

ROTARY SHOEBOX SCHEME

England & Wales · Charity number 1091507

Details

Other names	ROTARY SHOE BOX SCHEME
Status	Registered
Legal form	Other
Registered	2002-04-03
Register	View on the Charity Commission register

Contact

Address	10 Greenshank Close Bamford Rochdale Greater Manchester Greater Manchester OL11 5QE
Phone	07582901217
Email	john.shepley@gmail.com
Website	www.rotaryshoebox.org

Activities

Objects: (A) TO RELIEVE POVERTY, SICKNESS AND DISTRESS AMONGST THOSE PERSONS IN NECESSITOUS CIRCUMSTANCES IN CENTRAL AND EASTERN EUROPE BY THE SUPPLY, TRANSPORT AND DISTRIBUTION OF HUMANITARIAN AID IN THE FORM OF SHOE BOXES FILLED WITH SUCH ITEMS AS ARE REQUIRED FROM TIME TO TIME AND (B) TO SUCH CHARITY OR CHARITIES OR FOR SUCH CHARITABLE PURPOSE OR PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME IN THEIR ABSOLUTE DISCRETION DETERMINE.

Activities: Using its specially designed shoeboxes the charity provides an all year round service for people in Britain and Ireland wishing to make gifts to people in Eastern Europe. The people who receive the shoeboxes are chosen by the charity solely on humanitarian grounds.

Classification

- **How:** Other Charitable Activities
- **What:** Overseas Aid/famine Relief
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CENTRAL AND EASTERN EUROPE
- Bulgaria
- Ireland
- Moldova
- Northern Ireland
- Romania
- Scotland
- Ukraine
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£41,746	£52,107	-	-
2024-06-30	£69,926	£46,047	-	-
2023-06-30	£71,214	£74,834	-	-
2022-06-30	£47,004	£54,340	-	-
2021-06-30	£30,809	£39,883	-	-

Trustees

Name	Role	Appointed
NIGEL BRUCE DANBY	Chair	2024-07-01
Alan Stanley Ainsworth		2023-07-07
Clive Gardiner		2018-04-12
GILL DANBY		2015-12-03

ROTARY SHOEBOX SCHEME

England & Wales - Charity number 1091507

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025
FOR
ROTARY SHOEBOX SCHEME**

ROTARY SHOEBOX SCHEME

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ROTARY SHOEBOX SCHEME

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 30 JUNE 2025

TRUSTEES	P Clare (resigned 30.6.25) N B Danby (appointed 1.7.24) Mrs G Danby C Gardiner A S Ainsworth
PRINCIPAL ADDRESS	10 Greenshank Close Rochdale Lancashire OL11 5QE
REGISTERED CHARITY NUMBER	1091507
INDEPENDENT EXAMINER	P B Syddall & Co Chartered Accountants Grafton House 81 Chorley Old Road Bolton Lancashire BL1 3AJ
BANKERS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The scheme aims to serve underprivileged people of central and eastern Europe by supplying comfort and raising morale through delivering special shoeboxes filled with gifts from Great Britain and Ireland.

The scheme assists these people by transporting gifts from donors. The gifts are sent to such establishments as hospitals, children's homes, schools, community centres and long term refugee camps.

Policy

The trustees, the majority of whom must be members of clubs of Rotary International in Great Britain and Ireland, fulfil these objectives by :

- a) Working with the network of clubs of Rotary International within Great Britain and Ireland plus other non Rotary based organisations and individuals to fill specially made shoeboxes with suitable gifts.
- b) Encouraging these clubs to consider inviting people in their local communities to fill shoeboxes.
- c) Appointing distributors in Central and Eastern Europe who are able to receive bulk loads of shoeboxes and deliver them to families and organisations where people are in great need. If possible we involve the local Rotary clubs.
- d) Requiring a report to be written by the distributors giving information about the final destination and recipients of each distribution.
- e) Working in partnership with other charitable organisations and individuals to maximise the effectiveness of the operation.
- f) Providing continuity of supply to our overseas distributors.
- g) Providing information for the people who have filled shoeboxes about the deliveries made to Central and Eastern Europe.

Public benefit

The public benefit of the scheme is to provide humanitarian aid to people in need in Eastern Europe and to spread a little happiness to those whose everyday lives are blighted by circumstance or poverty. The shoebox may be the only gift they have ever received.

The trustees also believe that there is a public benefit to the individuals who fill the boxes, especially children who experience the joy of giving and helping others who are less fortunate than themselves. Schools are particularly appreciative of this aspect of the scheme.

The trustees consider that during the year under review they have successfully achieved the objectives of providing relief for those in need and have given due regard to the guidance published by the Charity Commission on public benefit.

Volunteers

The trustees, management and helpers are all volunteers who do not receive any wages or salary.

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025

ACHIEVEMENTS AND PERFORMANCE

Review of operations

In July 2024, 11280 filled shoeboxes were sent to our Rotary friends in Moldova. Supported by all the Moldovan Rotarians, the Rotary Club of Chisinau co-ordinated the distribution of those boxes to children and families in need across the country which included Ukrainian families taking refuge in Moldova having been displaced from their homes.

Two deliveries to our partner, the Prison Fellowship in Cluj Napoca, Romania, followed in December 2024 and March 2025. In total, they received 14,233 filled shoeboxes which were distributed across Transylvania to bring joy at Christmas and Easter.

In total, 25,513 boxes filled with gifts for all ages were distributed during the year. This figure remains significantly down on earlier years but it reflects the difficulties in this country resulting from cost of living restraints, post covid effects and the ability of Rotarians to generate support in their communities. To offset some of these issues the trustees were able to reduce the cost of the boxes thanks to generous donations from our supporters.

The trustees recognise the importance of providing good quality publicity and promotional material for the Shoebox project and thanks must go to Clive Gardiner for developing and maintaining an informative and attractive website together with regular updates on Facebook to keep everybody informed of the activities of our supporters and helpers. Hopefully this will continue to secure donations for the scheme.

Boxes are sorted into 3 categories:

Child - for boys and girls up to the age of 12

Teenager - for young adults

Household - useful items for struggling families and something for the adults.

Boxes filled with toys account for more than half of the total many coming from primary school children who pass on cherished toys as gifts for children less fortunate than themselves.

Community groups, schools and businesses across the countries enjoy filling and donating the gift of a shoebox. Much of this activity is co-ordinated by local Rotarians who voluntarily give their time and expertise to support the charity. Their activities include school assemblies, presentations at Rotary and other meetings, delivering, collecting and storing boxes ready for transportation to our warehouse and generally supporting and promoting the scheme where possible.

The trustees acknowledge with thanks the commitment that Rotarians and supporters give to the scheme and it is their goodwill that helps us to minimise the cost of distribution.

Clearly it is impossible to check all boxes for content and boxes are not opened during the sort process as we rely on the individuals who fill the box to ensure that it is of an acceptable quality. Unfortunately as many as 20% of the boxes received fail to meet that standard and where it is obvious that the box content is of poor quality they are separated for future investigation. However, resources for checking and re-packing boxes are very limited and causes severe backlogs in the sorting process. The trustees re-iterate their request that whoever fills a box makes sure that it is of a quality that can be given as a gift without additional involvement. The trustees appreciate the assistance of all the volunteers at the warehouse without whose support it would be impossible to fulfil our obligations. The trustees are also pleased to report another accident free year at the warehouse.

Marketing is primarily through our website and Facebook and once again we thank trustee Clive Gardiner for the continued maintenance and development of the sites. Our usual promotional activities including attendance at Rotary Conferences and speaking at Rotary Clubs, Inner Wheel Clubs and other interested organisations that were suspended during the pandemic are beginning to re-establish and we look forward to being able to promote the scheme through our traditional channels in the future.

The trustees understand the need to maintain close relationships with our distributors in Eastern Europe to ensure that shoeboxes are given to those most in need and to be satisfied that the selection process for the receipt of boxes is satisfactory. We also need to develop our distribution channels and look for new opportunities to expand the charity.

The Rotary Shoebox Scheme is supported by Rotary International in Great Britain and Ireland is non-political and non-denominational and boxes are distributed all year round to people of all ages on a strictly humanitarian basis.

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025

The trustees wish to emphasise that the Rotary Shoebox Scheme is not associated with any other shoebox project.

FINANCIAL REVIEW

Investment policy

The trustees, collectively, decide how to utilise the funds available in the best interests of the charity.

Reserves policy

The charity is a non profit making organisation and any profits earned are retained within the reserves to support future years.

The trustees believe reserves of £10,000 are sufficient to collect filled boxes from locations across Great Britain and Ireland and deliver them to a distributor in Eastern Europe should the need arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document dated 13 May 1997 as amended by supplemental deeds dated 22 February 2002 and 29 January 2011.

Recruitment and appointment of new trustees

The power to appoint or remove a trustee is vested in the trustees.

Organisational structure

The trustees, who meet regularly, control the scheme. The majority of the trustees are also involved in the daily management of the charity.

