

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024
FOR
DISASTER AID UK & IRELAND

A.Allen & Son Limited
45 Union Road
New Mills
High Peak
SK22 3EL

DISASTER AID UK & IRELAND

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FOR THE YEAR ENDED 30 JUNE 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. 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 principal objective of the company in the year under review was that of providing, on a worldwide basis, humanitarian relief and aid in the form of equipment and materials that provide refuge, potable water and training to people affected by natural and man-made disasters. However, in this year we also provided aid in other forms as mentioned below.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

ACHIEVEMENT AND PERFORMANCE

Disaster Aid UK & Ireland continues to be an active Partner in Disaster Aid International [DAI]. DAI's other Partners are based in Australia, Brazil, Canada, Czech Republic, India, Malaysia, Nepal, South Africa, Thailand, United States of America, and Uruguay. Each Disaster Aid Partner is an independent operation and maintains its own financial independence but works towards the same common aim - to provide quality aid to the survivors or disasters. The Partners may choose to work together in various combinations in some deployments sharing funding and, where appropriate, human resources.

In the year July 1st 2023 to June 30th 2024, we supported initiatives in Turkey, Morocco, Brazil, Pakistan, and Nepal. In these 12 months Disaster Aid Response Team [DART] volunteers were deployed for some of these initiatives. Some of the other initiatives were completed remotely - the necessary expertise on the ground where appropriate was provided by other DAI Partners and/or trusted contacts. The skills used and developed during the Covid travel restrictions continue to be used and, on a case-by-case basis, we look at whether sending DARTs to affected areas adds to the success of the deployment of aid or whether the aid can be deployed remotely from the UK. This allows us to keep deployment costs down especially where the funds available to spend in a deployment are below a budget of up to £10,000 and we have identified a trusted partner to work with.

We launch appeals for named disasters when we feel that we will be able to provide significant support to the survivors. Our trustees discuss potential budget targets and underwrite with funds from our reserves so that we are able to plan and start to undertake the deployment of aid while waiting for the donations to come in. We undertake that all contributions to named appeals will be spent in the named area. We do fund some deployments purely from our reserves - sometimes in the form of a grant to one of our Partners.

Turkey

Parts of Turkey and Syria were hit by an earthquake in February 2023, which caused many fatalities and a significant loss of homes and infrastructure. We had launched an appeal and deployed 2 DART volunteers to some of the badly affected areas in the previous financial year. Due to the success of the appeal and some financial assistance from Disaster Aid Canada we were able to send one of the DART volunteers back in August 2023 to review the work already done and assess how the remaining funds should be spent to provide necessary aid for the survivors.

Morocco

In September 2023 an earthquake hit with its epicentre in the High Atlas Mountains. With over 2000 deaths initially reported along with many thousands injured and lacking shelter, we launched an appeal to raise funds. As we were not in the position to provide immediate aid, we sent two of our DART volunteers to look at ways in which we could use those funds and find a suitable trusted partner. The Trustees were advised to fund wooden temporary shelters in partnership with the High Atlas Foundation, who would supervise the project on the ground. This proved to be a successful arrangement.

Brazil

In April 2024, the Brazilian state of Rio Grande do Sul was struck by devastating floods. Large areas were flooded with survivors being cut off and thousands displaced from their homes. Money from an appeal allowed us to work in collaboration with Disaster Aid Brazil and the Rotary Club of Horwich providing water filters to those who had lost their access to safe water.

Nepal

A grant was made to Disaster Aid Nepal out of our reserves to provide aid for earthquake victims. The money was spent on providing emergency food to the survivors.

Pakistan

Funds raised from previous appeals were sent to Pakistan to help with projects dealing with survivors of flooding. This money was sent via 3 different international aid agencies as we had not been able to send the money into Pakistan itself.

Use of reserves

Our income during this year comes from donations in response to specific named appeals and general donations. We do have a small number of regular donors. We remain extremely grateful to all those who generously responded to our appeals. As always though, it was the income from the donors who support us over and above our appeals that allowed us to conduct other related aid work and be able to respond quickly when a disaster occurs. Without those donations we would not have had the reserves to finance the work we did in Nepal.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number: 05003026 [England and Wales]

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05003026 (England and Wales)

Registered Charity number

1103165

Registered office

115 Sheffield Road
Godley
Hyde
Cheshire
SK14 2PJ

Trustees

K Dobson
J Forster
Dr C S Ince (resigned 24/3/2024)
P Joyce
C Roberts
R A Strachan
P J Hazell
E Russell (appointed 27/11/2023)

Company Secretary

T H Booth

Independent Examiner

Darren Cooper BA (Hons) BFP FCA CTA
A.Allen & Son Limited
45 Union Road
New Mills
High Peak
SK22 3EL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 February 2025 and signed on its behalf by:

P Joyce - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DISASTER AID UK & IRELAND**

Independent examiner's report to the trustees of Disaster Aid UK & Ireland ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Darren Cooper BA (Hons) BFP FCA CTA
The Institute of Chartered Accountants in England and Wales

