

Document Details:

Filename:	30 June 2022 Accounts and Letter of Representation.pdf
Client 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

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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		<u>47,004</u>	<u>30,809</u>
 EXPENDITURE ON			
 Other		<u>54,340</u>	<u>39,883</u>
 NET INCOME/(EXPENDITURE)		 (7,336)	 (9,074)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>61,147</u>	<u>70,221</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>53,811</u></u>	 <u><u>61,147</u></u>

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