The management positions are :

Chairman - N Danby
Treasurer - Mrs G Danby
Transport manager - A A Ainsworth
Public relations - C Gardiner`

In addition to the trustees the majority of whom are Lancashire/Cheshire based, there is a team of district representatives located around Britain and Ireland whose purpose is to represent the scheme in their region and assist with aggregating filled shoeboxes.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025

ACKNOWLEDGEMENTS

The scheme could not operate without the support and goodwill of many people. In particular, Rotarians and the members of Inner Wheel, Rotaract and Interact in Great Britain and Ireland who promote and co-ordinate shoebox campaigns in their local communities.

We acknowledge with appreciation the teams of Rotarians and friends who sort the thousands of boxes received into the warehouse, ready for despatch.

We recognise the tremendous work carried out by Rotarians, friends and organisations across Eastern Europe who receive our boxes, identify suitable recipients and undertake the distribution, often under very difficult circumstances.

Management

The trustees were disappointed to receive notification from Peter Clare, the last remaining founder trustee, of his intention to retire from the scheme with effect from 30 June 2025. Peter had been involved with the scheme for over 30 years and his experience and knowledge will be greatly missed. Since he resigned as chair of trustees, Peter has co-ordinated the international distribution of filled boxes and developed relationships with our partners abroad. This is an essential function and it will be thanks to Peter's commitment that those strong links will enable us to develop our distribution network in the future.

The trustees wish to express their sincere gratitude to Peter for his years of service to the charity and wish him a long and happy retirement.

We welcomed Rotarian Graham Yardley to the management team as our new Secretary and hope that he will have a long and rewarding association with the scheme.

Approved by order of the board of trustees on 31 March 2026 and signed on its behalf by:

Mrs G Danby - Trustee

ROTARY SHOEBOX SCHEME

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2025

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROTARY SHOEBOX SCHEME**

Independent examiner's report to the trustees of Rotary Shoebox Scheme

I report to the charity trustees on my examination of the accounts of Rotary Shoebox Scheme (the Trust) for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A J Syddall M.A., F.C.A.

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

31 March 2026

ROTARY SHOEBOX SCHEME

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations		3,424	4,094
Shoebox income	2	38,171	65,708
Investment income	3	151	124
Total		41,746	69,926
EXPENDITURE ON			
Other		52,107	46,047
NET INCOME/(EXPENDITURE)		(10,361)	23,879
RECONCILIATION OF FUNDS			
Total funds brought forward		74,070	50,191
TOTAL FUNDS CARRIED FORWARD		63,709	74,070

The notes form part of these financial statements

ROTARY SHOEBOX SCHEME

BALANCE SHEET 30 JUNE 2025

		2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS	Notes		
Stocks	5	2,792	13,105
Debtors	6	537	750
Cash at bank		61,080	65,915
		64,409	79,770
CREDITORS			
Amounts falling due within one year	7	(700)	(5,700)
NET CURRENT ASSETS		63,709	74,070
TOTAL ASSETS LESS CURRENT LIABILITIES		63,709	74,070
NET ASSETS		63,709	74,070
FUNDS	8		
Unrestricted funds		63,709	74,070
TOTAL FUNDS		63,709	74,070

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2026 and were signed on its behalf by:

G Danby - Trustee

The notes form part of these financial statements

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

STOCK

Stock is valued at replacement cost as at the end of the financial year.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The scheme does not have any restricted funds.

GOING CONCERN

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 30 JUNE 2025**

2. SHOEBOX INCOME

	2025	2024
	£	£
Shoeboxes	<u>38,171</u>	<u>65,708</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest received	<u>151</u>	<u>124</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

TRUSTEES' EXPENSES

The trustees receive expenses for the reimbursement of travelling and similar expenditure incurred on the scheme's behalf.

5. STOCKS

	2025	2024
	£	£
Stocks	<u>2,792</u>	<u>13,105</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Amounts due for shoeboxes	<u>537</u>	<u>750</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	700	700
Provision for unreturned shoeboxes	-	5,000
	<u>700</u>	<u>5,700</u>

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

8. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	74,070	(10,361)	63,709
TOTAL FUNDS	<u>74,070</u>	<u>(10,361)</u>	<u>63,709</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,746	(52,107)	(10,361)
TOTAL FUNDS	<u>41,746</u>	<u>(52,107)</u>	<u>(10,361)</u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	50,191	23,879	74,070
TOTAL FUNDS	<u>50,191</u>	<u>23,879</u>	<u>74,070</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,926	(46,047)	23,879
TOTAL FUNDS	<u>69,926</u>	<u>(46,047)</u>	<u>23,879</u>

ROTARY SHOEBOX SCHEME

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

ROTARY SHOEBOX SCHEME

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations		
Donations	3,424	4,094
Shoebox income		
Shoeboxes	38,171	65,708
Investment income		
Bank interest received	151	124
Total incoming resources	41,746	69,926
EXPENDITURE		
Other		
Shoeboxes	17,076	14,231
Overseas transport	9,857	7,474
Local transport	8,615	9,229
Rent	9,225	9,000
Marketing	653	835
Miscellaneous expenses	462	363
Mileage and fuel	2,793	1,463
Subsistence	32	128
Bank charges	85	110
Warehouse expenses	1,077	394
Computer and software expenses	1,200	1,800
	51,075	45,027
Support costs		
Governance costs		
Independent examination	1,032	1,020
Total resources expended	52,107	46,047
Net (expenditure)/income	(10,361)	23,879

This page does not form part of the statutory financial statements

ROTARY SHOEBOX SCHEME
C/O 10 Greenshank Close
Rochdale
Lancashire
OL11 5QE

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
BL1 3AJ

Dear Sirs,

ROTARY SHOEBOX SCHEME

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 30 June 2025.

- We acknowledge as trustees our responsibility for the accounts, which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- We confirm that there have been no changes in the accounting policies.
In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
- We confirm that all assets have been included in the balance sheet.
- We confirm that all assets included in the balance sheet exist.
- We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
- We confirm that the cost (or value) of all the assets in the balance sheet are fairly stated.
- We confirm that all liabilities have been fully recorded in the balance sheet.
- We confirm that all liabilities recorded in the balance sheet are properly those of the charity.
- We confirm that all liabilities have been recorded at a fair value.

- We confirm that there has been no netting off of assets and liabilities.
- We confirm that all income has been fully recorded and correctly classified.
- The charity has not at any time during the year had any transactions with trustees and connected parties.
- The charity has no contingent liabilities.
- There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts.
- The charity has not entered into any charitable commitments.

Yours sincerely

Signed on behalf of the trustees

Mrs G Danby

Trustee / Treasurer

Date 31 May 2026

ROTARY SHOEBOX SCHEME

England & Wales - Charity number 1091507

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024
FOR
ROTARY SHOEBOX SCHEME**

ROTARY SHOEBOX SCHEME

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

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OBJECTIVES AND ACTIVITIES

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The scheme aims to serve underprivileged people of central and eastern Europe by supplying comfort and raising morale through delivering special shoeboxes filled with gifts from Great Britain and Ireland.

The scheme assists these people by transporting gifts from donors. The gifts are sent to such establishments as hospitals, children's homes, schools, community centres and long term refugee camps.

Policy

The trustees, the majority of whom must be members of clubs of Rotary International in Great Britain and Ireland, fulfil these objectives by :

- a) Working with the network of clubs of Rotary International within Great Britain and Ireland plus other non Rotary based organisations and individuals to fill specially made shoeboxes with suitable gifts.
- b) Encouraging these clubs to consider inviting people in their local communities to fill shoeboxes.
- c) Appointing distributors in Central and Eastern Europe who are able to receive bulk loads of shoeboxes and deliver them to families and organisations where people are in great need. If possible we involve the local Rotary clubs.
- d) Requiring a report to be written by the distributors giving information about the final destination and recipients of each distribution.
- e) Working in partnership with other charitable organisations and individuals to maximise the effectiveness of the operation.
- f) Providing continuity of supply to our overseas distributors.
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The public benefit of the scheme is to provide humanitarian aid to people in need in Eastern Europe and to spread a little happiness to those whose everyday lives are blighted by circumstance or poverty. The shoebox may be the only gift they have ever received.

The trustees also believe that there is a public benefit to the individuals who fill the boxes, especially children who experience the joy of giving and helping others who are less fortunate than themselves. Schools are particularly appreciative of this aspect of the scheme.

The trustees consider that during the year under review they have successfully achieved the objectives of providing relief for those in need and have given due regard to the guidance published by the Charity Commission on public benefit.

Volunteers

The trustees, management and helpers are all volunteers who do not receive any wages or salary.

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

ACHIEVEMENT AND PERFORMANCE

Review of operations

Working in conjunction with our long standing partner the Prison Fellowship in Cluj Napoca Romania, we dispatched 11,124 shoeboxes in July 2023. This was then followed by a further 10,530 boxes in December 2023. Needless to say they were desperately needed in Cluj and well received on arrival.

The total number of shoeboxes distributed during the year ending June 2024 was 21,654. Whilst this is a reduction on the previous year it is still a significant achievement and provides hope, joy and happiness to many families across Eastern Europe.

