

# Our 2023 and Final Annual Report & Financial Statements

Approved By The Trustees  
21/10/2023



INTERNATIONAL  
**DISASTER**  
**VOLUNTEERS**  
changing the lives of survivors & volunteers worldwide

**Charity number: 1132011**  
**Registered Company number: 6985659**



# Executive Summary

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As IDV's CEO and co-founder I am writing this summary to our final annual report with mixed emotions. It was fifteen years ago, while volunteering in Peru, that my fellow co-founders and I started talking about starting a charity together. Our experiences in Pisco after an earthquake, and for some of us also previously in Thailand after the 2004 tsunami, had shown us the incredible impact that could be made by volunteers if their energy and skills could be harnessed in the right way. So, in 2008, after I returned to the UK, we began work on raising the £5,000 we needed to register IDV.

Nine years later we'd successfully deployed more than 500 volunteers in Port-au-Prince, Haiti, in Manila and in Tacloban, the Philippines and also in Kathmandu, Nepal. We'd also supported small-scale relief operations by volunteers in Guatemala. Together, these amazing individuals had helped more than 23,000 people affected by, or at risk of, natural disasters. However, by this point my personal priorities had also changed and it was becoming increasingly difficult to balance my wish to start a family with the demands of supervising overseas volunteers. Accessing sustainable funding to employ other staff to do this also proved challenging. So, in 2017 we made the transition back to being entirely volunteer-run, and focused our work on supporting our long-time partners, the HTDC Orphanage in Port-au-Prince, Haiti and Buklod Tao in Manila, the Philippines.

We continued making a vital impact in these locations for the next five years, and also supported a small relief operation in Thailand in response to Covid-19. However, due to the reduced scope and profile of our work, and the other demands on our time, our income continued to reduce year-on-year. So, in 2022, we made the sad but necessary decision to close down IDV responsibly rather than simply run out of funds. However, rather than present the HTDC Orphanage and Buklod Tao with a "cliff-edge" in withdrawing support, we decided to extend our financial year to 18 months and to make one last push to raise funds over the Christmas and new year period to support our joint projects before closing down. Added to funds previously raised, this brought our total income for the full 18-month period to over £42,000. Taken together, this enabled us to transfer over £22,000 to the HTDC Orphanage and Buklod Tao before we became dormant at the end of February 2023. This result is an amazing testament to the generosity and loyalty of our supporters, and I want to extend my heartfelt thanks to each and every one of them, as well as to all the volunteers who joined us in previous years.

I also want to express my sincere thanks to my co-founders, Emma, Sarah, Buffy and Ben, and of course to Dave and Max who subsequently joined as Trustees many years ago. In total, our collective efforts have raised over £1.1 million pounds and helped thousands of people during some of the hardest times in their life. Our thanks are also owed to Alison, who has helped us to track thousands of financial transactions, and to Kat, for making this (and previous year's) reports look beautiful. The rest of this report details our work and impact in our extended 2021-23 period. While I am naturally saddened not to be including plans for the year ahead, my overwhelming feeling on looking back is enormous gratitude to everyone who's joined this journey along the way – thank you all so much.

Our Warmest Regards,

Andy Chaggar  
IDV Chief Executive Officer



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## Reference & Administration

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<b>Charity's full name</b>	International Disaster Volunteers
<b>Other names the charity is known by</b>	IDV
<b>Status</b>	A registered charity established as a company limited by guarantee
<b>Registered as a Company on</b>	8th August 2009
<b>Registered as a Charity on</b>	6th October 2009
<b>Registered Company number</b>	6985659
<b>Registered Charity number</b>	1132011
<b>Registered office</b>	11 Crowther Street Bristol, BS3 3AJ
<b>Bankers</b>	HSBC Bank Plc 2-6 Gallowtree Gate Leicester, LE1 1DA
<b>Independent Examiner</b>	Karen Wood Outsource The Hiscox Building Peaseholme Green York, YO1 7PR



