

Charity Registration No. 1119688

**ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY
TRUST**

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr B A E Stoyel
Mr T K Griffin
Mr G Blurton
Mrs M W Watson
Mr D Hands
Mr R Acland

Charity number

1119688

Principal address

Old Council Offices
Kinwarton Road
Alcester
Warwickshire
B49 6PB

Independent examiner

Burgis & Bullock
23-25 Waterloo Place
Leamington Spa
Warwickshire
CV32 5LA

Bankers

Lloyds Bank Plc
Alcester Branch
1 Stratford Road
Warwickshire
B49 5AX

CCLA Investment Management Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

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ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2024

The Board of Trustees present their combined Annual Report for the year to 30 June 2024 under the Charities Act 2011, together with the independently examined financial statements for the year, prepared in accordance with the accounting policies set out in note 1 to the examined accounts.

Structure, governance and management

Rotary International in Great Britain and Ireland Disaster Recovery Trust is a Charity, registered in England, number 1119688. The charity is governed by its trust deed.

The charity operates from the administrative headquarters of Rotary International in Great Britain and Ireland at Kinwarton Road, Alcester, Warwickshire B49 6BP.

The day to day running of the charity is supervised by the Chairman of the Trustees, Brian Stoyel, in conjunction with Carol Waters, Senior Finance Manager of Rotary International in Great Britain and Ireland.

The Trustees who served during the year were:

Mr B A E Stoyel

Mr T K Griffin

Mr G Blurton

Mrs M W Watson

Mr D Hands

Mr R Acland

Trustees are recruited through an open application process promoted to Rotary members from Great Britain and Ireland, and/or recommendations by outgoing Trustees particularly appropriate when seeking specific overseas project experience.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The Charity, which was set up on 3 June 2007, receives donations from Rotarians, their clubs and members of the public in response to non-emergency disaster appeals. It grants funding to projects run by Rotary Clubs either in the affected areas directly, or to clubs in the UK linked to clubs in the areas affected by the relevant disasters.

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Principle activities

Rotary International in Great Britain and Ireland Disaster Recovery Trust responds to the need for financial assistance and support following major disasters throughout the world. Through the resourceful leadership of the Trustees and the enthusiastic support and participation of Rotarians, the Trust aims to help thousands of people overcome difficulties following catastrophic events affecting their daily lives. The Trust provides assistance, that is non-immediate, through its support of longer term projects that provide benefits for the wider community. It is supported solely by voluntary contributions from Rotarians and friends of the Trust.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the year to 30 June 2024, Rotary International in Great Britain and Ireland Disaster Recovery Trust received donations to the following appeals:

- Morocco Disaster Appeal Fund
- Turkey & Syria Disaster Appeal Fund
- General Disaster Fund

Rotary International in Great Britain and Ireland Disaster Recovery Trust paid grants out of appeal funds towards reconstruction of services in the communities, as follows:

Indian Flood Appeal

To support an RI District Grant to provide water filtration tanks in Culum Galor, in North Kerala to provide safe drinking water to the low income group of families thus providing them with better and health and hygiene

Caribbean Disaster

The balance of funds were sent to complete and decorate the Toilet Blocks in Haiti this closes the fund.

European Flood

The Construction of a small playing field with soccer court in the municipality of Swisttal, district of Odendorf,

Australian Bush Fires Appeal

To support the Buldah fire trailer

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Financial review

Principal funding sources

Rotary International in Great Britain and Ireland Disaster Recovery Trust is dependent on funding by voluntary donations and fundraising activities of Rotarians in Great Britain and Ireland, and no government funding or grants are received, except for the benefits available to registered charities. Rotarians are noted for their generosity which is very much appreciated. In addition to donations of money, many Rotarians freely give their time to initiate and oversee projects at home and abroad set up in conjunction with locally based Rotary Clubs.

Donations

Donations including Gift Aid in the year to 30 June 2024 totalled £164,796 (2023: £200,405), with main contributions received in the Turkey & Syria Disaster Appeal Fund.

Investment income

Investment income, comprising bank interest, totalled £14,619 in the year (2023: £6,344). Where possible, the trustees have invested available funds to maximise related income.

Administration income

The trustees agreed during 2019 that a deduction of 2% from each donation received should support the administration of the trust. They agreed to stop this during the previous year. This totalled nil in the year (2023: £5,579).