The trustees recognise the importance of providing good quality publicity and promotions for the Shoebox project and thanks must go to Clive Gardiner for developing an informative and attractive website. Hopefully this will continue to secure donations for the scheme.

Filled boxes are defined by category:

Child - for boys and girls up to the age of 12

Teenager - for young adults

Household - useful items for struggling families and something for the adults.

Child boxes, which are filled with toys, educational items and warm clothes, account for more than 45% of the total, many coming from primary school children who pass on cherished toys as gifts for children less fortunate than themselves.

Community groups, schools and businesses across the countries enjoy filling and donating the gift of a shoebox. Much of this activity is co-ordinated by local Rotarians who voluntarily give their time and expertise to support the charity. Their activities include school assemblies, presentations at Rotary and other meetings, delivering, collecting and storing boxes ready for transportation to our warehouse and generally supporting and promoting the scheme where possible. The trustees acknowledge with thanks the commitment that Rotarians and supporters give to the scheme and it is their goodwill that helps us to minimise the cost of distribution.

Clearly it is impossible to check all boxes for content and boxes are not opened during the sort process as we rely on the individuals who fill the box to ensure that it is of an acceptable quality. Unfortunately, as many as 20% of the boxes received fail to meet that standard and where it is obvious that the box content is of poor quality they are separated for future investigation. However, resources for checking and re-packing boxes are very limited and causes severe backlogs in the sorting process. The trustees re-iterate their request that whoever fills a box makes sure that it is of a quality that can be given as a gift without additional involvement. The trustees appreciate the assistance of all the volunteers at the warehouse, without whose support it would be impossible to fulfil our obligations.

The trustees are also pleased to report another accident free year at the warehouse.

Marketing is primarily through our website and Facebook and once again we thank trustee Clive Gardiner for the continued maintenance and development of the sites. Our usual promotional activities, including attendance at Rotary Conferences and speaking at Rotary Clubs, Inner Wheel Clubs and other interested organisations that were suspended during the pandemic are beginning to re-establish and we look forward to being able to promote the scheme through our traditional channels in the future.

The trustees understand the need to maintain close relationships with our distributors in Eastern Europe to ensure that shoeboxes are given to those most in need and to be satisfied that the selection process for the receipt of boxes is satisfactory. We also need to develop our distribution channels and look for new opportunities to expand the charity.

The Rotary Shoebox Scheme is supported by Rotary International in Great Britain and Ireland, is non- political and non-denominational and boxes are distributed all year round to people of all ages on a strictly humanitarian basis.

The trustees wish to emphasise that the Rotary Shoebox Scheme is not associated with any other shoebox project.

FINANCIAL REVIEW

Investment policy

The trustees invest surplus funds in an interest bearing bank account until required for the charity's use.

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

FINANCIAL REVIEW

Reserves policy

The charity is a non profit making organisation and any profits earned are retained within the reserves to support future years.

The trustees believe reserves of £5,000 are sufficient to collect filled boxes from locations across Great Britain and Ireland and deliver them to a distributor in Eastern Europe should the need arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document dated 13 May 1997 as amended by supplemental deeds dated 22 February 2002 and 29 January 2011.

Recruitment and appointment of new trustees

The power to appoint or remove a trustee is vested in the trustees.

Organisational structure

The trustees, who meet regularly with the management of the charity, control the scheme. The majority of the trustees are also involved in the daily management of the charity.

The management positions are :

Chairman - N Danby from 1 July 2024

Chairman - J Shepley from 1 July 2023

Secretary - A Graves until 26 January 2024

Treasurer - Mrs G Danby

In addition to the trustees and a central management team, the majority of whom are Lancashire/Cheshire based, there is a team of district representatives located around Britain and Ireland whose purpose is to represent the scheme in their region and assist with aggregating filled shoeboxes.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1091507

Principal address

10 Greenshank Close

Rochdale

Lancashire

OL11 5QE

Trustees

P Clare

N B Danby (appointed 1.7.24)

Dr C Ince (deceased 21.3.24)

Mrs G Danby

C Gardiner

J K Shepley (resigned 30.6.24)

A Graves (resigned 26.1.24)

A S Ainsworth (appointed 7.7.23)

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A J Syddall M.A., F.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

ACKNOWLEDGEMENTS

The scheme could not operate without the support and goodwill of many people. In particular Rotarians and the members of Inner Wheel, Rotaract and Interact in Great Britain and Ireland who promote and co-ordinate shoebox campaigns in their local communities.

We acknowledge with appreciation the teams of Rotarians and friends who sort the thousands of boxes received into the warehouse ready for despatch.

We recognise the tremendous work carried out by Rotarians, friends and organisations across Eastern Europe who receive our boxes, identify suitable recipients and undertake the distribution, often under very difficult circumstances.

It is with great sadness that we report the passing of Rotarian Colin Ince who had been a trustee for 17 years since joining the team in 2007. He was a very active member up to the onset of his illness, mainly covering sales enquiries from across the country, especially from the Liverpool and Merseyside area.

A kind and gentle man, who was supported by his wife Cally, was committed to the Shoebox Scheme and will be missed by the whole team. We have lost a true friend and colleague.

And finally, the trustees wish to thank all the members of the shoebox team for their continued commitment and dedication to the charity.

TRUSTEES

Chairman of trustees, Nigel Danby, gave notice of his intention to resign as a trustee at the end of the financial year. John Shepley was appointed as a trustee and chairman designate to take over from 1st July 2023.

Approved by order of the board of trustees on 9 April 2025 and signed on its behalf by:

Mrs G Danby - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROTARY SHOEBOX SCHEME**

Independent examiner's report to the trustees of Rotary Shoebox Scheme

I report to the charity trustees on my examination of the accounts of Rotary Shoebox Scheme (the Trust) for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A J Syddall M.A., F.C.A.

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

9 April 2025

ROTARY SHOEBOX SCHEME

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations		4,094	17,786
Shoebox income	2	65,708	53,209
Investment income	3	124	219
Total		69,926	71,214
EXPENDITURE ON			
Other		46,047	74,834
NET INCOME/(EXPENDITURE)		23,879	(3,620)
RECONCILIATION OF FUNDS			
Total funds brought forward		50,191	53,811
TOTAL FUNDS CARRIED FORWARD		74,070	50,191

The notes form part of these financial statements

ROTARY SHOEBOX SCHEME

BALANCE SHEET 30 JUNE 2024

		2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS	Notes		
Stocks	5	13,105	4,215
Debtors	6	750	75
Cash at bank		65,915	50,901
		<u>79,770</u>	<u>55,191</u>
CREDITORS			
Amounts falling due within one year	7	(5,700)	(5,000)
		<u>74,070</u>	<u>50,191</u>
NET CURRENT ASSETS			
		<u>74,070</u>	<u>50,191</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>74,070</u>	<u>50,191</u>
NET ASSETS			
		<u>74,070</u>	<u>50,191</u>
FUNDS	8		
Unrestricted funds		74,070	50,191
TOTAL FUNDS		<u>74,070</u>	<u>50,191</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 April 2025 and were signed on its behalf by:

G Danby - Trustee

The notes form part of these financial statements

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

STOCK

Stock is valued at replacement cost as at the end of the financial year.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The scheme does not have any restricted funds.

GOING CONCERN

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 30 JUNE 2024**

2. SHOEBOX INCOME

	2024	2023
	£	£
Shoeboxes	<u>65,708</u>	<u>53,209</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest received	<u>124</u>	<u>219</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

TRUSTEES' EXPENSES

The trustees receive expenses for the reimbursement of travelling and similar expenditure incurred on the scheme's behalf.

5. STOCKS

	2024	2023
	£	£
Stocks	<u>13,105</u>	<u>4,215</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Amounts due for shoeboxes	<u>750</u>	<u>75</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	700	-
Provision for unreturned shoeboxes	<u>5,000</u>	<u>5,000</u>
	<u>5,700</u>	<u>5,000</u>

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2024

8. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	50,191	23,879	74,070
TOTAL FUNDS	<u>50,191</u>	<u>23,879</u>	<u>74,070</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,926	(46,047)	23,879
TOTAL FUNDS	<u>69,926</u>	<u>(46,047)</u>	<u>23,879</u>

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	53,811	(3,620)	50,191
TOTAL FUNDS	<u>53,811</u>	<u>(3,620)</u>	<u>50,191</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,214	(74,834)	(3,620)
TOTAL FUNDS	<u>71,214</u>	<u>(74,834)</u>	<u>(3,620)</u>

ROTARY SHOEBOX SCHEME

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

ROTARY SHOEBOX SCHEME

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations		
Donations	4,094	17,786
Shoebox income		
Shoeboxes	65,708	53,209
Investment income		
Bank interest received	124	219
Total incoming resources	69,926	71,214
EXPENDITURE		
Other		
Shoeboxes	14,231	26,365
Overseas transport	7,474	19,587
Local transport	9,229	14,920
Rent	9,000	9,000
Marketing	835	813
Miscellaneous expenses	363	271
Mileage and fuel	1,463	90
Subsistence	128	180
Bank charges	110	113
Shoebox goods bought	-	151
Warehouse expenses	394	542
Computer and software expenses	1,800	1,800
	45,027	73,832
Support costs		
Governance costs		
Independent examination	1,020	1,002
Total resources expended	46,047	74,834
Net income/(expenditure)	23,879	(3,620)

This page does not form part of the statutory financial statements

ROTARY SHOEBOX SCHEME
C/O 10 Greenshank Close
Rochdale
Lancashire
OL11 5QE

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
BL1 3AJ

Dear Sirs,

ROTARY SHOEBOX SCHEME

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 30 June 2024.

