Communities in	IRW Islamic Relief USA	01.12.2022	06.03.2023	18,496,095.20-	
SD055_000005	055_000146		Food Inland Donation from Qatar Charity to IR Sudan	IN KIND DONATIONS	01.05.2019	30.04.2021	17,320,893.56-	
SD020_000049	020_003063		Access to Safe Drinking Water for Al Rahad Locality in North Kordofan	IRW Islamic Relief Canada	01.10.2020	31.03.2021	15,423,494.44-	
SD020_000064	020_003596		Integrated Emergency Response to People Affected by Floods in	IRW Islamic Relief Italy	01.10.2024	31.12.2025	14,816,909.07-	
SD020_000125	HQ0202342103		Emergency Response for Sudan Crisis (EMRES-VI)	IRW Islamic Relief UK	01.11.2024	31.03.2025	12,230,758.78-	
SD020_000143	HQ0202359100		Emergency Food and Shelter Assistance for IDP Families in Sudan	IRW Islamic Relief Canada	01.09.2020	30.04.2021	11,017,479.70-	
SD020_000062	020_003578		2021 Emergency shelter/NFI and WASH support to flood affected	IRW Islamic Relief Canada	12.08.2021	12.11.2021	9,439,269.32-	
SD020_000088	020_004055		Orphans Complementary Fund- Sudan	IRW Islamic Relief USA	01.01.2022	01.12.2022	6,866,947.65-	
SD430_000001	SD430_000001		Integrated lifesaving interventions to improve access to basic services and	IRW Islamic Relief Sweden	01.03.2021	30.04.2022	6,821,203.15-	
SD020_000083	020_003931-03		emergency Shelter and Cash Assistance for IDPs in Port Sudan (ESCAPS)	IRW Islamic Relief UK	10.10.2024	10.02.2025	6,100,000.00-	
SD020_000138	HQ0202572100		Integrated Life-Saving Emergency Response for Conflict-Affected IDPs in	IRW Islamic Relief USA	01.12.2024	31.05.2026	5,734,879.40-	
SD020_000144	HQ0202596100		Continuing Quality of Education (CQE) for the Most Vulnerable Ethiopian	IRW Islamic Relief UK	01.11.2024	31.10.2026	4,709,686.75-	
SD020_000142	HQ0202593100		Continuing Quality of Education (CQE) for the Most Vulnerable Ethiopian	IRW Islamic Relief Canada	01.10.2021	31.03.2022	4,516,304.30-	
SD020_000090	020_004126		Increase Access to Sustainable Safe Drinking Water for the Underserved	United Nations Children's	01.05.2024	30.04.2025	3,191,487.62-	
SD050_000071	HQ0501192100		Continuing safe, inclusive, and quality education for the crisis-affected	IRW Islamic Relief Malaysia	10.09.2024	10.06.2025	2,806,240.10-	
SD020_000137	HQ0202554100		Lifesaving interventions for IDP Families - Sudan Emergency (LIFE-II)	IRW Islamic Relief Sweden	20.10.2024	20.05.2025	2,118,142.00-	
SD020_000141	HQ0202588100		Boreholes in North Kordofan State, Sudan (BINK-II)	IRW Islamic Relief Sweden	08.11.2021	08.02.2022	1,757,558.00-	
SD020_000092	020_004197		Start Fund Impact assessment Budget	Save The Children	01.02.2022	30.04.2022	1,522,924.14-	
SD020_000095	020_004284		Supporting IEL - Souky Health Centre with medical equipment for Kidney	World Waqf Foundation	15.10.2024	15.02.2025	1,319,867.00-	
SD020_000139	HQ0202579100		Emergency Response for Sudan Crisis (EMRES-VII) project	IR Australia	01.01.2022	30.06.2024	704,138.71-	
SD020_000107	020_004224		Establishing a community and faith-based approach to safeguarding and	IRW Islamic Relief Sweden	06.09.2022	06.01.2023	589,714.75-	
SD020_000103	020_004502		Floods Response in Sudan - River Nile (FLORES-III)	IRW Islamic Relief Sweden	01.04.2022	30.09.2022	451,794.47-	
SD020_000098	020_004318		Essential Medicine Support to PHCs in West Jabel Marra, Central Darfur	World Waqf Foundation	14.09.2023	14.02.2024	250,826.23-	
SD020_000117	HQ0202182		Lifesaving Emergency Response to War Affected IDPs and Individuals in	IRW Islamic Relief Sweden	15.12.2024	15.08.2025	218,992.00-	
SD020_000146	HQ0202671100		Essential Medicine and Medical Supplies Support - Sudan (EMMaSS)	IRW Islamic Relief Canada	01.01.2020	31.12.2023	172,018.75-	
SD030_000004	030_000247-01		Strengthening Response Capacity and Institutional Development for	IRW Islamic Relief USA	01.01.2024	31.12.2025	132,129.20-	
SD020_000126	HQ0202342104		Emergency Response for Sudan Crisis (EMRES-VI)	IRW Islamic Relief Spain	02.02.2021	31.12.2021	126,453.37-	
SD050_000037	050_000534		Provision of Health and Nutrition Assistance to Refugees in the Kordofan	LF UNHCR	01.01.2021	30.06.2021	117,215.98-	
SD050_000030	050_000527		Post Harvest losses project in West Kordofan	World Food Programme				
<b>TOTAL</b>							<b>2,615,932,346-</b>	<b>1,278,772</b>



