

INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

England & Wales · Charity number 1195213

Details

Other names	INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS
Status	Registered
Legal form	Trust
Registered	2021-07-19
Register	View on the Charity Commission register

Contact

Address	Highfield House Red Shute Hill Hermitage Highfield House Thatcham RG18 9QH
Phone	07889388038
Email	drjohnphilip1945@btinternet.com
Website	www.rotaryhealthprofessionals.org

Activities

Objects: FOR FOR THE RELIEF OF THE POOR AND NEEDY OR SUCH OTHER CHARITABLE PURPOSES AS THE BOARD OF DIRECTORS OF IFRHP SHALL IN DULY CONSTITUTED MEETING FROM TIME TO TIME DIRECT.

Activities: Helping the poor and needy, mainly those in need of health care, anywhere in the world, limited only be resources.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Egypt
- India
- Tanzania
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£68,015	£52,048	-	-
2024-06-30	£41,452	£168,103	-	-
2023-06-30	£262,322	£319,718	-	-
2022-06-30	£451,210	£205,398	-	-

Trustees

Name	Role	Appointed
Dr John Philip	Chair	2021-07-19
Dr DRAGO PAUSEK		2022-06-25
GILLIAN PEARCE		2020-11-27

Accounts

**THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST
FUND**

ANNUAL REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED

30 JUNE 2025

Registered Charity in England and Wales
Charity number is 1195213
Registered on 19 July 2021

Address:

Highfield House
Red Shute Hill
Thatcham
West Berkshire
RG18 9QH

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED

30 JUNE 2025

Table of Contents

Reference and Administrative Information 3

Trustees Report 4-7

Statement of Trustees’ Responsibilities 8

Independent Examiners Report to the Trustees 9

Statement of Financial Activities 10

Comparative Statement of Financial Activities 11

Balance Sheet 12

Notes to the Accounts..... 13-17

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

REFERENCE AND ADMINISTRATIVE INFORMATION

30 JUNE 2025

Charity number	1195213
Address	Highfield House Red Shute Hill Thatcham West Berkshire RG18 9QH
Bankers	Lloyds Bank Maidstone Branch Maidstone Kent ME14 1RW Metro Bank One Southampton Row London WC1 5HA
Independent examiners	UHY Ross Brooke Suite I, Windrush Court Abingdon Business Park Abingdon OX14 1SY
Trustees	Dr John Philip (Treasurer) Dr Drago Pausek Gillian Pearce

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2025

The Board of Trustees presents its annual report together with the financial statements of the charity for the year ending 30 June 2025. The financial statements have been prepared in accordance with the accounting policies of the charity and comply with the Charities Act 2011 and 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.

Objectives and Activities

The International Rotary Fellowship of Healthcare Professionals (IRFHP) operates in accordance with Rotary International policy, but is not an agency of, or controlled by, Rotary International.

IRFHP has 706 members from about 80 different countries – all have interest in healthcare. Being a Rotary organisation, IRFHP is able to access Rotary International's global network of over 1.4 million members and its various Action Groups and Fellowships – each with areas of interest such as Peace building, Literacy, Water and Sanitation, Maternal and Child Health, Environment and Economic Development.

IRFHP's objective is to build a global networking group to improve healthcare and to address issues that affect the equitable provision of healthcare.

International Rotary Fellowship of Healthcare Professionals (UK) Trust Fund was registered as a Charity in England and Wales on 19th July 2021 (Charity number is 1195213) as the Fellowship's charity arm to raise funds 'to apply both the capital and income thereof to or for the relief of the poor and needy anywhere in the world or such other charitable purposes as the Board of Directors of IRFHP (hereafter referred to as 'the Board') shall in duly constituted meeting from time to time direct.'

Achievements and Performance

Ukraine

As in previous two years the main humanitarian activity of the Trust was to support the victims of the Ukrainian war. The medical needs of Ukraine, a country at war for over two years, are complex and extensive.

The Board decided that as a small charity we should focus our efforts on a small achievable project with measurable outcomes.

The Association of Neonatologists in Kiev appealed to the Board for support to offer emergency care for premature babies.

Even before the war Ukraine's birth rate was dropping. Since the beginning of the war the birth rate has dropped even further.

Babies born into war face immediate risk from inadequate healthcare, clean water, and nutrition support, including disruption to breastfeeding and early childhood care.

We decided to offer support by a low cost, high impact life-saving programme targeting the vulnerable newborn in Ukraine by training mothers and health professionals to use Kangaroo Mother Care (KMC) wraps to all frontline hospitals.

In July 2024, we commissioned the manufacture of 2000 KMC from a reliable supplier in Moldova and delivered to the Institute at a cost of £48,750. Feedback from health professionals and mothers indicated that this is a project with huge potential for scaling.