- We acknowledge as trustees our responsibility for the accounts, which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- We confirm that there have been no changes in the accounting policies.
In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
- We confirm that all assets have been included in the balance sheet.
- We confirm that all assets included in the balance sheet exist.
- We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
- We confirm that the cost (or value) of all the assets in the balance sheet are fairly stated.
- We confirm that all liabilities have been fully recorded in the balance sheet.
- We confirm that all liabilities recorded in the balance sheet are properly those of the charity.
- We confirm that all liabilities have been recorded at a fair value.

- We confirm that there has been no netting off of assets and liabilities.
- We confirm that all income has been fully recorded and correctly classified.
- The charity has not at any time during the year had any transactions with trustees and connected parties.
- The charity has no contingent liabilities.
- There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts.
- The charity has not entered into any charitable commitments.

Yours sincerely

Signed on behalf of the trustees

Mrs G Danby

Trustee / Treasurer

Date 9 April 2025

ROTARY SHOEBOX SCHEME

England & Wales - Charity number 1091507

Accounts



Document Details:

Filename:	30 June 2023 Accounts and Letter of Representation.pdf
Client of:	P B Syddall & co

Signature Details

Name:	Gill Danby
Email:	gill_danby@yahoo.co.uk
Date & Time:	01/04/2024 10:38:02 AM (BST)
IP Address:	90.219.155.136
Signing Statement:	Rotary Shoebox Scheme confirms that the information is correct and complete to the best of their knowledge and belief.

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On behalf of:	P B Syddall & co
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**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023
FOR
ROTARY SHOEBOX SCHEME**

ROTARY SHOEBOX SCHEME

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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Balance Sheet	8
Notes to the Financial Statements	9 to 12
Detailed Statement of Financial Activities	13

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The scheme aims to serve underprivileged people of central and eastern Europe by supplying comfort and raising morale through delivering special shoeboxes filled with gifts from Great Britain and Ireland.

The scheme assists these people by transporting gifts from donors. The gifts are sent to such establishments as hospitals, children's homes, schools, community centres and long term refugee camps.

Policy

The trustees, the majority of whom must be members of clubs of Rotary International in Great Britain and Ireland, fulfil these objectives by :

- a) Working with the network of clubs of Rotary International within Great Britain and Ireland plus other non Rotary based organisations and individuals to fill specially made shoeboxes with suitable gifts.
- b) Encouraging these clubs to consider inviting people in their local communities to fill shoeboxes.
- c) Appointing distributors in Central and Eastern Europe who are able to receive bulk loads of shoeboxes and deliver them to families and organisations where people are in great need. If possible we involve the local Rotary clubs.
- d) Requiring a report to be written by the distributors giving information about the final destination and recipients of each distribution.
- e) Working in partnership with other charitable organisations and individuals to maximise the effectiveness of the operation.
- f) Providing continuity of supply to our overseas distributors.
- g) Providing information for the people who have filled shoeboxes about the deliveries made to Central and Eastern Europe.

Public benefit

The public benefit of the scheme is to provide humanitarian aid to people in need in Eastern Europe and to spread a little happiness to those whose everyday lives are blighted by circumstance or poverty. The shoebox may be the only gift they have ever received.

The trustees also believe that there is a public benefit to the individuals who fill the boxes, especially children who experience the joy of giving and helping others who are less fortunate than themselves. Schools are particularly appreciative of this aspect of the scheme.

The trustees consider that during the year under review they have successfully achieved the objectives of providing relief for those in need and have given due regard to the guidance published by the Charity Commission on public benefit.

Volunteers

The trustees, management and helpers are all volunteers who do not receive any wages or salary.

ROTARY SHOEBOX SCHEME

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

ACHIEVEMENT AND PERFORMANCE

Review of operations

The year started promisingly with a shipment of 7,098 filled boxes to the Prison Fellowship in Cluj Napoca, Romania in July. This shipment consisted of filled boxes that had been received during the previous 3 months and although only half a full load they were desperately needed in Cluj and emptied the warehouse of stock.

There continued to be a regular input of orders for new boxes and over the course of the year over 200 orders were received. In total in excess of 43,000 flat packs were despatched to supporters across the country.

The encouraging start to the year was tempered by less positive news from Iasi to where the container originally destined for Ukraine, as detailed in last year's report, had been re-directed. Unfortunately our colleagues in Iasi had failed to communicate adequately with Customs in Romania which resulted in the container not being released. The consequence of this situation was that the scheme incurred significant charges totalling nearly £10,000 for demurrage and fines. Eventually with assistance from the Prison Fellowship, our partner in Cluj Napoca, the issues with Romanian customs were resolved and the container was released into their care. The boxes were subsequently distributed around Romania and some to Ukraine.

The financial impact of the situation in Romania was severe and could have caused the charity considerable financial difficulties. It was entirely due to a donation of £10,000 from a dedicated supporter that the charity was able to pay those costs and continue to operate. The trustees wish to express their gratitude for this magnificent gesture.

It is important to note that the charity does hold significant reserves but these could not be accessed at the time of the crisis. Sufficient funds were subsequently released and the trustees are confident that the situation has been resolved.

The escalating costs of both fuel and cardboard resulted in the price of a box being increased to £3 with effect from February. This was the first price increase for ten years and although the trustees were reluctant, they were left with no option as rising prices could not be absorbed by the charity.

As usual filled boxes started to be returned to the warehouse from October and by December it was possible to send a shipment of 11,227 by container to Albania. This was as a direct result of the visit to Albania last year by trustee Peter Clare who re-established the relationship with our distributors in Tirana.

A further delivery of 11,190 filled boxes was sent by container to Moldova in February and a final shipment of 11,124 was prepared for Cluj Napoca but transport for this could not be arranged before the end of June. However, the total number of filled boxes received and made ready for shipment was 40,639 in the year.

Filled boxes are defined by category:

Baby - gifts for mothers and babies up to 1 year old,

Child - for boys and girls up to the age of 12,

Teenager - for young adults and

Household - useful items for struggling families and something for the adults.

Demand is still high for household and teenage boxes and our supporters are encouraged to fill boxes for these categories. While donated quantities of these categories have increased, demand continues to exceed the numbers we are able to supply. Boxes filled with toys account for more than 45% of the total, many coming from primary school children who pass on cherished toys as gifts for children less fortunate than themselves.

Community groups, schools and businesses across Great Britain and Ireland enjoy filling and donating the gift of a shoebox. Much of this activity is co-ordinated by local Rotarians who voluntarily give their time and expertise to support the charity. Their activities include school assemblies, presentations at Rotary and other meetings, delivering, collecting and storing boxes ready for transportation to our warehouse and generally supporting and promoting the scheme where possible. The trustees acknowledge with thanks the commitment that Rotarians and supporters give to the scheme and it is their goodwill that helps us to minimise the cost of distribution.

ROTARY SHOEBOX SCHEME

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

Boxes are not opened during the sort process as we rely on the individuals who fill the box to ensure that it is of an acceptable quality. Unfortunately as many as 20% of the boxes received fail to meet that standard and where it is obvious that the box content is of poor quality, they are separated for future investigation. If possible, they are re-packed, often with additional gifts included, and returned to the sorting process. However, resources for checking and re-packing boxes are very limited and causes severe backlogs in the sorting process. The trustees re-iterate their request that whoever fills a box makes sure that it is of a quality that can be given as a gift without additional involvement.

The trustees appreciate the assistance of all the volunteers at the warehouse without whose support it would be impossible to fulfil our obligations. The trustees are also pleased to report another accident free year at the warehouse.

Marketing is primarily through our website and Facebook and we thank trustee Clive Gardiner for the continued maintenance and development of the sites. Our usual promotional activities including attendance at Rotary Conferences and speaking at Rotary Clubs, Inner Wheel Clubs and other interested organisations that were suspended during the pandemic are beginning to re-establish and we look forward to being able to promote the scheme through our traditional channels in the future.

The trustees understand the need to maintain close relationships with our distributors in Eastern Europe to ensure that shoeboxes are given to those most in need and to be satisfied that the selection process for the receipt of boxes is satisfactory. We also need to develop our distribution channels and look for new opportunities to expand the charity.

The Rotary Shoebox Scheme is supported by Rotary International in Great Britain and Ireland, is non-political and non-denominational and boxes are distributed all year round to people of all ages on a strictly humanitarian basis.

The trustees wish to emphasise that the Rotary Shoebox Scheme is not associated with any other shoebox project.

FINANCIAL REVIEW

Investment policy

The trustees invest surplus funds in an interest bearing bank account until required for the charity's use.