### Names of the directors (trustees) who manage the charity

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Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Sarah Hughes	Chair, Head of Human Resources	n/a	
Buffy Price	Trustee / Non-Executive Director	n/a	
Max Battiscombe	Trustee / Non-Executive Director	n/a	
Ben Smith	Trustee / Non-Executive Director	n/a	
David Mills	Trustee / Non-Executive Director	n/a	

### Names of the directors (trustees) for the charity, if any

n/a

### Name of Company Secretary

IDV elects not to have a secretary (see governing document)

### Name and addresses of advisers

n/a

### Name of chief executive or names of senior staff members

Andrew Chaggar



## Our Mission

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At IDV our mission has been to work with disaster affected and at-risk communities worldwide to help them find sustainable solutions to the problems they face. As well as providing immediate relief we have focused on building the long-term capacity of vulnerable communities so that they can better meet their own needs in the future. Our charitable objectives, summarised below, reflect this focus:

- ❖ We help survivors rebuild sustainably. This includes protecting their environment, helping them escape poverty, and promoting education. We understand sustainable development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs.”
- ❖ We advance the education of disaster-affected communities in how to improve their quality of life.
- ❖ We develop the capacity of communities living in poverty worldwide so that they are better able to meet their own needs and participate in society.
- ❖ We aim to advance the public’s understanding of how climate change is leading to an increase in weather related disasters and making disaster recovery even more challenging.

### One Last Push

Having faced several years of declining income, in 2022 we made the sad but necessary decision to close down IDV responsibly rather than simply run out of funds.



As part of this we worked closely with our remaining partners in order to phase out our support, rather than present them with a “cliff-edge” withdrawal.

We began our conversations with them in September of 2022 and launched a final fundraising appeal over the following Christmas and new year period.

Thanks to the amazing generosity of our supporters, both during this appeal and earlier in the period, we were able to provide around £13,000 for Buklod Tao’s continued operations and projects in Manila before becoming dormant at the end of February 2023. We also provided around £9,400 to support the HTDC Orphanage at this point. This was enough to cover another 6 months’ running costs and the following year’s annual rent payment. These funds were transferred to both partners at the end of February 2023, before IDV became dormant ahead of its ultimate closure.

We are incredibly grateful to all the incredible donors, including GlobalGiving, who made this possible. We are also hugely thankful to Carlo and the HTDC Orphanage, and to Ka Noli and Buklod Tao, for their enduring partnership over the years. While we are saddened to be unable to continue these partnerships, we are confident they will continue to do great things for their local communities.





## Our Work: The Philippines

**We raised £12,907 to support our work in Manila, and spent £17,719 protecting hundreds of families from disaster.**

Around twenty typhoons strike the Philippines in an average year, making it one of the world's most disaster prone countries.

Thankfully Manila was spared the worst of typhoons in our extended 2021-23 period, but we continued to support vital Disaster Risk Reduction projects to ensure that our local partners and the wider community of Banaba are even better prepared when the next disaster inevitably strikes.

### Manila Activities & Achievements

In our 2021-23 period in Manila we:

- ❖ **Provided vital equipment and insurance** to protect local response volunteers. During typhoons volunteers from the community of Banaba spring into action, acting as crew members for flood rescue boats and venturing out into the storms to provide food and other relief. The brave individuals can't protect their neighbours unless they're safe themselves, so we provided life-vests, ponchos and annual accident insurance for 75 volunteers.
- ❖ **Maintained and improved the Banaba Livelihood & Evacuation Centre.** This building hosts evacuees during typhoons and acts as a community resource centre at other times, but the weather and constant use take their toll on the facility. So, we supported essential maintenance to the buildings roof to keep it watertight for more years to come. We also helped to install more lighting in the stair wells to help keep the centre safe and usable for the evacuees and volunteers who use it.
- ❖ **Provided flexible operational and project support to our amazing local partners.** All of our projects in Manila are led by an incredible People's Organisation called Buklod Tao. Nothing would be possible without these selfless individuals who volunteer their time as community leaders and mobilisers. Buklod Tao experienced cash-flow issues in 2021-23 so we provided emergency funds to help keep their lights on and our joint projects moving. In addition, and in thanks to our overall and final fundraising appeal, we were able to provide approximately £13,000 to support Buklod Tao's continued operations and projects after our closure.