Heart2Heart project in Egypt

This is project we have supported previously. It offers non-invasive, high-tech surgery to children with life threatening heart conditions. We were pleased that we were able to support this by donation of £1,645.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2025

International profile

In June 2025, the Trustees had the opportunity to highlight achievements at the Rotary International Convention in Calgary.

At a special meeting,

- Past RI Vice President Pat Merryweather spoke about 'Sepsis the Silent Killer'.
- Dr Amal El-Sisi gave an update about the Programme of Scale project in Cairo introducing HPV vaccination in schools to prevent cervical cancer.
- Other presentations included 'Preventable Blindness' and 'Outpost clinics in NE Haiti'.

We were delighted to showcase our achievements to a global audience.

Public Benefit

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's purposes and aims, and when planning future activities. They are satisfied that the Trust's aims and objectives and overall activities in serving those in need comply with the requirements.

There is a glut of medical information on social media and the internet some of which may be less than helpful to those who access them. The Charity and the Fellowship have used their network through online seminars to disseminate reliable information, often to an international audience.

During the year, IRFHP's subgroup on Patient Safety was engaged in highlighting many complex issues relating to 'patient safety'. Its vision is of a world in which no person is harmed in health care, and everyone receives safe and respectful care, every time, everywhere.

The subgroup - Safe and Sustainable Medical Equipment Supply - is a resource to anyone engaging in repurposing medical equipment for use in another country. A 'Guide to Good Practice' compiled by a team of experienced health professionals has been a helpful source to many.

Future plans

The Charity's focus remains bridging the gap in healthcare provisions between low- and middle-income countries and high-income countries.

The Ukrainian experience has shown us that although we are a new charity, we can gain credibility and recognition by focusing on sustainable programs. The Trustees will apply these lessons to all future activities.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2025

Financial Review

The charity was formed on 19th July 2021. Most High Street banks were then unwilling to entertain new applications for Charity Accounts. The Trustees had to be content with using the historic accounts in Lloyds Bank.

In March 2023, the Charity and the Fellowship opened two new accounts in Metro Bank (IRFHP Trust fund and IRFHP Fellowship account).

The Lloyds Bank account was closed and the residual funds transferred to the Metro Bank account. The Trust started the year with a healthy balance of £110,102.

The Trust income comes from donations mainly from Rotary Clubs and individual donations via a Crowd funding platform – Global Giving

<https://www.globalgiving.org/donate/69873/international-rotary-fellowship-of-healthcare-professio/>

The Trust does not have an active fundraising policy, and its income has dropped significantly since the beginning of the Ukraine war. At the height of the Ukrainian war there was an outpouring of sympathy to the people of Ukraine. Rotary members then made generous donations to support the Trust but as the war has dragged on donations have fallen significantly.

The Trustees are content that its credibility and reputation within the Rotary family will help it to undertake small, meaningful humanitarian projects in the future in Ukraine and in other parts of the world.

The charity reported a surplus for the year of £15,967 (2024:£126,651). Funds to carry forward at the year-end were £ 7,233 (2024:1,322)unrestricted and £70,499 (2024:60,443) restricted.

Reserves and Grant Making Policy

These are closely related. The Trustees would seek broadly to equate year on year the amounts received and distributed. It is the Trustees' policy to maintain a minimum reserves balance of £3,000 to enable the Charity to respond at any time to requests of an urgent and immediate nature.

Structure, governance and management

The International Fellowship of Healthcare Professionals operates within its own constitution and bylaws. It has an International Board elected annually following due process. The term of office of the Board is from June to July. It is a requirement that the Fellowship hold an annual meeting usually in July to receive an annual report and accounts and elect officers. It is also a requirement that the Fellowship file an annual report to Rotary International.

The Trust holds its funds to apply both the capital and income thereof to or for the relief of the poor and needy anywhere in the world or such other charitable purposes as the Board of Directors of IRFHP (hereafter referred as 'the Board') shall in duly constituted meeting from time to time direct.

The Board has the power to appoint Trustees or remove them. The Trustees are aware that they must act in all matters lawful independently and at the same time discharge their obligations to the Board. All Trust matters including minutes of meetings are submitted to the Board. All the current Trustees are members of the Board. This close link and accountability have helped the Trust to maintain stringent procedures in all transactions.

When a vacancy occurs among the Trustees, the continuing Trustees initially discuss this. They then make a recommendation to the Board which would accept or reject the recommendation. New Trustees will be made aware of their responsibilities, and they familiarise themselves with the governing document, administrative procedures and the objects of the charity. The Trustees periodically review the risks that the charity faces and take steps to minimise such risks particularly those associated with the distribution and control of funds and health and safety issues.