Reserves policy

The charity is a non profit making organisation and any profits earned are retained within the reserves to support future years.

The trustees believe reserves of £50,000 are sufficient to ensure a minimum of twelve months activities should the need arise. This is reviewed on an annual basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document dated 13 May 1997 as amended by supplemental deeds dated 22 February 2002 and 29 January 2011.

Recruitment and appointment of new trustees

The power to appoint or remove a trustee is vested in the trustees.

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees, who meet regularly with the management of the charity, control the scheme. The majority of the trustees are also involved in the daily management of the charity.

The management positions are :

Chairman - N Danby until 30 June 2023

Chairman - J Shepley from 1 July 2023

Secretary - A Graves

Treasurer - Mrs G Danby

In addition to the trustees and a central management team, the majority of whom are Lancashire/Cheshire based, there is a team of district representatives located around Britain and Ireland whose purpose is to represent the scheme in their region and assist with aggregating filled shoeboxes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1091507

Principal address

10 Greenshank Close
Rochdale
Lancashire
OL11 5QE

Trustees

P Clare

N Danby (resigned 30.6.23)

Dr C Ince

Mrs G Danby

C Gardiner

J K Shepley (appointed 24.4.23)

A Graves (appointed 24.4.23)

Independent Examiner

A J Syddall M.A., A.C.A.

P B Syddall & Co

Chartered Accountants

Grafton House

81 Chorley Old Road

Bolton

Lancashire

BL1 3AJ

Bankers

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4TA

ROTARY SHOEBOX SCHEME

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

ACKNOWLEDGEMENTS

The scheme could not operate without the support and goodwill of many people. In particular Rotarians and the members of Inner Wheel, Rotaract and Interact in Great Britain and Ireland who promote and co-ordinate shoebox campaigns in their local communities.

We acknowledge with appreciation the teams of Rotarians and friends who sort the thousands of boxes received into the warehouse ready for despatch.

We recognise the tremendous work carried out by Rotarians, friends and organisations across Eastern Europe who receive our boxes, identify suitable recipients and undertake the distribution, often under very difficult circumstances.

And finally, the trustees wish to thank all the members of the shoebox team for their continued commitment and dedication to the charity.

TRUSTEES

Chairman of trustees, Nigel Danby, gave notice of his intention to resign as a trustee at the end of the financial year. John Shepley was appointed as a trustee and chairman designate to take over from 1st July 2023.

Approved by order of the board of trustees on 25 March 2024 and signed on its behalf by:

N Danby - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROTARY SHOEBOX SCHEME**

Independent examiner's report to the trustees of Rotary Shoebox Scheme

I report to the charity trustees on my examination of the accounts of Rotary Shoebox Scheme (the Trust) for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A J Syddall M.A., A.C.A.

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

25 March 2024

ROTARY SHOEBOX SCHEME

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations		17,786	3,502
Shoebox income	2	53,209	43,387
Investment income	3	219	115
Total		71,214	47,004
EXPENDITURE ON			
Other		74,834	54,340
NET INCOME/(EXPENDITURE)		(3,620)	(7,336)
RECONCILIATION OF FUNDS			
Total funds brought forward		53,811	61,147
TOTAL FUNDS CARRIED FORWARD		50,191	53,811

The notes form part of these financial statements

ROTARY SHOEBOX SCHEME

BALANCE SHEET 30 JUNE 2023

		2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS	Notes		
Stocks	5	4,215	2,489
Debtors	6	75	1,970
Cash at bank		50,901	56,907
		<u>55,191</u>	<u>61,366</u>
CREDITORS			
Amounts falling due within one year	7	(5,000)	(7,555)
NET CURRENT ASSETS		<u>50,191</u>	<u>53,811</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>50,191</u>	<u>53,811</u>
NET ASSETS		<u>50,191</u>	<u>53,811</u>
FUNDS	8		
Unrestricted funds		50,191	53,811
TOTAL FUNDS		<u>50,191</u>	<u>53,811</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 March 2024 and were signed on its behalf by:

N Danby - Trustee

The notes form part of these financial statements

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

STOCK

Stock is valued at replacement cost as at the end of the financial year.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The scheme does not have any restricted funds.

GOING CONCERN

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 30 JUNE 2023**

2. SHOEBOX INCOME

	2023	2022
	£	£
Shoeboxes	<u>53,209</u>	<u>43,387</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	<u>219</u>	<u>115</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

TRUSTEES' EXPENSES

The trustees receive expenses for the reimbursement of travelling and similar expenditure incurred on the scheme's behalf.

5. STOCKS

	2023	2022
	£	£
Stocks	<u>4,215</u>	<u>2,489</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Amounts due for shoeboxes	<u>75</u>	<u>1,970</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	-	2,555
Provision for unreturned shoeboxes	<u>5,000</u>	<u>5,000</u>
	<u>5,000</u>	<u>7,555</u>

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2023

8. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	53,811	(3,620)	50,191
TOTAL FUNDS	<u>53,811</u>	<u>(3,620)</u>	<u>50,191</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,214	(74,834)	(3,620)
TOTAL FUNDS	<u>71,214</u>	<u>(74,834)</u>	<u>(3,620)</u>

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	61,147	(7,336)	53,811
TOTAL FUNDS	<u>61,147</u>	<u>(7,336)</u>	<u>53,811</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,004	(54,340)	(7,336)
TOTAL FUNDS	<u>47,004</u>	<u>(54,340)</u>	<u>(7,336)</u>

ROTARY SHOEBOX SCHEME

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

ROTARY SHOEBOX SCHEME

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations		
Donations	17,786	3,502
Shoebox income		
Shoeboxes	53,209	43,387
Investment income		
Bank interest received	219	115
Total incoming resources	71,214	47,004
EXPENDITURE		
Other		
Shoeboxes	26,365	21,011
Overseas transport	19,587	7,494
Local transport	14,920	12,895
Rent	9,000	9,000
Marketing	813	201
Miscellaneous expenses	271	-
Accountancy	1,002	990
Mileage and fuel	90	75
Subsistence	180	37
Bank charges	113	121
Shoebox goods bought	151	315
Warehouse expenses	542	401
Computer and software expenses	1,800	1,800
	74,834	54,340
Total resources expended	74,834	54,340
Net expenditure	(3,620)	(7,336)

This page does not form part of the statutory financial statements

ROTARY SHOEBOX SCHEME
C/O 10 Greenshank Close
Rochdale
Lancashire
OL11 5QE

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
BL1 3AJ

Dear Sirs,

ROTARY SHOEBOX SCHEME

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 30 June 2023.

- We acknowledge as trustees our responsibility for the accounts, which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- We confirm that there have been no changes in the accounting policies.
In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
- We confirm that all assets have been included in the balance sheet.
- We confirm that all assets included in the balance sheet exist.
- We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
- We confirm that the cost (or value) of all the assets in the balance sheet are fairly stated.
- We confirm that all liabilities have been fully recorded in the balance sheet.
- We confirm that all liabilities recorded in the balance sheet are properly those of the charity.
- We confirm that all liabilities have been recorded at a fair value.

- We confirm that there has been no netting off of assets and liabilities.
- We confirm that all income has been fully recorded and correctly classified.
- The charity has not at any time during the year had any transactions with trustees and connected parties.
- The charity has no contingent liabilities.
- There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts.
- The charity has not entered into any charitable commitments.

Yours sincerely

Signed on behalf of the trustees

N Danby

Date 25 March 2024

ROTARY SHOEBOX SCHEME

England & Wales - Charity number 1091507

Accounts

Document Details:

Filename:	30 June 2022 Accounts and Letter of Representation.pdf
Client of:	P B Syddall & co

Signature Details

Name:	Gill Danby
Email:	gill_danby@yahoo.co.uk
Date & Time:	05/05/2023 10:16:06 AM (BST)
IP Address:	5.68.137.132
Signing Statement:	Rotary Shoebox Scheme confirms that the information is correct and complete to the best of their knowledge and belief.

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On behalf of:	P B Syddall & co
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**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022
FOR
ROTARY SHOEBOX SCHEME**

ROTARY SHOEBOX SCHEME

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Page
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Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The scheme aims to serve underprivileged people of central and eastern Europe by supplying comfort and raising morale through delivering special shoeboxes filled with gifts from Great Britain and Ireland.

The scheme assists these people by transporting gifts from donors. The gifts are sent to such establishments as hospitals, children's homes, schools, community centres and long term refugee camps.

Policy

The trustees, the majority of whom must be members of clubs of Rotary International in Great Britain and Ireland, fulfil these objectives by :

- a) Working with the network of clubs of Rotary International within Great Britain and Ireland plus other non Rotary based organisations and individuals to fill specially made shoeboxes with suitable gifts.
- b) Encouraging these clubs to consider inviting people in their local communities to fill shoeboxes.
- c) Appointing distributors in Central and Eastern Europe who are able to receive bulk loads of shoeboxes and deliver them to families and organisations where people are in great need. If possible we involve the local Rotary clubs.
- d) Requiring a report to be written by the distributors giving information about the final destination and recipients of each distribution.
- e) Working in partnership with other charitable organisations and individuals to maximise the effectiveness of the operation.
- f) Providing continuity of supply to our overseas distributors.
- g) Providing information for the people who have filled shoeboxes about the deliveries made to Central and Eastern Europe.