## Our Work: Haiti

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**We raised £26,963 for our work in Port-au-Prince and spent £33,885 supporting the HTDC Orphanage**

In January 2010, a devastating earthquake killed an estimated 220,000 people in Haiti.

We started work in Port-au-Prince 5 months later and one of our first projects was a partnership with the HTDC orphanage to provide a safe home, food, care and education for the then thirty or so children. Sadly, during the last few years the political and economic situation has badly deteriorated, and things worsened further after a presidential assassination and another major earthquake in 2021.

### Activities and Achievements

The situation in Haiti remained dire for our extended 2021-23 period. Gang violence and kidnappings continued to escalate, and access to food, water, electricity and other fuel remained extremely limited and expensive.

In response the orphanage staff had to keep the children confined to the orphanage, and we continued to make vital monthly contributions to meet HTDC's running costs. We also paid for another year's rent to keep a roof over the children's heads. The orphanage director was also able to facilitate several adoptions, reducing the number of children at the facility to around twelve.

Given the situation in Haiti we were obviously concerned about how our closure would impact the children, but we worked closely with the orphanage's Director to minimise the impact as much as possible. This included by starting to plan a full year before ending financial support.

Six months after starting this planning, and thanks to our overall and final fundraising appeal, we were able to provide around £9,400 to support HTDC after our closure. This provided another 6 months' running costs beyond this point, and another year's rent in addition to the payment made earlier in the period.







# Structure, Governance, & Management

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IDV is a charitable company limited by guarantee and is administered according to its Memorandum and Articles of Association. For the whole of our extended 2021-23 period IDV's Board consisted of four Trustees / Non-Executive Directors, and our Chair, who is also our Head of HR. The Board's roles are:

- ❖ Approving the mission, strategies, high-level policies and business plan.
- ❖ Performance monitoring and risk management.
- ❖ Reporting performance with integrity and transparency.
- ❖ Ensuring compliance with laws and regulations.
- ❖ Managing its own governance processes.
- ❖ Adding value by advising management.

On a day-to-day basis IDV is managed by its CEO, who continues to volunteer his time to support the charity and its overseas projects. For existing projects with established budgets authority for day-to-day decision making is delegated to the charity's CEO. For new or ad-hoc projects the CEO seeks advice and approval from the Board before activities are undertaken.

## Risk Management

The main risk the Trustees identified for our 2021-23 period were the same as for the previous years - that the charity would stagnate due to the reduction in scope and profile of its work after transitioning back to being entirely run by volunteers in 2017.

We had hoped to find new ways to keep our work fresh during the period, and to be more proactive in fundraising to support our existing projects and partners. Sadly, this again proved impractical and anticipating this situation would only continue, the Trustees decided to close down IDV responsibly rather than simply run out of funds.

As part of this we worked with our remaining partners to plan a managed transition. Six months after starting this planning, and thanks to a final fundraising appeal, we were able to provide these partners with a final lump sum transfer to continue supporting their work and operations until they could find alternative support.

These final transfers were made to each partner immediately before the end of our 2021-23 period, after which IDV closed down its fundraising platforms and became dormant ahead of full closure later in the 2023 calendar year. Unlike previously, we did not request itemised expenditure breakdowns or receipts for these final transfers. However, in addition to the long-standing relationships of trust, developed over many years of partnership, we also secured written agreements from the partners that the funds would only be used for the purposes intended by our donors and as defined by our charitable purposes.



## Reserves Policy and Levels

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### Reserves for Overseas Projects and Operations

At the start of our extended 2021-23 period we had aimed to ensure that our allocated reserves were sufficient to:

- ❖ Meet 3 months combined project and operating costs for overseas locations where the charity has on-going commitments. This is calculated as 25% of our annual expenditure in these areas, averaged over the preceding two years.

However, having made the decision to close down IDV responsibly the Trustees were keen to ensure that our overseas projects and partners received as much of a financial cushion as possible until they could secure alternative sources of support. We therefore transferred all the funding we had available for overseas projects and operations to them, leaving the charity with zero related reserves.