A.Allen & Son Limited
45 Union Road
New Mills
High Peak
SK22 3EL

20 February 2025

DISASTER AID UK & IRELAND

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024

| | Notes | Unrestricted fund £ | Restricted fund £ | 30/6/24 Total funds £ | 30/6/23 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 31,444 | - | 31,444 | 74,768 |
| Investment income | 2 | <u>2,286</u> | <u>-</u> | <u>2,286</u> | <u>1,169</u> |
| Total | | <u>33,730</u> | <u>-</u> | <u>33,730</u> | <u>75,937</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 3 | 7,019 | - | 7,019 | 4,768 |
| Charitable activities | | | | | |
| Cost of projects and deployments | | <u>28,120</u> | <u>-</u> | <u>28,120</u> | <u>76,382</u> |
| Total | | <u>35,139</u> | <u>-</u> | <u>35,139</u> | <u>81,150</u> |
| NET INCOME/(EXPENDITURE) | | (1,409) | - | (1,409) | (5,213) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 80,573 | - | 80,573 | 85,786 |
| TOTAL FUNDS CARRIED FORWARD | | <u>79,164</u> | <u>-</u> | <u>79,164</u> | <u>80,573</u> |

The notes form part of these financial statements

BALANCE SHEET
30 JUNE 2024

| | Notes | Unrestricted fund £ | Restricted fund £ | 30/6/24 Total funds £ | 30/6/23 Total funds £ |
|--|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| CURRENT ASSETS | | | | | |
| Stocks | 7 | 19,100 | - | 19,100 | 19,100 |
| Debtors | 8 | 1,185 | - | 1,185 | 1,500 |
| Cash at bank | | <u>60,461</u> | <u>-</u> | <u>60,461</u> | <u>61,424</u> |
| | | 80,746 | - | 80,746 | 82,024 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 9 | (1,582) | - | (1,582) | (1,451) |
| NET CURRENT ASSETS | | <u>79,164</u> | <u>-</u> | <u>79,164</u> | <u>80,573</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | 79,164 | - | 79,164 | 80,573 |
| NET ASSETS FUNDS | 10 | <u>79,164</u> | <u>-</u> | <u>79,164</u> | <u>80,573</u> |
| Unrestricted funds: | | | | | |
| General fund | | | | 79,164 | 80,573 |
| TOTAL FUNDS | | | | <u>79,164</u> | <u>80,573</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BALANCE SHEET - continued
30 JUNE 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 February 2025 and were signed on its behalf by:

P Joyce - Trustee

DISASTER AID UK & IRELAND

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 charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

| | 30/6/24 | 30/6/23 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Deposit account interest | <u>2,286</u> | <u>1,169</u> |

DISASTER AID UK & IRELAND

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

3. RAISING FUNDS

Expenses

| | 30/6/24 | 30/6/23 |
|----------------------|--------------|--------------|
| | £ | £ |
| Insurance | 503 | 414 |
| Telephone | 156 | 156 |
| Honorarium services | 600 | 600 |
| Administration costs | 5,760 | 3,598 |
| | <u>7,019</u> | <u>4,768</u> |

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 30/6/24 | 30/6/23 |
|-------------|------------|------------|
| | £ | £ |
| Accountancy | <u>679</u> | <u>689</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| INCOME AND ENDOWMENTS FROM | Unrestricted fund 2024 | Unrestricted fund 2023 |
|-----------------------------------|------------------------------|------------------------------|
| | £ | £ |
| Donations | 15,804 | 14,914 |
| Morocco earthquake appeal | 7,352 | |
| Gift aid | 665 | 892 |
| Indonesia appeal | | 1,780 |
| Pakistan flood appeal | | 10,260 |
| Brazil flood appeal | 6,430 | |
| Turkey earthquake appeal | 1,192 | 36,297 |
| Ukraine refugees | | 8,215 |
| Ukraine appeal - 2 | | 2,410 |
| | <u>31,443</u> | <u>74,768</u> |

DISASTER AID UK & IRELAND

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

7. STOCKS

| | 30/6/24 | 30/6/23 |
|--------|---------------|---------------|
| | £ | £ |
| Stocks | <u>19,100</u> | <u>19,100</u> |

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30/6/24 | 30/6/23 |
|-------------|--------------|--------------|
| | £ | £ |
| VAT | 136 | 125 |
| Prepayments | <u>1,049</u> | <u>1,375</u> |
| | <u>1,185</u> | <u>1,500</u> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30/6/24 | 30/6/23 |
|------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 937 | 806 |
| Other creditors | 95 | 95 |
| Accrued expenses | <u>550</u> | <u>550</u> |
| | <u>1,582</u> | <u>1,451</u> |

10. MOVEMENT IN FUNDS

| | At 1.7.23 £ | Net movement in funds £ | At 30.6.24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 80,573 | (1,409) | 79,164 |
| TOTAL FUNDS | <u>80,573</u> | <u>(1,409)</u> | <u>79,164</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 33,730 | (35,139) | (1,409) |
| TOTAL FUNDS | <u>33,730</u> | <u>(35,139)</u> | <u>(1,409)</u> |

DISASTER AID UK & IRELAND

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

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.7.22 £ | Net movement in funds £ | At 30.6.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 85,786 | (5,213) | 80,573 |
| TOTAL FUNDS | <u>85,786</u> | <u>(5,213)</u> | <u>80,573</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 75,937 | (81,150) | (5,213) |
| TOTAL FUNDS | <u>75,937</u> | <u>(81,150)</u> | <u>(5,213)</u> |

11. RELATED PARTY DISCLOSURES

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

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.