Volunteers

The trustees, management and helpers are all volunteers who do not receive any wages or salary.

Management

It has not been possible to identify a replacement Warehouse Manager partly due to the after effects of the covid restrictions and also due to Rotarians not wishing to commit to long term projects. Under the circumstances trustee Nigel Danby has undertaken the role of Warehouse Manager during this Rotary year and we will continue to seek additional support in the future.

ROTARY SHOEBOX SCHEME

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

ACHIEVEMENT AND PERFORMANCE

Review of operations

As the country continued to recover from Covid-19 restrictions, there was optimism that we would see the benefit with an increase in order quantities for our boxes. This optimism appeared to be justified with requests for boxes totalling more than 35,000 for the first six months of the financial year. This was a significant improvement on the previous year and hopes were high that our performance would return to pre-covid levels.

Filled boxes started to be returned to the warehouse from October and by the turn of the year there was sufficient stock to send a delivery. In January 2022 a container filled with 11,220 boxes was despatched by sea to the Good Samaritan Charity in Odesa, Ukraine. It is with heartfelt sadness that we must report that this consignment never arrived in Odesa. The Russian invasion of Ukraine resulted in our container being re-directed and it was sometime later that it was located in Istanbul awaiting further instruction. It was subsequently re-directed to Romania.

The tragic events in Ukraine have resulted in hardship for many but we are pleased to report that our friends and contacts in Odesa have managed to leave the region and are safe.

The return of filled boxes continued over the Christmas period but sorting and preparation work was disrupted due to illness. This also caused delays to boxes being returned as the warehouse became full and no deliveries could be accepted. We apologise to any supporters who were unable to return their boxes during this period.

The situation improved in the first quarter of 2022 and a container with 11,328 boxes was sent to Chisinau, Moldova in April. We were pleased to receive the distribution report from Chisinau that indicated that some of the boxes had been distributed to Ukrainian refugees in addition to the more usual distribution routes.

By the end of this Rotary year there were sufficient boxes to make a final delivery to Cluj Napoca, Romania but operational issues prevented this delivery being made during the period covered in this report.

Filled boxes are defined by category:

Baby - gifts for mothers and babies up to 1 year old

Child - for boys and girls up to the age of 12

Teenager - for young adults

Household - useful items for struggling families and something for the adults.

Demand is still high for household and teenage boxes and our supporters are encouraged to fill boxes for these categories. While donated quantities of these categories have increased demand continues to exceed the numbers we are able to supply.

Boxes filled with toys account for more than 45% of the total, many coming from primary school children who pass on cherished toys as gifts for children less fortunate than themselves.

Community groups, schools and businesses across the countries enjoy filling and donating the gift of a shoebox. Much of this activity is co-ordinated by local Rotarians who voluntarily give their time and expertise to support the charity. Their activities include school assemblies, presentations at Rotary and other meetings, delivering, collecting and storing boxes ready for transportation to our warehouse and generally supporting and promoting the scheme where possible. The trustees acknowledge with thanks the commitment that Rotarians and supporters give to the scheme and it is their goodwill that helps us to minimise the cost of distribution.

Under normal circumstances local Rotarians and friends volunteer to attend the warehouse on a regular basis to sort the boxes into the four categories. This activity was severely restricted during the pandemic but we are grateful to those who have helped during this period. Boxes are not opened during the sort process as we rely on the individuals who fill the box to ensure that it is of an acceptable quality. Unfortunately many of the boxes fail to meet that standard and, where it is obvious that the box content is of poor quality, they are separated for future investigation. They are re-packed, often with additional gifts included, and returned to the sorting process.

The trustees appreciate the assistance of all the volunteers at the warehouse without whose support it would be impossible to fulfil our obligations. The trustees are also pleased to report another accident free year at the warehouse.

ROTARY SHOEBOX SCHEME

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

Marketing is primarily through our website and Facebook and we thank trustee Clive Gardiner for the continued maintenance and development of the sites. Our usual promotional activities including attendance at Rotary Conferences and speaking at Rotary Clubs, Inner Wheel Clubs and other interested organisations were suspended during the pandemic. We attended the Volunteer Expo in Birmingham, which was organised by Rotary in Great Britain and Ireland, and various members of the team attended Rotary Club meetings via Zoom to promote the scheme and encourage clubs to re-establish their association with the scheme.

The trustees understand the need to maintain close relationships with our distributors in Eastern Europe to ensure that shoeboxes are given to those most in need and to be satisfied that the selection process for the receipt of boxes is satisfactory. We also need to develop our distribution channels and look for new opportunities to expand the charity.

As reported last year we have identified areas where the scheme could be developed and have spoken to distribution partners to establish how this expansion can be accommodated. It is hoped that we will be able to renew our relationship with contacts in Albania following a visit to Tirana by trustee Peter Clare.

The public benefit of the scheme is to provide humanitarian aid to people in need in Eastern Europe and to spread a little happiness to those whose everyday lives are blighted by circumstance or poverty. The shoebox may be the only gift they have ever received. The trustees also believe that there is a public benefit to the individuals who fill the boxes, especially children who experience the joy of giving and helping others who are less fortunate than themselves. Schools are particularly appreciative of this aspect of the scheme.

The Rotary Shoebox Scheme is supported by Rotary International in Great Britain and Ireland, is non-political and non-denominational and boxes are distributed all year round to people of all ages on a strictly humanitarian basis.

The trustees wish to emphasise that the Rotary Shoebox Scheme is not associated with any other shoebox project.

FINANCIAL REVIEW

Investment policy

The trustees invest surplus funds in a bank account until required for the charity's use.

Reserves policy

The charity is a non profit making organisation and any profits earned are retained within the reserves to support future years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document dated 13 May 1997 as amended by supplemental deeds dated 22 February 2002 and 29 January 2011.

Recruitment and appointment of new trustees

The power to appoint or remove a trustee is vested in the trustees.

Organisational structure

The trustees, who meet regularly with the management of the charity, control the scheme. The majority of the trustees are also involved in the daily management of the charity.

The management positions are :

Chairman - N Danby

Secretary - A Graves

Treasurer - Mrs G Danby

In addition to the trustees and a central management team, the majority of whom are Lancashire/Cheshire based, there is a growing team of district representatives located around Britain and Ireland whose purpose is to represent the scheme in their region and assist with aggregating filled shoeboxes.

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1091507

Principal address

10 Greenshank Close
Rochdale
Lancashire
OL11 5QE

Trustees

P Clare
N Danby
Dr C Ince
Mrs G Danby
C Gardiner

Independent Examiner

A J Syddall M.A., A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Bankers

Caf Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

ACKNOWLEDGEMENTS

The scheme could not operate without the support and goodwill of many people. In particular, Rotarians and the members of Inner Wheel, Rotaract and Interact in Great Britain and Ireland who promote and co-ordinate shoebox campaigns in their local communities.

We acknowledge with appreciation the teams of Rotarians and friends who sort the thousands of boxes received into the warehouse, ready for despatch.

We recognise the tremendous work carried out by Rotarians, friends and organisations across Eastern Europe who receive our boxes, identify suitable recipients and undertake the distribution, often under very difficult circumstances.

And finally, the trustees wish to thank all the members of the shoebox team for their continued commitment and dedication to the charity.

Approved by order of the board of trustees on 30 April 2023 and signed on its behalf by:

N Danby - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROTARY SHOEBOX SCHEME**

Independent examiner's report to the trustees of Rotary Shoebox Scheme

I report to the charity trustees on my examination of the accounts of Rotary Shoebox Scheme (the Trust) for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A J Syddall M.A., A.C.A.

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

30 April 2023

ROTARY SHOEBOX SCHEME

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations		3,502	4,492
Shoebox income	2	43,387	25,968
Investment income	3	115	349
Total		47,004	30,809
EXPENDITURE ON			
Other		54,340	39,883
NET INCOME/(EXPENDITURE)		(7,336)	(9,074)
RECONCILIATION OF FUNDS			
Total funds brought forward		61,147	70,221
TOTAL FUNDS CARRIED FORWARD		53,811	61,147

The notes form part of these financial statements

ROTARY SHOEBOX SCHEME

BALANCE SHEET 30 JUNE 2022

		2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS	Notes		
Stocks	5	2,489	14,150
Debtors	6	1,970	711
Cash at bank		56,907	51,286
		61,366	66,147
CREDITORS			
Amounts falling due within one year	7	(7,555)	(5,000)
NET CURRENT ASSETS		53,811	61,147
TOTAL ASSETS LESS CURRENT LIABILITIES		53,811	61,147
NET ASSETS		53,811	61,147
FUNDS	8		
Unrestricted funds		53,811	61,147
TOTAL FUNDS		53,811	61,147

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2023 and were signed on its behalf by:

N Danby - Trustee

The notes form part of these financial statements

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

STOCK

Stock is valued at replacement cost as at the end of the financial year.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The scheme does not have any restricted funds.