Professional Advisers

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2025

Bankers:

Lloyds Bank
Maidstone Branch
Maidstone
Kent
ME14 1RW.

Metro Bank
One Southampton Row
London
WC1 5HA

Independent Examiner:

Caroline Webster MA FCA
UHY Ross Brooke
Chartered Accountants
Suite I
Windrush Court
Abingdon Business Park
OX14 1SY
Email: c.webster@uhy-rossbrooke.com
Tel: +44 1235 251 252
Direct: +44 1235 251 568
Web: www.uhy-rossbrooke.com

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2025

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year 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 its net incoming/outgoing resources for that period. In preparing these financial statements, they are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements 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.

The Trustees' Report has been approved by the Trustees and signed on their behalf by:



Chairman John Philip
On behalf of the Trustees

Date 9.2.26

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June 2025 which are set out on pages 10 to 17.

Responsibilities and basis of report

As the charity trustees 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 your charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable 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 that in any material respect:

1. accounting records were not kept in respect of the charity 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 the accounts set out in the Charities (accounts and Report) 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.



Caroline Webster FCA

UHY Ross Brooke

Windrush Court

Abingdon Business Park

Abingdon

OX14 1SY

09/02/2026

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2025

	Note	2025 Unrestricted	2025 Restricted	2025 Funds	2024 Funds
		Total £	Total £	Total	Total
Income From:					
Donations	2	7,363	60,452	67,815	39,710
Investing	3	200	-	200	1,742
Total		7,563	60,452	68,015	41,452
Expenditure on:					
Charitable activities	4	1,652	50,396	52,048	168,103
Total		1,652	50,396	52,048	168,103
Net movement in funds		5,911	10,056	15,967	(126,651)
Total funds brought forward		1,322	60,443	61,765	188,416
Total funds carried forward		7,233	70,499	77,732	61,765

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE FIGURES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2024

	Note	2024 Unrestricted	2024 Restricted	2024 Funds	2023 Funds
		Total £	Total £	Total	Total
Income From:					
Donations	2	-	39,710	39,710	259,406
Investing	3	1,742	-	1,742	996
Other income		-	-	-	1,920
Total		1,742	39,710	41,452	262,322
Expenditure on:					
Charitable activities	4	4,504	163,599	168,103	319,718
Total		4,504	163,599	168,103	319,718
Net movement in funds		(2,762)	(123,889)	(126,651)	(57,396)
Total funds brought forward		4,084	184,332	188,416	245,812
Total funds carried forward		1,322	60,443	61,765	188,416

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

BALANCE SHEET

AS AT 30TH JUNE 2025

	Note	2025	2024
		£	£
Current Assets			
Debtors	5	-	2,071
Cash at bank and in hand		78,682	110,102
		78,682	112,173
Creditors: Amounts falling due within one year	6	(950)	(50,408)
Net Current Assets		77,732	61,765
Net Assets		77,732	61,765
Funds			
Restricted Funds	7	70,499	60,443
Unrestricted Funds		7,233	1,322
Total of Charity's funds		77,732	61,765

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts were approved by the Board of Trustees on **27.1.26**



Dr John Philip
(Trustee)

The notes on pages 13 to 17 form part of these accounts.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2025

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charity's accounts:

a) Basis of Accounting

The accounts are prepared under the historical cost convention, and in compliance with applicable accounting standards, Statement of Recommended Practice Accounting and reporting by Charities in accordance with Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)). The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The entity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Going concern

At the time of approving the financial statements, the trustees have 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 financial statements.

c) Charitable funds

Unrestricted funds are expendable at the discretion of the Trustees in the furtherance of the objectives of the charity and for the overall administration of the charity.

Restricted funds are those upon which restrictions and specific criteria for their use are imposed by the donor. The costs of raising and administering such funds are charged against the specific fund.

d) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and receipt is probable.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2025

1. Accounting policies (continued)

e) Expenditure

All expenditure is accounted for on an accruals basis when the liability is incurred and has been classified under headings that aggregate all costs related to that category, including all applicable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

- Charitable activities include expenditure associated with the provisions of activities and services for beneficiaries and include both the direct costs and support costs relating to these activities.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

g) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Cash at bank

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2025

2 Donations and General Grants

	2025	2024
	£	£
Donations through Global Giving	2,474	1,305
Donations through website	65,341	38,405
	67,815	39,710

3 Investment Income

	2025	2024
	£	£
Bank interest received	200	1,742
	200	1,742

4 Analysis of Expenditure

Charitable Activities

	2025	2024
	£	£
Supply of medical aid to Ukraine	48,750	163,599
Medical project in Egypt	1,645	-
Bank Charges	75	182
Governance Costs – independent examination	1,100	2,160
Legal fees	-	1,680
Governance costs – insurance	224	294
Foreign exchange losses	-	188
Other costs	254	-
	52,048	168,103