### Reserves for UK Operations

At the start of our extended 2021-23 period we originally aimed to ensure that our unrestricted reserves were sufficient to:

- ❖ Cover one year's essential administration and governance costs in the UK, such as fees for independent examination of our accounts.

However, having made the decision to close down IDV's fundraising platforms and become dormant the Trustees were keen to ensure that the charity had sufficient funds to cover any UK Operational costs that might be incurred as part of closing down the charity.

The Trustees made estimates for likely expenditures needed, including the costs of IDV's email and wider IT system, technical support with closing down the charity's website and fees for Independent Examination. The Trustees then added additional contingency to account for unforeseen costs, and ultimately decided to hold £3,670 in reserve.

We are confident that this will be sufficient to meet related costs and the Trustees will determine how to use any remaining funds prior to final closedown of the charity.



## Financial Review

We are committed to spending as much as possible on supporting our programmes in overseas disaster zones, rather than on our UK overheads and fundraising costs.

**In our 2021-23 period we spent just under 89p of every £1 on our overseas programmes.**

This was a small decrease from just under 90p of every £1 in our 2021 year, but still meant that the vast majority of our donors' money supported our overseas work.

### **Significant increase in income due to extended financial year and final donor appeal.**

Our total income grew by just over 299% in our 2021-23 period. This was partly due to extending our financial year from 12 to 18 months. However, this was mainly due to the generosity shown by our donors in response to our final fundraising appeal over the Christmas and new year period of 2022/23.

Total Income	2023	2021
	<b>£42,724</b>	<b>£10,720</b>
Difference on previous year (£)	<i>+£32,004</i>	n/a
Difference on previous year (%)	<i>+299%</i>	n/a

### **A wonderful final gift from GlobalGiving**

The success of our final fundraising appeal was in large part thanks to our enduring partnership with GlobalGiving.

In addition to gifts received from individuals using the platform, we also received a one-off grant of £8,241 (US\$10,000) to support Buklod Tao's continued operations and projects in the Philippines after our closure.

We want to extend our huge gratitude to GlobalGiving for their many years of support and confidence on our work.



**globalgiving**





# Accounts

## Trustee Responsibilities in relation to Financial Statements

Company law requires the directors (trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for the year. In preparing those financial statements, the directors (trustees) are required to:

- ❖ Select suitable accounting policies and then apply them consistently;
- ❖ Make judgements and estimates that are reasonable and prudent;
- ❖ State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- ❖ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The directors (trustees) are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, as well as exercising proper financial controls.

Members of the Board of Trustees, who are Directors for the purpose of company law, and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 4.

### Disclosure of information

In accordance with company law, as the company's Directors, each of the Board of Trustees certify that so far as they are aware:

- ❖ There is no relevant information of which the Charity's Independent Examiner is unaware;
- ❖ As Directors of the company, they have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the Independent Examiner.

### Exemptions

The trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet).



## Declaration

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The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



Sarah Hughes  
Chair of the board  
21/10/2023



## Independent Examiners Report

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I report on the accounts of: International Disaster Volunteers for the period ended 28th February 2023, which are set out on pages 14 to 24

### Responsibilities and basis of report

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

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

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 386 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Karen Wood

Date:

24/10/2023

Outsource Charity Accounts Preparation & Independent Examination Service  
The Hiscox Building, Peaseholme Green  
York, YO1 7PR





## Statement of Financial Activities

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### International Disaster Volunteers

(Charity Number: 1132011)

(Registered Company Number: 6985659)