2. SHOEBOX INCOME

	2022	2021
	£	£
Shoeboxes	<u>43,387</u>	<u>25,968</u>

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 30 JUNE 2022**

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest received	<u>115</u>	<u>349</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

TRUSTEES' EXPENSES

The trustees receive expenses for the reimbursement of travelling and similar expenditure incurred on the scheme's behalf.

5. STOCKS

	2022	2021
	£	£
Stocks	<u>2,489</u>	<u>14,150</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Amounts due for shoeboxes	<u>1,970</u>	<u>711</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	2,555	-
Provision for unreturned shoeboxes	<u>5,000</u>	<u>5,000</u>
	<u>7,555</u>	<u>5,000</u>

8. MOVEMENT IN FUNDS

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
Unrestricted funds			
General fund	<u>61,147</u>	<u>(7,336)</u>	<u>53,811</u>
TOTAL FUNDS	<u>61,147</u>	<u>(7,336)</u>	<u>53,811</u>

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2022

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,004	(54,340)	(7,336)
TOTAL FUNDS	<u>47,004</u>	<u>(54,340)</u>	<u>(7,336)</u>

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	70,221	(9,074)	61,147
TOTAL FUNDS	<u>70,221</u>	<u>(9,074)</u>	<u>61,147</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,809	(39,883)	(9,074)
TOTAL FUNDS	<u>30,809</u>	<u>(39,883)</u>	<u>(9,074)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	70,221	(16,410)	53,811
TOTAL FUNDS	<u>70,221</u>	<u>(16,410)</u>	<u>53,811</u>

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 30 JUNE 2022**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,813	(94,223)	(16,410)
TOTAL FUNDS	<u>77,813</u>	<u>(94,223)</u>	<u>(16,410)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

ROTARY SHOEBOX SCHEME

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations		
Donations	3,502	4,492
Shoebox income		
Shoeboxes	43,387	25,968
Investment income		
Bank interest received	115	349
Total incoming resources	47,004	30,809
EXPENDITURE		
Other		
Shoeboxes	21,011	5,970
Overseas transport	7,494	7,714
Local transport	12,895	7,934
Rent	9,000	11,778
Marketing	201	505
Accountancy	990	960
Telephone	-	156
Mileage and fuel	75	-
Subsistence	37	27
Bank charges	121	63
Shoebox goods bought	315	1,524
Warehouse expenses	401	1,337
Computer and software expenses	1,800	1,915
	54,340	39,883
Total resources expended	54,340	39,883
Net expenditure	(7,336)	(9,074)

This page does not form part of the statutory financial statements

ROTARY SHOEBOX SCHEME
C/O 10 Greenshank Close
Rochdale
Lancashire
OL11 5QE

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
BL1 3AJ

Dear Sirs,

ROTARY SHOEBOX SCHEME

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 30 June 2022.

- We acknowledge as trustees our responsibility for the accounts, which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- We confirm that there have been no changes in the accounting policies other than those disclosed in the accounts.
In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
- We confirm that all assets have been included in the balance sheet.
- We confirm that all assets included in the balance sheet exist.
- We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
- We confirm that the cost (or value) of all the assets in the balance sheet are fairly stated.
- We confirm that all liabilities have been fully recorded in the balance sheet.
- We confirm that all liabilities recorded in the balance sheet are properly those of the charity.
- We confirm that all liabilities have been recorded at a fair value.

- We confirm that there has been no netting off of assets and liabilities.
- We confirm that all income has been fully recorded and correctly classified.
- The charity has not at any time during the year had any transactions with trustees and connected parties.
- The charity has no contingent liabilities.
- There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts.
- The charity has not entered into any charitable commitments.

Yours sincerely

Signed on behalf of the trustees

N Danby

Date 30 April 2023

ROTARY SHOEBOX SCHEME

England & Wales - Charity number 1091507

Accounts

REGISTERED CHARITY NUMBER: 1091507

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021
FOR
ROTARY SHOEBOX SCHEME**

ROTARY SHOEBOX SCHEME

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The scheme aims to serve underprivileged people of central and eastern Europe by supplying comfort and raising morale through delivering special shoeboxes filled with gifts from Great Britain and Ireland.

The scheme assists these people by transporting gifts from donors. The gifts are sent to such establishments as hospitals, children's homes, schools, community centres and long term refugee camps.

Policy

The trustees, the majority of whom must be members of clubs of Rotary International in Great Britain and Ireland, fulfil these objectives by :

- a) Working with the network of clubs of Rotary International within Great Britain and Ireland plus other non Rotary based organisations and individuals to fill specially made shoeboxes with suitable gifts.
- b) Encouraging these clubs to consider inviting people in their local communities to fill shoeboxes.
- c) Appointing distributors in Central and Eastern Europe who are able to receive bulk loads of shoeboxes and deliver them to families and organisations where people are in great need. If possible we involve the local Rotary clubs.
- d) Requiring a report to be written by the distributors giving information about the final destination and recipients of each distribution.
- e) Working in partnership with other charitable organisations and individuals to maximise the effectiveness of the operation.
- f) Providing continuity of supply to our overseas distributors.
- g) Providing information for the people who have filled shoeboxes about the deliveries made to Central and Eastern Europe.

Volunteers

The trustees, management and helpers are all volunteers who do not receive any wages or salary.

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2021

ACHIEVEMENT AND PERFORMANCE

Review of operations

The country was still in lockdown due to the covid 19 pandemic at the start of our year and we had been unable to gain access to the warehouse since the end of March. Some restrictions were relaxed from 4th July 2020, following which we were invited by our landlord, International Aid Trust, to a meeting to discuss future operations.

At that meeting we were advised that the pandemic had resulted in serious financial pressure on International Aid Trust and that they had made the decision to vacate the warehouse by Christmas 2020 and that we should seek alternative accommodation. We were fortunate to secure new warehouse facilities at Royton, near Oldham, with effect from 1st September 2020.

In anticipation of our move to Royton, it was decided to send all the filled boxes in the warehouse to Romania and Moldova to avoid duplicate handling. This decision was met with some resistance from IAT as there were still covid restrictions in place with regard to social distancing and this resulted in a delay. However, a team of Rotarians volunteered to load a trailer and 12,589 boxes were eventually despatched on 16th September 2020. The load was divided -

5299 - Iasi 2000 Rotary Club
7290 - Chisinau Rotary Club

All remaining property of the scheme was transferred to the new warehouse and a new era began with more control and total independence for our future.

Various covid restrictions remained in place for the remainder of the year but with careful planning and conformity to government guidelines, we were able to operate successfully without further interruption. We began to accept filled shoeboxes that had been delayed during the lockdown and despatched flatpacks orders. Inevitably the numbers were down by 50% on previous years but we were pleasantly surprised and grateful to our supporters who managed to support the scheme under difficult conditions across the country.

The response over the Christmas period enabled us to send 11,295 boxes to the Good Samaritan Charity Foundation in Odesa, Ukraine. This consignment was containerised and sent by ship, another first for the scheme as all previous deliveries had been by road transport.

In June, we were able to despatch 6,171 boxes by road to the Prison Fellowship in Cluj Napoca, Romania, which took our stock of filled boxes to nil at the start of the new Rotary Year.

To improve our customer service, a new order processing system was developed that allows customer order entry, auto acknowledgement and invoicing, and real time stock recording. The system became "live" in conjunction with our move to Royton and we acknowledge the contribution of trustee Clive Gardiner in the successful development and implementation of the system.

Filled boxes are defined by category: Baby - gifts for mothers and babies up to 1 year old, Toys - for boys and girls up to the age of 12, Teenager - for young adults and Household - useful items for struggling families and something for the adults. Demand is still high for household and teenage boxes, and our supporters are encouraged to fill boxes for these categories. While donated quantities of these categories have increased, demand continues to exceed the numbers we are able to supply. Boxes filled with toys account for more than 45% of the total, many coming from primary school children who pass on cherished toys as gifts for children less fortunate than themselves.

Community groups, schools and businesses across the countries enjoy filling and donating the gift of a shoebox. Much of this activity is co-ordinated by local Rotarians who voluntarily give their time and expertise to support the charity. Their activities include school assemblies, presentations at Rotary and other meetings, delivering, collecting and storing boxes ready for transportation to our warehouse and generally supporting and promoting the scheme where possible.

The trustees acknowledge with thanks the commitment that Rotarians and supporters give to the scheme and it is their goodwill that helps us to minimise the cost of distribution.

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2021

Normally, local Rotarians and friends volunteer to attend the warehouse on a regular basis to sort the boxes into the four categories. This activity has been severely restricted due to the pandemic but we are grateful to those who have helped during this period. Boxes are not opened during the sort process as we rely on the individuals who fill the box to ensure that it is of an acceptable quality. Unfortunately, many of the boxes fail to meet that standard and where it is obvious that the box content is of poor quality, they are separated for future investigation. They are re-packed, often with additional gifts included, and returned to the sorting process.

The trustees appreciate the assistance of all the volunteers at the warehouse, without whose support it would be impossible to fulfil our obligations. The trustees are also pleased to report another accident free year at the warehouse.