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2025

5 Debtors due within one year

	2025	2024
	£	£
Donations due from PayPal	-	1,847
Prepayments	-	224
	-	2,071

6 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals	950	2,040
Due to IRFHP	-	48,368
	950	50,408

7 Movements on Restricted Funds

Current year

	Balance 1 July 2024 £	Income £	Expenditure £	Transfers £	Balance 30 June 2025 £
Ukraine Appeal	60,443	60,452	(50,396)	-	70,499
	60,443	60,452	(50,396)	-	70,499

Prior year

	Balance 1 July 2023 £	Income £	Expenditure £	Transfers £	Balance 30 June 2024 £
Ukraine Appeal	184,332	39,710	(163,599)	-	60,443
	184,332	39,710	(163,599)	-	60,443

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2025

8 Analysis of Net Assets between Funds

Current year

	Tangible Fixed Assets £	Net Current Assets £	2025 Total Assets £
Restricted Funds			
Ukraine Appeal	-	70,499	70,499
Unrestricted Funds	-	7,233	7,233
	-	77,732	77,732

Prior year

	Tangible Fixed Assets £	Net Current Assets £	2024 Total Assets £
Restricted Funds			
Ukraine Appeal	-	60,443	60,443
Unrestricted Funds	-	1,322	1,322
	-	61,765	61,765

9 Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the and no reimbursed expenses.

No Trustee of the Charity has any personal interest in any contract or transaction entered into by the Charity during the year.

Accounts

**THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST
FUND**

ANNUAL REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED

30 JUNE 2024

Registered Charity in England and Wales
Charity number is 1195213
Registered on 19 July 2021

Address:

Highfield House
Red Shute Hill
Thatcham
West Berkshire
RG18 9QH

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED

30 JUNE 2024

Table of Contents

Reference and Administrative Information 3

Trustees Report 4-6

Statement of Trustees’ Responsibilities 7

Independent Examiners Report to the Trustees 8

Statement of Financial Activities 9

Comparative Statement of Financial Activities 10

Balance Sheet 11

Notes to the Accounts..... 12-16

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

REFERENCE AND ADMINISTRATIVE INFORMATION

30 JUNE 2024

Charity number	1195213
Address	Highfield House Red Shute Hill Thatcham West Berkshire RG18 9QH
Bankers	Lloyds Bank Maidstone Branch Maidstone Kent ME14 1RW Metro Bank One Southampton Row London WC1 5HA
Independent examiners	Caroline Webster FCA UHY Ross Brooke Suite I, Windrush Court Abingdon Business Park Abingdon OX14 1SY
Trustees	Dr John Philip (Treasurer) Dr Drago Pausek Gillian Pearce

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2024

The Board of Trustees presents its annual report together with the financial statements of the charity for the year ended 30 June 2024. The financial statements have been prepared in accordance with the accounting policies of the charity and comply with the Charities Act 2011 and 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.

Objectives and Activities

The International Rotary Fellowship of Healthcare Professionals (IRFHP) operates in accordance with Rotary International policy, but is not an agency of, or controlled by, Rotary International.

IRFHP has 689 members from about 80 different countries – all have interest in healthcare. Being a Rotary organisation, IRFHP is able to access Rotary International's global network of over 1.4 million members and its various Action Groups and Fellowships – each with particular areas of interest such as Peace building, Literacy, Water and Sanitation, Maternal and Child Health, Environment and Economic Development.

IRFHP's objective is to build a global networking group to improve healthcare and to address issues that affect the equitable provision of healthcare.

International Rotary Fellowship of Healthcare Professionals (UK) Trust Fund was registered as a Charity in England and Wales on 19th July 2021 (Charity number is 1195213) as the Fellowship's charity arm to raise funds 'to apply both the capital and income thereof to or for the relief of the poor and needy anywhere in the world or such other charitable purposes as the Board of Directors of IRFHP (hereafter referred to as 'the Board') shall in duly constituted meeting from time to time direct.'

Achievements and Performance

Response to the Ukraine war

The year was dominated by the Ukrainian war – in particular the devastating impact of the war on healthcare. Under the direction of the Fellowship's Ukrainian task group, the Trustees continued to monitor the situation on the frontline and offer support where it was most needed.

The Trustees were guided by the principle that medical aid should reach the points of greatest need and must also offer value for money.

Egypt and Tanzania

The Trustees were fully aware that there were many other areas of humanitarian need.

They were delighted to have been able to fundraise and support projects in Egypt, and Tanzania.

In May 24, the Trustees had the opportunity to highlight the achievements at an international convention in Singapore.