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	2024	2023
	SDG	SDG
9 Accumulated Surplus		
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	351,825,392	184,638,727
<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	220,582,423	107,832,689-
Deferred income	14,516,090,527-	3,473,117,812-
Deferred capital Grant	351,825,392-	184,638,727-
Provision for Employee Gratuity	-	29,262,141-
<b>Total liabilities and deferred capital grant (B)</b>	<b>14,647,333,497-</b>	<b>3,794,850,769-</b>
<b>Accumulated Surplus = A-B</b>	<b>795,445,697</b>	<b>795,445,698</b>
	2024	2023
	SDG	SDG
10 Provision for Employee Gratuity		
Opening balance	29,262,141	32,911,653
Provision for the year	-	42,939,439
Payments	29,262,141-	46,589,951-
	-	29,262,141

AX PIN	HO PIN	Name	Donor name	Start dat	End date	AMOUNT IN SDG	AMOUNT IN GBP
SD000_00003	050_00000	South Sudanisation in Golef State (SDG)	United Nations World Food Programme	21.08.2023	31.12.2023	-4.42	
SD000_00005	050_00000	Enhancing and Improving Food and Nutrition Security of Vulnerable Farming and Pastoral	FAO	10.08.2022	30.11.2022	191,469.10	
SD000_00006	020_00017	Flashy Response to Sudan-Ab-Jahm (FLORES-0)	ISW_Malware Relief Canada	10.07.2023	20.02.2023	2,272,146.17	
SD000_00004	020_00016	(FLORES-1)	ISW_Malware Relief UK	25.08.2022	30.09.2022	3,853,771.80	
SD000_00002	020_00015	Support for RFPs, Returnees and host communities in Zalingie	ISW_Malware Relief Canada	15.08.2019	30.06.2021	3,474,676.32	
SD000_00010	100000000	Leaving Emergency Response to War Affected RFPs in Golef State, Sudan	ISW_Malware Relief Sweden	23.10.2023	20.01.2024	6,956,244.79	
SD000_00008	010_00056	Providing Financial Services to Respond to the COVID-19 Pandemic Impact in Zalingie village Khartoum	International Organization for Migration (IOM)	24.01.2021	31.06.2021	6,991,170.51	
SD000_00010	020_00050	Humanitarian Support for Health and Nutrition in War-affected Areas, Central Darfur, Sudan	ISW	01.01.2023	31.12.2023	7,847,803.25	
SD000_00009	040_00037	Providing Essential Services to Respond to the COVID-19 Pandemic in AL-TAMANYAT	International Organization for Migration (IOM)	24.01.2021	24.07.2021	7,251,411.50	
SD000_00001	050_00051	Leaving Emergency Response to War Affected RFPs in Golef State, Sudan	International Organization for Migration (IOM)	01.10.2021	31.10.2022	7,269,648.94	
SD000_00008	020_00008	Improving Access to Basic Services by Conflict Affected Vulnerable Communities in Zalingie	ISW_Malware Relief USA	01.05.2021	31.12.2022	7,801,111.99	
SD000_00004	020_00008	Sudan Food Migration Response	International Organization for Migration (IOM)	25.09.2021	30.09.2021	8,211,757.11	
SD000_00005	020_00015	Responding to the Tribal Conflict in Blue Nile State, Sudan (DTCB-0)	ISW_Malware Relief Canada	19.09.2022	19.12.2022	10,241,812.76	
SD000_00010	020_00017	Local Livelihoods Households in Al Bahar (ALAFHA-0)	ISW_Malware Relief Canada	01.05.2022	31.07.2023	17,320,273.82	
SD000_00009	020_00016-05	Local Livelihoods for Conflict Affected and vulnerable cross affected populations in Sudan	ISW_Malware Relief Sweden	01.04.2022	31.12.2023	21,579,877.64	
SD000_00008	020_00017	Local Livelihoods for Conflict Affected and vulnerable cross affected populations in Sudan	International Organization for Migration (IOM)	01.11.2020	31.01.2021	21,581,801.15	
SD000_00001	100000000	Local Livelihoods for Conflict Affected and vulnerable cross affected populations in Sudan	ISW	01.01.2024	31.12.2024	32,385,947.83	
SD000_00012	100000000	Emergency Response for Sudan Crisis (EMERES-V)	ISW_Malware Relief Norway	01.01.2024	31.12.2023	34,505,572.41	
SD000_00014	020_00014	Integrated Action for Improving Access and Quality of Services in Sudan (IS-0)	ISW_Malware Relief	15.01.2017	14.09.2020	3,897,136.99	
SD000_00006	100000000	GFA-NK	WFP	01.01.2024	31.12.2024	48,255,506.86	
SD000_00008	100000000	Nutrition Interventions in the largest locality of C&C	United Nations Children's Fund (UNICEF)	13.01.2024	31.01.2025	48,643,622.24	
SD000_00010	020_00016	Food Insecurity Households in Al Bahar (ALAFHA-0)	ISW_Malware Relief USA	15.01.2022	31.07.2023	49,081,851.71	
SD000_00003	100000000	End of year G&D 2024	ISW	01.01.2024	31.07.2024	51,347,817.19	
SD000_00008	020_00016	Integrated WASH intervention to the food affected people in White Nile and Blue Nile	Sudan Humanitarian Fund (SHF)	27.10.2019	21.09.2020	55,919,882.71	
SD000_00005	020_00015	Affected Populations in Sudan and Blue Nile States	Development Programme (UNDP)	27.10.2019	30.04.2020	57,800,746.55	