Marketing is primarily through our website and Facebook and we thank trustee Clive Gardiner for the continued maintenance and development of the sites. Our usual promotional activities, including attendance at Rotary Conferences and speaking at Rotary Clubs, Inner Wheel Clubs and other interested organisations, were suspended due to the pandemic. We attended the virtual Volunteer Expo, which was organised by Rotary in Great Britain and Ireland, and various members of the team attended a number of Rotary Club meetings via Zoom to promote the scheme and confirm that we continued to operate throughout the pandemic.

The trustees understand the need to maintain close relationships with our distributors in Eastern Europe to ensure that shoeboxes are given to those most in need and to be satisfied that the selection process for the receipt of boxes is satisfactory. We also need to develop our distribution channels and look for new opportunities to expand the charity. As reported last year, we have identified areas where the scheme could be developed and have spoken to distribution partners to establish how this expansion can be accommodated. This activity has been suspended during the pandemic but will be pursued after covid restrictions are removed.

The public benefit of the scheme is to provide humanitarian aid to people in need in Eastern Europe and to spread a little happiness to those whose everyday lives are blighted by circumstance or poverty. The shoebox may be the only gift they have ever received. The trustees also believe that there is a public benefit to the individuals who fill the boxes, especially children who experience the joy of giving and helping others who are less fortunate than themselves. Schools are particularly appreciative of this aspect of the scheme.

The Rotary Shoebox Scheme is supported by Rotary International in Great Britain and Ireland, is non-political and non-denominational and boxes are distributed all year round to people of all ages on a strictly humanitarian basis.

The trustees wish to emphasise that the Rotary Shoebox Scheme is not associated with any other shoebox project.

FINANCIAL REVIEW

Investment policy

The trustees invest surplus funds in a bank account until required for the charity's use.

Reserves policy

The charity is a non profit making organisation and any profits earned are retained within the reserves to support future years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document dated 13 May 1997 as amended by supplemental deeds dated 22 February 2002 and 29 January 2011.

Recruitment and appointment of new trustees

The power to appoint or remove a trustee is vested in the trustees.

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees, who meet regularly with the management of the charity, control the scheme. The majority of the trustees are also involved in the daily management of the charity.

The management positions are :

Chairman - N Danby
Secretary - A Graves
Treasurer - Mrs G Danby

In addition to the trustees and a central management team, the majority of whom are Lancashire/Cheshire based, there is a growing team of district representatives located around Britain and Ireland whose purpose is to represent the scheme in their region and assist with aggregating filled shoeboxes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1091507

Principal address

10 Greenshank Close
Rochdale
Lancashire
OL11 5QE

Trustees

P Clare
N Danby
Dr C Ince
Mrs G Danby
C Gardiner

Independent Examiner

A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Bankers

Caf Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

ROTARY SHOEBOX SCHEME
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2021

MANAGEMENT

The move to our new warehouse resulted in the resignation of our Warehouse Manager, Jim Houghton. Jim decided that health issues and the distance to Royton prevented him from continuing in his role and it was with regret that his resignation was accepted. The trustees and members of the management team would like to record their thanks to Jim for his many years of service to the scheme and send him and his wife Ann their best wishes for the future.

ACKNOWLEDGEMENTS

The scheme could not operate without the support and goodwill of many people. In particular, Rotarians and the members of Inner Wheel, Rotaract and Interact in Great Britain and Ireland who promote and co-ordinate shoebox campaigns in their local communities.

We acknowledge with appreciation the teams of Rotarians and friends who sort the thousands of boxes received in to the warehouse, ready for despatch.

We recognise the tremendous work carried out by Rotarians, friends and organisations across Eastern Europe who receive our boxes, identify suitable recipients and undertake the distribution, often under very difficult circumstances.

Finally, the trustees wish to thank all the members of the shoebox team for their continued commitment and dedication to the charity.

Approved by order of the board of trustees on 25 April 2022 and signed on its behalf by:



N Danby - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROTARY SHOEBOX SCHEME**

Independent examiner's report to the trustees of Rotary Shoebox Scheme

I report to the charity trustees on my examination of the accounts of Rotary Shoebox Scheme (the Trust) for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

25 April 2022

ROTARY SHOEBOX SCHEME

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations		4,492	3,273
Shoebox income	2	25,968	65,141
Investment income	3	349	-
Total		30,809	68,414
EXPENDITURE ON			
Other		39,883	63,595
NET INCOME/(EXPENDITURE)		(9,074)	4,819
RECONCILIATION OF FUNDS			
Total funds brought forward		70,221	65,402
TOTAL FUNDS CARRIED FORWARD		61,147	70,221

The notes form part of these financial statements

ROTARY SHOEBOX SCHEME

BALANCE SHEET 30 JUNE 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Stocks	5	14,150	12,047
Debtors	6	711	2,210
Cash at bank		51,286	64,655
		<u>66,147</u>	<u>78,912</u>
CREDITORS			
Amounts falling due within one year	7	(5,000)	(8,691)
		<u>61,147</u>	<u>70,221</u>
NET CURRENT ASSETS			
		<u>61,147</u>	<u>70,221</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>61,147</u>	<u>70,221</u>
NET ASSETS			
		<u>61,147</u>	<u>70,221</u>
FUNDS	8		
Unrestricted funds		61,147	70,221
TOTAL FUNDS		<u>61,147</u>	<u>70,221</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2022 and were signed on its behalf by:



N Danby - Trustee

The notes form part of these financial statements

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stock

Stock is valued at replacement cost as at the end of the financial year.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The scheme does not have any restricted funds.

2. SHOEBOX INCOME

	2021	2020
	£	£
Shoeboxes	<u>25,968</u>	<u>65,141</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest received	<u>349</u>	<u>-</u>

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 30 JUNE 2021**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

The trustees receive expenses for the reimbursement of travelling and similar expenditure incurred on the scheme's behalf.

5. STOCKS

	2021	2020
	£	£
Stocks	14,150	12,047

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Amounts due for shoeboxes	711	560
Prepayments	-	1,650
	711	2,210

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	3,691
Provision for unreturned shoeboxes	5,000	5,000
	5,000	8,691

8. MOVEMENT IN FUNDS

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	70,221	(9,074)	61,147
TOTAL FUNDS	70,221	(9,074)	61,147

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	30,809	(39,883)	(9,074)
TOTAL FUNDS	30,809	(39,883)	(9,074)

ROTARY SHOEBOX SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2021

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	65,402	4,819	70,221
TOTAL FUNDS	<u>65,402</u>	<u>4,819</u>	<u>70,221</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,414	(63,595)	4,819
TOTAL FUNDS	<u>68,414</u>	<u>(63,595)</u>	<u>4,819</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	65,402	(4,255)	61,147
TOTAL FUNDS	<u>65,402</u>	<u>(4,255)</u>	<u>61,147</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,223	(103,478)	(4,255)
TOTAL FUNDS	<u>99,223</u>	<u>(103,478)</u>	<u>(4,255)</u>

ROTARY SHOEBOX SCHEME

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2021**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.

ROTARY SHOEBOX SCHEME

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations		
Donations	4,492	3,273
Shoebox income		
Shoeboxes	25,968	65,141
Investment income		
Bank interest received	349	-
Total incoming resources	<u>30,809</u>	<u>68,414</u>
EXPENDITURE		
Other		
Shoeboxes	5,970	28,703
Overseas transport	7,714	7,153
Local transport	7,934	11,440
Rent	11,778	11,111
Marketing	505	1,320
Accountancy	960	960
Telephone	156	226
Stationery	-	922
Mileage and fuel	-	954
Subsistence	27	716
Bank charges	63	90
Shoebox goods bought	1,524	-
Warehouse expenses	1,337	-
M A Smith	1,915	-
	<u>39,883</u>	<u>63,595</u>
Total resources expended	<u>39,883</u>	<u>63,595</u>
Net (expenditure)/income	<u><u>(9,074)</u></u>	<u><u>4,819</u></u>

This page does not form part of the statutory financial statements

ROTARY SHOEBOX SCHEME
C/O 10 Greenshank Close
Rochdale
Lancashire
OL11 5QE

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
BL1 3AJ

Dear Sirs,

ROTARY SHOE BOX SCHEME

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 30 June 2021

- We acknowledge as trustees our responsibility for the accounts, which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- We confirm that there have been no changes in the accounting policies.
In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
- We confirm that all assets have been included in the balance sheet.
- We confirm that all assets included in the balance sheet exist.
- We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
- We confirm that the cost (or value) of all the assets in the balance sheet are fairly stated.

- We confirm that all liabilities have been fully recorded in the balance sheet.
- We confirm that all liabilities recorded in the balance sheet are properly those of the charity.
- We confirm that all liabilities have been recorded at a fair value.
- We confirm that there has been no netting off of assets and liabilities.
- We confirm that all income has been fully recorded and correctly classified.
- The charity has not at any time during the year had any transactions with trustees and connected parties.
- The charity has no contingent liabilities.
- There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts.
- The charity has not entered into any charitable commitments.

Yours sincerely

Signed on behalf of the trustees



N Danby

Date 25 April 2022