At a special meeting in Singapore

- RI Vice President Pat Merryweather spoke about Patient Safety.
- Dr Amal El-Sisi gave an update about the Programme of Scale project in Cairo introducing HPV vaccination in schools to prevent cervical cancer.
- On behalf of the Ukrainian section Dr Olha Paliychuk, talked about the urgent need of providing equipment for the medical evacuation of the wounded and to help new-born babies.

We were delighted to showcase our achievements throughout the world.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2024

Public Benefit

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's purposes and aims, and when planning future activities. They are satisfied that the Trust's aims and objectives and overall activities in serving those in need comply with the requirements. The trustees consider that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

There is a glut of medical information on social media and the internet some of which may be less than helpful to those who access them. The Charity and the Fellowship have used their network through online seminars to disseminate reliable information, often to an international audience.

During the year, IRFHP's subgroup on Patient Safety was engaged in highlighting many complex issues relating to 'patient safety'. Its vision is of a world in which no person is harmed in health care, and everyone receives safe and respectful care, every time, everywhere.

The subgroup - Safe and Sustainable Medical Equipment Supply - is a resource to anyone engaging in repurposing medical equipment for use in another country. A 'Guide to Good Practice' compiled by a team of experienced health professionals has been a helpful source to many.

Future plans

The Charity's focus remains bridging the gap in healthcare provisions between low- and middle-income countries and high-income countries.

The Ukrainian experience has shown us that although we are a new charity, we can gain credibility and recognition by focusing on sustainable programs. The Trustees will apply these lessons to all future activities.

Financial Review

The charity was formed on 19th July 2021. Most High Street banks were then unwilling to entertain new applications for Charity Accounts. The Trustees had to be content with using the historic accounts in Lloyds Bank.

In March 2023, the Charity and the Fellowship opened two new accounts in Metro Bank (IRFHP Trust fund and IRFHP Fellowship account).

Since then, there has been a clear demarcation between the donations received for the purpose of charitable activities and membership fees received to meet the administrative outgoings of the Fellowship.

The Trustees have resolved that the accounts in Lloyds be closed after the accounts for 2023-24 are audited.

The charity reported a deficit for the year of £126,651 (2023: £57,396). Funds to carry forward at the year-end were £1,322 unrestricted and £60,443 restricted.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2024

Reserves and Grant Making Policy

These are closely related. The Trustees would seek broadly to equate year on year the amounts received and distributed. It is the Trustees' policy to maintain a minimum reserves balance of £3,000 to enable the Charity to respond at any time to requests of an urgent and immediate nature.

Structure, governance and management

The International Fellowship of Healthcare Professionals operates within its own constitution and bylaws. It has an International Board elected annually following due process. The term of office of the Board is from June to July. It is a requirement that the Fellowship hold an annual meeting usually in July to receive an annual report and accounts and elect officers. It is also a requirement that the Fellowship file an annual report to Rotary International.

The Trust holds its funds to apply both the capital and income thereof to or for the relief of the poor and needy anywhere in the world or such other charitable purposes as the Board of Directors of IRFHP (hereafter referred as 'the Board') shall in duly constituted meeting from time to time direct.

The Board has the power to appoint Trustees or remove them. The Trustees are aware that they must act in all matters lawful independently and at the same time discharge their obligations to the Board. All Trust matters including minutes of meetings are submitted to the Board. All the current Trustees are members of the Board. This close link and accountability have helped the Trust to maintain stringent procedures in all transactions.

When a vacancy occurs among the Trustees, the continuing Trustees initially discuss this. They then make a recommendation to the Board which would accept or reject the recommendation. New Trustees will be made aware of their responsibilities, and they familiarise themselves with the governing document, administrative procedures and the objects of the charity. The Trustees periodically review the risks that the charity faces and take steps to minimise such risks particularly those associated with the distribution and control of funds and health and safety issues.

Professional Advisers

Bankers:

Lloyds Bank
Maidstone Branch
Maidstone
Kent
ME14 1RW.

Metro Bank
One Southampton Row
London
WC1 5HA

Independent Examiner:

Caroline Webster MA FCA
UHY Ross Brooke
Chartered Accountants
Suite I
Windrush Court
Abingdon Business Park
OX14 1SY

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year 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 its net incoming/outgoing resources for that period. In preparing these financial statements, they are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements 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.

The Trustees' Report has been approved by the Trustees and signed on their behalf by:-



Chairman John Philip
On behalf of the Trustees

Date 17-1-25

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June 2024 which are set out on pages 9 to 16.

Responsibilities and basis of report

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

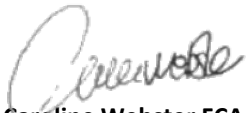
I report in respect of my examination of your charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 that in any material respect:

1. accounting records were not kept in respect of the charity 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 the accounts set out in the Charities (accounts and Report) 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.