#### Statement of Financial Activities for the period ended: 28th February 2023

				18 months Total 2023	1 year Total 2021
	Note	Unrestricted funds	Restricted funds		
<b>Income</b>	<b>3</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and grants	3.1	2,550	39,908	42,458	10,720
Other income	3.3	-	266	266	-
<b>Total income</b>		<b>2,550</b>	<b>40,174</b>	<b>42,724</b>	<b>10,720</b>
<b>Expenditure</b>	<b>4</b>				
Raising funds	4.1	382	2,920	3,302	1,079
Charitable activities	4.2	2,703	48,686	51,389	22,907
Other expenditure	4.3	-	-	-	478
<b>Total expenditure</b>		<b>3,085</b>	<b>51,606</b>	<b>54,691</b>	<b>24,464</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(535)</b>	<b>(11,432)</b>	<b>(11,967)</b>	<b>(13,744)</b>
<b>Gross transfers between funds</b>		<b>(1,212 )</b>	<b>1,212</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>(1,747)</b>	<b>(10,220)</b>	<b>(11,967)</b>	<b>(13,744)</b>
<b>Other recognised gains/(losses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(1,747)</b>	<b>(10,220)</b>	<b>(11,967)</b>	<b>(13,744)</b>
<b>Total funds brought forward</b>		<b>4,585</b>	<b>10,352</b>	<b>14,937</b>	<b>28,681</b>
<b>Total funds carried forward</b>		<b>2,838</b>	<b>132</b>	<b>2,970</b>	<b>14,937</b>



## Balance Sheet

### International Disaster Volunteers

(Charity Number: 1132011)

(Registered Company Number: 6985659)

#### Balance Sheet as at:

28th February 2023

		2023	2020
<b>Current assets</b>			
Cash at bank and in hand	6	3,670	15,637
Debtors & prepayments		-	-
<b>Total current assets</b>		<b>3,670</b>	<b>15,637</b>
<b>Current liabilities: amounts falling due within one year</b>			
Creditors & accruals	7	700	700
<b>Net current assets/(liabilities)</b>		<b>2,970</b>	<b>14,937</b>
<b>Net assets</b>		<b>2,970</b>	<b>14,937</b>
<b>Funds of the Charity</b>			
Unrestricted Funds	8	2,838	4,585
Restricted Funds	8	132	10,352
<b>Total funds carried forward</b>	<b>9</b>	<b>2,970</b>	<b>14,937</b>



The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

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The directors (trustees) acknowledge their responsibilities for:

- i. ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii. preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The financial statements were approved by the trustees and signed on their behalf by:

Sarah Hughes

Chair of the Board  
21/10/2023





## Notes to the Accounts for the Period Ended 28th February 2023

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### 1. Basis of preparation

#### 1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102))

#### 1.2 Change of basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### 1.3 Change to previous accounts

No changes have been made to account for previous years.

### 2. Accounting policies

#### Income

##### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- ❖ the charity becomes entitled to the resources;
- ❖ receipt is probable; and
- ❖ the monetary value can be measured with sufficient reliability

##### Income with related expenditure

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.



## **Expenditure and Liabilities**

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### **Raising funds**

Cost of raising funds comprises those costs associated with attracting voluntary income.

### **Charitable activities**

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### **Foreign Currencies**

Assets and liabilities in foreign currencies at the year-end have been converted into UK Sterling at the rate of exchange applicable at the date of the Balance Sheet. Transactions in foreign currencies during the financial year have been converted into sterling using the exchange rate on the day of the transaction. Exchange rate differences are taken into account in arriving at the operating result.

The total value of assets and liabilities held in foreign currencies at the year-end was £390.15 (\$472.40 (US Dollars) calculated using applicable exchanges as of 28th February 2023 (\$1.21 to £1).

### **Fund accounting**

Unrestricted funds are funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.



### 3. Income

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	18 months to 28 Feb 2023			2021		
	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>3.1 Donations and grants</b>						
Individual donations	2,165	30,760	32,925	1,653	7,560	9,213
Corporate donations	-	-	-	1,166	-	1,166
Schemes	208	-	208	-	-	-
Grants	177	9,148	9,325	243	98	341
	<u>2,550</u>	<u>39,908</u>	<u>42,458</u>	<u>3,062</u>	<u>7,658</u>	<u>10,720</u>
<b>3.2 Other income</b>						
Gain on exchange rates	-	266	266	-	-	-
	<u>-</u>	<u>266</u>	<u>266</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Income</b>	<u><b>2,550</b></u>	<u><b>40,174</b></u>	<u><b>42,724</b></u>	<u><b>3,062</b></u>	<u><b>7,658</b></u>	<u><b>10,720</b></u>