Costs of generating voluntary income

Cost of generating voluntary income includes administrative costs directly related to raising funds.

Staff and governance costs

Rotary International in Great Britain and Ireland Disaster Recovery Trust has no staff costs. All personnel and administrative duties are currently carried out by staff members of Rotary International in Great Britain and Ireland, to ensure that administrative costs are kept to a minimum and to maximise the distribution to the intended recipients of funds raised. Governance costs include fees and other administrative costs.

The future

It is planned that future activities will concentrate on raising funds for the General Disasters Appeal to allow for more flexibility in applying those funds.

The Trust continues to develop links with DfID (Department for International Development) with a view to applying for grant funding to assist with projects in the developing countries identified by local Rotarians and their Clubs.

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Reserves

Rotary International in Great Britain and Ireland Disaster Recovery Trust has adopted a policy to retain unrestricted reserves sufficient to cover expected fundraising and administrative costs for a maximum of 18 months.

The current level of reserves is in excess of this policy, but the trustees wish to be able to respond to requests for charitable grants as the need arises and to mitigate the risk of an unforeseen substantial loss of income.

All reserves retained in the restricted donations funds are available for distribution to relevant projects.

As at 30 June 2024 the charity had unrestricted funds of £202,537 (2023: £52,312) and restricted funds of £444,066 (2023: £444,321).

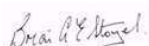
Interest earned in the year is treated as unrestricted and is available to cover fundraising and administrative costs. Any retained excess on this fund is available for distribution by the Trustees to specific projects under each appeal.

Plans for the future

The trustees continue to actively monitor projects relating to all areas for which funding is available, but are also looking at opportunities to utilise the General Disaster Fund to assist communities affected by natural disasters for which they have not specifically fundraised in any given year.

Rotary International in Great Britain and Ireland Disaster Recovery Trustees will be alert to major humanitarian catastrophes with the aim of providing assistance where it is most needed, for longer-term sustainable community projects.

On behalf of the board of Trustees



.....

Mr B A E Stoyel

Trustee Chair 03 Apr 2025

Dated:

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

I report on the accounts of the charity for the year ended 30 June 2024, which are set out on pages 7 to 15.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W A Hubbard

Burgis & Bullock

23-25 Waterloo Place
Leamington Spa
Warwickshire
CV32 5LA

3rd April 2025

Dated:

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Incoming resources from generated funds</u>					
Donations and legacies	3	140,154	24,642	164,796	200,405
Investment income	4	14,619	-	14,619	6,344
		<hr/>	<hr/>	<hr/>	<hr/>
		154,773	24,642	179,415	206,749
Other incoming resources	5	-	-	-	5,579
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		154,773	24,642	179,415	212,328
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Resources expended</u>					
Charitable activities					
Grants paid	6	-	26,473	26,473	7,660
		<hr/>	<hr/>	<hr/>	<hr/>
Governance costs		2,972	-	2,972	2,946
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		2,972	26,473	29,445	10,606
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming/(outgoing) resources before transfers		151,801	(1,831)	149,970	201,722
		<hr/>	<hr/>	<hr/>	<hr/>
Gross transfers between funds		(1,576)	1,576	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		150,225	(255)	149,970	201,722
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 July 2023		52,312	444,321	496,633	294,911
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 30 June 2024		202,537	444,066	646,603	496,633
		<hr/>	<hr/>	<hr/>	<hr/>

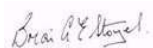
ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

BALANCE SHEET AS AT 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	153		153	
Cash at bank and in hand		678,083		498,700	
		<u>678,236</u>		<u>498,853</u>	
Creditors: amounts falling due within one year	11	(31,633)		(2,220)	
Total assets less current liabilities		<u>646,603</u>		<u>496,633</u>	
Income funds					
Restricted funds	12	444,066		444,321	
Unrestricted funds		202,537		52,312	
		<u>646,603</u>		<u>496,633</u>	

03 Apr 2025

The accounts were approved by the Trustees on



.....

Mr B A E Stoyel
Trustee Chair

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

1.1 Basis of preparation

The Rotary International in Great Britain and Ireland Disaster Recovery Trust is a charity registered in England, registration number 1119688.

The charity operates from the administrative headquarters of Rotary International in Great Britain and Ireland at Kinwarton Road, Alcester, Warwickshire, B49 6PB, which is also the registered office.