Caroline Webster FCA

UHY Ross Brooke

Windrush Court

Abingdon Business Park

Abingdon

OX14 1SY

17.01.2024

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2024

	Note	2024 Unrestricted	2024 Restricted	2024 Funds	2023 Funds
		Total	Total	Total	Total
Income From:		£	£		
Donations	2	-	39,710	39,710	259,406
Investing	3	1,742	-	1,742	996
Other income		-	-	-	1,920
Total		1,742	39,710	41,452	262,322
Expenditure on:					
Charitable activities	4	4,504	163,599	168,103	319,718
Total		4,504	163,599	168,103	319,718
Net movement in funds		(2,762)	(123,889)	(126,651)	(57,396)
Total funds brought forward		4,084	184,332	188,416	245,812
Total funds carried forward		1,322	60,443	61,765	188,416

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE FIGURES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2023

	Note	2023 Unrestricted	2023 Restricted	2023 Funds	2022 Funds
		Total	Total	Total	Total
		£	£		
Income From:					
Donations	2	-	259,406	259,406	451,205
Investing	3	996	-	996	5
Other income		1,920	-	1,920	-
Total		2,916	259,406	262,322	451,210
Expenditure on:					
Charitable activities	4	4,615	315,103	319,718	205,398
Total		4,615	315,103	319,718	205,398
Net movement in funds		(1,699)	(55,697)	(57,396)	245,812
Total funds brought forward		5,783	240,029	245,812	-
Total funds carried forward		4,084	184,332	188,416	245,812

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

BALANCE SHEET

AS AT 30TH JUNE 2024

	Note	2024	2023
		£	£
Current Assets			
Debtors	5	2,071	3,261
Cash at bank and in hand		110,102	206,137
		112,173	209,398
Creditors: Amounts falling due within one year	6	(50,408)	(20,982)
Net Current Assets		61,765	188,416
Net Assets		61,765	188,416
Funds			
Restricted Funds	7	60,443	184,332
Unrestricted Funds		1,322	4,084
Total of Charity's funds		61,765	188,416

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts

These accounts were approved by the Board of Trustees on



Dr John Philip
(Trustee)

17.1.25

The notes on pages 12 to 16 form part of these accounts.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2024

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charity's accounts:

a) Basis of Accounting

The accounts are prepared under the historical cost convention, and in compliance with applicable accounting standards, Statement of Recommended Practice Accounting and reporting by Charities in accordance with Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)). The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The entity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Going concern

At the time of approving the financial statements, the trustees have 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 financial statements.

c) Charitable funds

Unrestricted funds are expendable at the discretion of the Trustees in the furtherance of the objectives of the charity and for the overall administration of the charity.

Restricted funds are those upon which restrictions and specific criteria for their use are imposed by the donor. The costs of raising and administering such funds are charged against the specific fund.

d) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and receipt is probable.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2024

1. Accounting policies (continued)

e) Expenditure

All expenditure is accounted for on an accruals basis when the liability is incurred and has been classified under headings that aggregate all costs related to that category, including all applicable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

- Charitable activities include expenditure associated with the provisions of activities and services for beneficiaries and include both the direct costs and support costs relating to these activities.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

g) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Cash at bank

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2024

2 Donations and General Grants

	2024	2023
	£	£
Donations through Global Giving	1,305	1,614
Donations through website	38,405	257,792
	39,710	259,406

3 Investment Income

	2024	2023
	£	£
Bank interest received	1,742	25
Foreign Exchange gains	-	971
	1,742	996

4 Analysis of Expenditure

Charitable Activities

	2024	2023
	£	£
Supply of medical aid to Ukraine	163,599	315,103
Bank Charges	182	48
Governance Costs – independent examination	2,160	1,920
Legal Fees	1,680	2,388
Governance costs – insurance	294	259
Foreign Exchange losses	188	-
	168,103	319,718

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2024

5 Debtors due within one year

	2024	2023
	£	£
Due from IRFHP	-	2,374
Donations due from PayPal	1,847	629
Prepayments	224	258
	<u>2,071</u>	<u>3,261</u>

6 Creditors: Amounts falling due within one year

	2023	2023
	£	£
Trade creditors	-	19,062
Accruals	2,040	1,920
Due to IRFHP	<u>48,368</u>	<u>-</u>
	<u>50,408</u>	<u>20,982</u>

7 Movements on Restricted Funds

Current year

	Balance 1 July 2023 £	Income £	Expenditure £	Transfers £	Balance 30 June 2024 £
Ukraine Appeal	184,332	39,710	(163,599)	-	60,443
	<u>184,332</u>	<u>39,710</u>	<u>(163,599)</u>	<u>-</u>	<u>60,443</u>