### 4. Expenditure

	18 months to 28 Feb 2023			2021		
	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>4.1 Raising funds</b>						
Commission charges & fees	382	2,920	3,302	281	798	1,079
	<u>382</u>	<u>2,920</u>	<u>3,302</u>	<u>281</u>	<u>798</u>	<u>1,079</u>





	18 months to 28 Feb 2023			2021		
	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>4.2 Charitable activities</b>						
UK operating costs:						
Bank charges & transfer fees	528	-	528	129	-	129
Computing & internet	114	-	114	13	-	13
Insurance costs	164	-	164	155	-	155
Marketing communications	1,033	-	1,033	289	-	289
Accountancy & Companies House	700	-	700	700	-	700
Trustee Indemnity Insurance	164	-	164	155	-	155
	<b>2,703</b>	<b>-</b>	<b>2,703</b>	<b>1,441</b>	<b>-</b>	<b>1,441</b>
Overseas operating costs:						
Computing & internet	-	-	-	-	-	-
	-	-	-	-	-	-
Overseas project costs:						
Construction costs	-	4,562	4,562	-	2,021	2,021
Education	-	5,894	5,894	-	4,115	4,115
Psycho-Social	-	175	175	-	-	-
Basic needs	-	24,472	24,472	-	12,415	12,415
Other project costs	-	13,583	13,583	-	2,915	2,915
	-	48,686	48,686	-	21,466	21,466
<b>Total charitable activities</b>	<b>2,703</b>	<b>48,686</b>	<b>51,389</b>	<b>1,441</b>	<b>21,466</b>	<b>22,907</b>
<b>4.3 Other expenditure</b>						
Losses on exchange rates	-	-	-	-	478	478
<b>Total expenditure</b>	<b>3,085</b>	<b>51,606</b>	<b>54,691</b>	<b>1,722</b>	<b>22,742</b>	<b>24,464</b>



## 5. Expenses & Fees

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### 5.1 Trustee expenses

No Trustees were paid expenses in the current or previous year.

### 5.2 Fees for examination or audit of the accounts

	18 months 2023	2021
	£	£
Independent Examiner's fees for reporting the accounts	700	700
Other fees paid to Independent Examiner	-	-
	<b>700</b>	<b>700</b>

## 6. Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2021 £
HSBC Community	1,436	-	1,436	2,268
HSBC Business	369	-	369	1,704
HSBC Dollars	258	132	390	2,333
Haiti Account	-	-	-	(834 )
Phillipines Account	-	-	-	379
Paypal	988	-	988	9,300
Cash in hand	487	-	487	487
	<b>3,538</b>	<b>132</b>	<b>3,670</b>	<b>15,637</b>

## 7. Creditors and accruals

Analysis of creditors falling due within one year	2023 £	2021 £
Accruals	700	700
	<b>700</b>	<b>700</b>



## 8. Analysis of Funds

### 8.1 Movement of major funds

#### 2023

Fund Name	Balance B/Fwd	Incoming Resources	Outgoing Resources	Loss(gain) on Exchange	Transfers	Balance C/Fwd
<b>Unrestricted Funds</b>						
General Unrestricted Funds	4,585	2,550	3,085	-	(1,212 )	2,838
	<b>4,585</b>	<b>2,550</b>	<b>3,085</b>	<b>-</b>	<b>(1,212 )</b>	<b>2,838</b>
<b>Restricted Funds</b>						
Haiti Fund	6,434	26,963	33,885	(342)	150	4
Khao Covid relief	94	38	2	-	(2)	128
Philippines DRR Fund	3,720	12,907	17,719	(28)	1,064	-
Philippines Haiyan Fund	104	-	-	104	-	-
	<b>10,352</b>	<b>39,908</b>	<b>51,606</b>	<b>(266)</b>	<b>1,212</b>	<b>132</b>
<b>Total Funds</b>	<b>14,937</b>	<b>42,458</b>	<b>54,691</b>	<b>(266)</b>	<b>-</b>	<b>2,970</b>