These financial statements have been prepared in accordance with "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 (FRS102)" (as amended for accounting periods from 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the requirements of the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practices for Charities applying FRS102 on October 2019 rather than the version of the Statement of Recommended Practices which is referred to in the Regulations but which has since been withdrawn.

Funds structure

Unrestricted funds are those funds that can be spent at the discretion of the charity trustees for any purpose of the charity. The fund balance represents the unexpended resources held within the fund. Restricted funds are those funds which must be spent as income on the particular purposes as specified by the donor.

1.2 Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Tax reclaims on donation

Incoming resources from tax claims are included in the statement of financial activities at the same time as the gift to which they relate.

1.3 Resources expended

Liabilities are recognised as resources expended as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis, classified under headings appropriate to that expenditure.

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

Cost of generating funds

Costs of generating funds consist of the costs of generating voluntary income.

Charitable activities

Costs of charitable activities include grants made.

Grants payable are payments made to third parties in furtherance of the charitable objectives of the trust. Grants are accounted for when the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These include costs related to statutory audit and professional fees and the cost of meetings.

1.4 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

1.5 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and gifts	140,154	24,642	164,796	200,405

4 Investment income

	2024 £	2023 £
Interest receivable	14,619	6,344

5 Other incoming resources

	Total 2024 £	Total 2023 £
Other income	-	5,579

Other income consists of a 2% administration charge which is allocated from each donation received.

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

6 Total resources expended

	Other costs £	Grant funding £	Total 2024 £	Total 2023 £
Charitable activities				
<u>Grants paid</u>				
Grant funding of activities	-	26,473	26,473	7,660
Governance costs	2,972	-	2,972	2,946
	<u>2,972</u>	<u>26,473</u>	<u>29,445</u>	<u>10,606</u>

Governance costs includes payments for independent examiner's fees of £2,340 (2023: £2,220).

7 Grants payable

	Total 2024 £
Grants:	
Caribbean Hurricane Appeal	588
Indian Flood Appeal	15,200
Australian Bushfire Appeal	9,670
European Flood Appeal	1,015
	<u>26,473</u>

The major grants awarded from three of the Appeal Funds in operation were as follows:

Indian Flood Appeal

To support an RI District Grant to provide water filtration tanks in Colum Galor, in North Kerala to provide safe drinking water to the low income group of families thus providing them with better and health and hygiene.

Caribbean Disaster

The balance of funds were sent to complete and decorate the Toilet Blocks in Haiti this closes the fund.

European Flood

The Construction of a small playing field with soccer court in the municipality of Swisttal, district of Odendorf.

Australian Bush Fires Appeal

To support the Buldah fire trailer.

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

7 Grants payable **(Continued)**

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year (2023: £317 reimbursed travel expenses).

9 Employees

There were no employees during the year.

10 Debtors	2024	2023
	£	£
Interest receivable	153	153
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	2,820	-
Grants payable	26,473	-
Accruals	2,340	2,220
	<u> </u>	<u> </u>
	31,633	2,220
	<u> </u>	<u> </u>

ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 July 2023	Incoming resources	Resources expended	Transfer from unrestricted income	Balance at 30 June 2024
	£	£	£	£	£
UK & Ireland Flood Appeal Fund	133,907	-	-	-	133,907
Indian Flood Appeal Fund	57,096	-	(15,200)	-	41,896
Caribbean Hurricane Appeal Fund	588	-	(588)	-	-
Cyclone Idai Appeal Fund	41,977	-	-	-	41,977
European Flood Appeal Fund	1,014	-	(1,014)	-	-
Australian Bushfire Appeal Fund	9,671	-	(9,671)	-	-
Turkey Disaster Appeal Fund	2,898	-	-	-	2,898
Turkey & Syria Disaster Appeal Fund	101,234	15,109	-	117	116,460
Pakistan Disaster Appeal Fund	95,936	-	-	1,459	97,395
Morocco Disaster Appeal	-	9,533	-	-	9,533
	<u>444,321</u>	<u>24,642</u>	<u>(26,473)</u>	<u>1,576</u>	<u>444,066</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 30 June 2024 are represented by:			
Current assets	207,697	470,539	678,236
Creditors: amounts falling due within one year	(31,633)	-	(31,633)
	<u>202,537</u>	<u>444,066</u>	<u>646,603</u>

14 Related parties

During the year there were no related party transactions.