SD000_00012	100000000	Emergency Response for Sudan Crisis (EMERES-V) project	ISW	01.01.2024	31.07.2024	54,372,237.39	
SD000_00008	100000000	End of year G&D 2024	ISW	01.01.2024	01.01.2024	64,548,146.42	
SD000_00001	010_00001	Emergency Response to Blue Nile State - Sudan	OFDA	01.10.2019	30.09.2020	76,589,787.22	
SD000_00008	010_00001	ICF response/Responding to Emergency needs of Displaced Refugees through WASH interventions in G&D	OFDA	22.10.2020	31.08.2021	73,449,946.52	
SD000_00014	100000000	Emergency Response for Sudan Crisis (EMERES-V)	ISW_Malware Relief Ireland	01.01.2024	31.12.2023	75,218,847.14	
SD000_00004	020_00016	Emergency Response to Conflict, Sudan (REFPRA)	ISW_Malware Relief Canada	15.02.2022	31.12.2023	82,348,499.49	
SD000_00010	100000000	AI has Impact Mini Donations to Sudan (AI-HADIM)	ISW	01.10.2023	31.01.2024	87,154,089.10	
SD000_00012	100000000	Peace	ISW_Malware Relief UK	01.08.2024	31.01.2025	90,287,118.80	
SD000_00010	100000000	Essential Medicine and Medical Supplies Support - Sudan (EMAS-S)	ISW_Malware Relief Canada	01.04.2024	31.12.2024	103,584,173.89	
SD000_00004	020_00017	Humanitarian Response to the Crisis in Sudan, Sudan (HRCR)	ISW_Malware Relief UK	07.01.2022	07.01.2023	106,442,643.38	
SD000_00006	020_00016	WFP GFA and Nutrition Project 2022-2024: Sudan's Response to the Crisis in Sudan	United Nations World Food Programme	01.01.2023	30.04.2024	107,199,497.61	
SD000_00014	100000000	SDP GFA and Nutrition Project 2022-2024: Sudan's Response to the Crisis in Sudan	ISW_Malware Relief Sweden	29.08.2024	29.12.2024	138,026,042.08	
SD000_00010	100000000	Emergency Response to the Crisis in Sudan (ERES)	ISW_Malware Relief USA	01.01.2024	31.01.2025	152,016,499.49	
SD000_00010	100000000	Orphan Direct Service 2024	ISW	01.01.2024	31.12.2024	185,130,919.94	
SD000_00004	100000000	for post April 19th humanitarian crisis affected people	United Nations Children's Fund (UNICEF)	09.01.2024	30.01.2025	206,235,548.67	
SD000_00001	020_00015	Increase Access to Integrated Services of Education, Health and Food Security and Livelihood	ISW_Malware Relief Canada	01.01.2022	30.06.2023	222,444,249.67	
SD000_00010	100000000	Project	ISW_Malware Relief UK	01.10.2024	29.02.2025	232,449,110.20	
SD000_00012	100000000	Zakat - Humanitarian Assistance for Internally Displaced People in Sudan (ZATID)	ISW_Malware Relief UK	01.08.2024	31.01.2025	240,451,619.74	
SD000_00012	100000000	Displaced People in Sudan (ZATID)	ISW_Malware Relief UK	01.03.2024	30.06.2025	249,871,158.48	
SD000_00015	100000000	Emergency Food, WASH Protection and Health Response in Sudan, South Sudan and Kenya (EFPWHSK-0)	ISW_Malware Relief Canada	01.08.2023	30.04.2024	254,942,992.34	
SD000_00006	100000000	WFP GFA Project 2024	WFP	01.01.2024	31.12.2024	249,276,329.40	
SD000_00013	100000000	Leaving Interventions for IDP Families - Sudan Emergency (LEIF) Project	ISW_Malware Relief Germany	10.09.2024	10.09.2025	410,912,344.46	
SD000_00008	100000000	Provision of Emergency WASH Services to Respond to Cholera Outbreak in Sudan	United Nations Children's Fund (UNICEF)	12.09.2024	12.07.2025	416,552,644.67	
SD000_00010	100000000	Save the Children - SHF	Save the Children	11.05.2024	11.03.2025	432,341,149.49	
SD000_00012	020_00016-05	and Central Juba Area, Central Darfur State, Sudan	ISW_Malware Relief Sweden	01.04.2023	30.06.2024	430,448,114.90	
SD000_00010	100000000	Leaving Emergency Response to War Affected IDPs in Sudan State, Sudan (REN-1)	ISW_Malware Relief Sweden	10.02.2024	10.08.2025	633,879,177.90	
SD000_00010	100000000	Building Resilience and Adaptation to Climate Change (BRAC)	ISW_Malware Relief USA	01.12.2023	30.03.2025	636,861,312.86	
SD000_00012	100000000	Orphan 2024	ISW	01.01.2024	31.07.2024	721,791,316.76	
SD000_00010	100000000	Resilience 2024	ISW	01.01.2024	31.01.2024	780,920,478.10	
SD000_00012	020_00016-05	IN SUDAN Drought Response and Recovery in the Eastern Area of Sudan (IDR-01A)	ISW_Malware Relief USA	01.08.2022	30.08.2024	812,102,727.77	
SD000_00010	100000000	(EMERES)	ISW_Malware Relief USA	01.02.2023	31.08.2025	815,206,959.15	
SD000_00010	100000000	Project Support 2024	ISW	01.01.2024	31.12.2024	1,002,065,642.65	
SD000_00010	100000000	intervention provided to new born, infants, children and children's, Sudan (ILS-0)	Fund (UNICEF)	15.09.2024	15.09.2025	1,785,201,460.25	
SD000_00010	100000000	Project	ISW_Malware Relief Sweden	01.04.2024	31.03.2025	2,027,708,946.37	
<b>Total</b>	<b>TOTAL</b>					<b>14,516,890,527</b>	<b>7,096,041</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)
	<u>(220,582,422)</u>	<u>(107,829)</u>	<u>107,832,089</u>	<u>140,224</u>