#### 2021

Fund Name	Balance B/Fwd	Incoming Resources	Outgoing Resources	Diff on Exchange	Transfers	Balance C/Fwd
<b>Unrestricted Funds</b>						
General Unrestricted Funds	2,901	3,062	1,722	-	344	4,585
	<b>2,901</b>	<b>3,062</b>	<b>1,722</b>	<b>-</b>	<b>344</b>	<b>4,585</b>
<b>Restricted Funds</b>						
Haiti Fund	18,381	6,853	18,080	412	(308)	6,434
Khao Covid relief	82	13	1	-	-	94
Philippines DRR Fund	7,206	792	4,182	60	(36)	3,720
Philippines Haiyan Fund	111	-	1	6	-	104
	<b>25,780</b>	<b>7,658</b>	<b>22,264</b>	<b>478</b>	<b>(344 )</b>	<b>10,352</b>
<b>Total Funds</b>	<b>28,681</b>	<b>10,720</b>	<b>23,986</b>	<b>478</b>	<b>-</b>	<b>14,937</b>



## 8.2 Transfers between Funds

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Following the agreement of the trustees, 5% of the value of both single and recurring donations was allocated towards meeting basic operating costs in the UK in our 2021-23 period. These costs included fees associated with preparing the charity's annual accounts, insurance and other administrative costs essential to running the organisation on a day-to-day basis. In our 2021-23 period this initially resulted in total transfers of £1,995.40 (2021 £382.89) from restricted to unrestricted funds. However, following the decision to close down the charity in the following year, and to maximise the final transfers to our partners in Haiti and the Philippines, this and other unrestricted funding was allocated back. In our 2021-23 period this ultimately resulted in total transfers of £1,212.04 from unrestricted to restricted funds.

## 8.3 Restricted Funds

### **Haiti Fund – A fund established to help those affected by the January 2010 Haitian Earthquake**

The charity's Haiti Fund was established to provide relief of financial need and suffering among survivors of the 2010 Haitian Earthquake in the form of reconstruction aid and initial relief for persons, bodies and organisations affected, including but not limited to the removal of the unwanted after-effects of disaster (such as rubble), the reconstruction of key community buildings, facilities and homes, and helping with community organisations.

### **Philippines DRR Fund – A fund established to help those affected by disasters in the Philippines**

The charity's Philippines DRR Fund (previously just Philippines Fund) was established to provide relief of financial need and suffering among survivors of recurring natural disasters in the Philippines in the form of reconstruction aid and initial relief for persons, bodies and organisations affected, including but not limited to the removal of the unwanted after-effects of disaster (such as rubble), the reconstruction of key community buildings, facilities and homes, and helping with community organisations.

### **Philippines Haiyan Fund – A fund established to help those affected by the November 2013 Typhoon**

The charity's Philippines Haiyan Fund was established to provide relief of financial need and suffering among survivors of typhoon Haiyan in November 2013 in the form of reconstruction aid and initial relief for persons, bodies and organisations affected, including but not limited to the removal of the unwanted after-effects of disaster (such as rubble), the reconstruction of key community buildings, facilities and homes, and helping with community organisations.

### **Khao Lak (Thailand) Covid Fund – A fund established to help those impacted by Covid-19 and related restrictions**

The charity's Khao Lak Covid-19 Fund was established to provide relief of financial need and suffering among those impacted by the pandemic's emergence in 2020, in the form initial relief for persons, affected.





## 9. Net assets between funds

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### 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Fund balances at 28th February 2023</b>			
Current assets	3,538	132	3,670
Current liabilities	(700)	-	(700)
	<b>2,838</b>	<b>132</b>	<b>2,970</b>

### 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Fund balances at 31st August 2021</b>			
Current assets	5,285	10,352	15,637
Current liabilities	(700)	-	(700)
	<b>4,585</b>	<b>10,352</b>	<b>14,937</b>

## 10. Transactions with related parties

No related party transactions were undertaken during the year, nor in the previous year.



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