Prior year

	Balance 1 July 2022 £	Income £	Expenditure £	Transfers £	Balance 30 June 2023 £
Ukraine Appeal	240,029	259,406	(315,103)	-	184,332
	<u>240,029</u>	<u>259,406</u>	<u>(315,103)</u>	<u>-</u>	<u>184,332</u>

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2024

8 Analysis of Net Assets between Funds

Current year

	Tangible Fixed Assets £	Net Current Assets £	2024 Total Assets £
Restricted Funds			
Ukraine Appeal	-	60,443	60,443
Unrestricted Funds	-	1,322	1,322
	-	61,765	61,765

Prior year

	Tangible Fixed Assets £	Net Current Assets £	2023 Total Assets £
Restricted Funds			
Ukraine Appeal	-	184,332	184,332
Unrestricted Funds	-	4,084	4,084
	-	188,416	188,416

9 Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the and no reimbursed expenses.

No Trustee of the Charity has any personal interest in any contract or transaction entered into by the Charity during the year.

Accounts

**THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE
PROFESSIONALS (UK) TRUST FUND
ANNUAL REPORT AND FINANCIAL STATEMENTS
PERIOD ENDED
30 JUNE 2023**

Registered Charity in England and Wales
Charity number is 1195213
Registered on 19 July 2021

Address:

Highfield House
Red Shute Hill
Thatcham
West Berkshire
RG18 9QH

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK)
TRUST FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED

30 JUNE 2023

Table of Contents

Reference and Administrative Information	3
Trustees Report	4
Statement of Trustees' Responsibilities	7
Independent Examiners Report to the Trustees	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
REFERENCE AND ADMINISTRATIVE INFORMATION
30 JUNE 2023

Charity number	1195213
Address	Highfield House Red Shute Hill Thatcham West Berkshire RG18 9QH
Bankers	Lloyds Bank Maidstone Branch Maidstone Kent ME14 1RW Metro Bank One Southampton Row London WC1 5HA
Independent examiners	UHY Ross Brooke Suite I, Windrush Court Abingdon Business Park Abingdon OX14 1SY
Trustees	Dr John Philip Dr Drago Pausek (appointed 8 th July 2022) Gillian Pearce Ravi Vibhuti (resigned 6 th July 2022)

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
TRUSTEES REPORT
FOR THE PERIOD ENDED 30TH JUNE 2023

The Board of Trustees presents its annual report together with the financial statements of the charity for the year ended 30 June 2023. The financial statements have been prepared in accordance with the accounting policies of the charity and comply with the Charities Act 2011 and 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.

Objectives and Activities

The International Rotary Fellowship of Healthcare Professionals (IRFHP) operates in accordance with Rotary International policy, but is not an agency of, or controlled by, Rotary International.

IRFHP has over 600 members from about 80 different countries – all have interest in healthcare. Being a Rotary organisation, IRFHP is able to access Rotary International's global network of over 1.4 million members and its various Action Groups and Fellowships – each with particular areas of interest such as Peace building, Literacy, Water and Sanitation, Maternal and Child Health, Environment and Economic Development.

IRFHP's objective is to build a global networking group to improve healthcare and to address issues that affect the equitable provision of healthcare.

International Rotary Fellowship of Healthcare Professionals (UK) Trust Fund was registered as a Charity in England and Wales on 19th July 2021 (Charity number is 1195213) as the Fellowship's charity arm to raise funds 'to apply both the capital and income thereof to or for the relief of the poor and needy anywhere in the world or such other charitable purposes as the Board of Directors of IRFHP (hereafter referred as 'the Board') shall in duly constituted meeting from time to time direct.'

Achievements and Performance

Response to the Ukraine war

The year was dominated by the Ukrainian war – in particular the devastating impact of the war on healthcare. Under the direction of the Fellowship's Ukrainian task group, the Trustees continued to monitor the situation on the frontline and offer support where it was most needed.

The task group established a network of contacts in Europe, the US and Canada. There were regular meetings of the task group, representatives from Ukraine and other stakeholders which gave the Trust a unique position to offer advice and expertise during this ongoing humanitarian crisis.

The Trustees were guided by the principle that medical aid should reach the points of greatest need and must also offer value for money.

Whenever possible the Trustees arranged, through reliable Rotary contacts, for the purchase of medical equipment in Europe.

During the period of this report, IRFHP Trust has directly funded the purchase of medical equipment worth £315,103 thanks to the amazing generosity of Rotarians and non-Rotarian from Great Britain and Ireland (RGBI) and Canada.

At the height of the war the unstable conditions in Ukraine made it unreliable to entrust third parties to transport medical equipment. At a particularly difficult time the Chair accompanied vehicles transporting £120,000 medical equipment for maternity care to the Polish-Ukrainian border to ensure the expensive medical equipment did not get to unreliable parties.