	2024	2024	2023	2023
	SDG	GBP	SDG	GBP
<b>13 Transfers from Head Office</b>				
Transfers from the Head office	12,000,032,668	5,866,094	4,600,931,658	7,621,522
	<u>12,000,032,668</u>	<u>5,866,094</u>	<u>4,600,931,658</u>	<u>7,621,522</u>

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**  
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**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
Emergencies 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
	<u>9,181,083,598</u>	<u>4,488,079</u>	<u>#####</u>	<u>3,762,284</u>

	2024 SDG	2024 GBP	2023 SDG	2023 GBP
<b>15(b) Staff Costs</b>				
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
	<u>2,702,054,087</u>	<u>1,320,872</u>	<u>#####</u>	<u>1,902,218</u>

**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	129,488,624.47	63,299	29,370,751	38,193
Printing, Postage, Stationery ,Computer	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
	<u>1,974,267,045</u>	<u>965,100</u>	<u>489,949,172</u>	<u>637,125</u>

**15 (D) Capital expenditure**

	2024	2023	2023	2023
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>	<u>253,071,703.06</u>	<u>123,712</u>	<u>77,270,321</u>	<u>100,482</u>

**15 (E) Depreciation**

	2024	2023	2023	2023
Depreciation	<u>60,103,416</u>	<u>29,381</u>	<u>33,552,410</u>	<u>43,631</u>

**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.