The most significant items donated include 20,000 tourniquets each with the potential of saving a life, orthopedic instruments for emergency surgery and the supply of equipment to improve perinatal care.

Many Rotary and non-Rotary groups have contacted the Fellowship for advice about appropriate donations. From within RGBI, there has been a significant flow of medical aid to Ukraine – many such donations were made with the Charity's direct help.

In May 23, the Trustees had the opportunity to highlight the achievements at an international convention in Melbourne.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2023

Public Benefit

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's purposes and aims, and when planning future activities. They are satisfied that the Trust's aims and objectives and overall activities in serving those in need comply with the requirements.

There is a glut of medical information on social media and the internet some of which may be less than helpful to those who access them. The Charity and the Fellowship has used their network through online seminars to disseminate reliable information, often to an international audience.

During the year, IRFHP's subgroup on Patient Safety was engaged in highlighting many complex issues relating to 'patient safety'. Its vision is of a world in which no person is harmed in health care, and everyone receives safe and respectful care, every time, everywhere.

Another exciting initiative we developed is to provide advice and guidelines in the area of medical equipment donation. The subgroup - Safe and Sustainable Medical Equipment Supply - is a resource to anyone engaging in repurposing medical equipment for use in another country. A 'Guide to Good Practice' compiled by a team of experienced health professionals has been a helpful source to many.

As a direct consequence of this work, another interest group was formed dedicated to highlighting the environmental impact of decommissioned or discarded medical equipment. Their research paper was published this year.

Website: <https://www.mdpi.com/2078-1547/14/2/21>

PDF Version: <https://www.mdpi.com/2078-1547/14/2/21/pdf>

Future plans

The Charity's focus remains bridging the gap in healthcare provisions between low- and middle-income countries and high-income countries.

The Ukrainian experience has shown us that although we are a new charity, we can gain credibility and recognition by focusing on sustainable programmes. The Trustees will apply these lessons to all future activities.

Financial Review

The charity was formed on 19th July 2021. Most High Street banks were then unwilling to entertain new applications for Charity Accounts.

As the Trustees were pursuing the opening of a Trust account, IRFHP Board recommended, as an interim measure, the opening of a subaccount within the Fellowships account to receive donations. The sub account (was distinct from the Fellowship's other income and expenditure account) but had limited banking facility.

This account had no facility to receive donations or make payments – which had to be directed through the Fellowship's account. The Trustees fully accepted that this as a 'holding position' until a separate account was operational.

Donations for medical aid to Ukraine have been received in the Fellowship's account and transferred to the subaccount. The Trustees and the Board have put in place tight procedures to ensure that all donations are accountable and all expenses from the Trust account have a clear audit trail.

The Trustees were delighted that in March the Metro Bank opened an account in the name of IRFHP Trust. This is a dedicated account only for the Trust.

The period covering this report (July 2022 to June 2023) the Trust operated both accounts in Lloyds and Metro Bank.

In this report we refer to transactions in both Banks and in the accounts belonging to the Fellowship and the Trust.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2023

Reserves and Grant Making Policy

These are closely related. The Trustees would seek broadly to equate year on year the amounts received and distributed. It is the Trustees' policy to maintain a minimum reserves balance of £3,000 to enable the Charity to respond at any time to requests of an urgent and immediate nature.

Structure, governance and management

The International Fellowship of Healthcare Professionals operates within its own constitution and bylaws. It has an International Board elected annually following due process. The term of office of the Board is from June to July. It is a requirement that the Fellowship hold an annual meeting usually in July to receive an annual report and accounts and elect officers. It is also a requirement that the Fellowship file an annual report to Rotary International.

The Trust holds its funds to apply both the capital and income thereof to or for the relief of the poor and needy anywhere in the world or such other charitable purposes as the Board of Directors of IRFHP (hereafter referred to as 'the Board') shall in duly constituted meeting from time to time direct.

The Board has the power to appoint Trustees or remove them. The Trustees are aware of that they must act in all matters lawful independently and at the same time discharge their obligations to the Board. All Trust matters including minutes of meetings are submitted to the Board. All the current Trustees are members of the Board. This close link and accountability have helped the Trust to maintain stringent procedures in all transactions.

When a vacancy occurs among the Trustees, the continuing Trustees initially discuss this. They then make a recommendation to the Board which would accept or reject the recommendation. New Trustees will be made aware of their responsibilities, and they familiarise themselves with the governing document, administrative procedures and the objects of the charity. The Trustees periodically review the risks that the charity faces and take steps to minimise such risks particularly those associated with the distribution and control of funds and health and safety issues.

Professional Advisers

Bankers:

Lloyds Bank
Maidstone Branch
Maidstone
Kent
ME14 1RW.

Metro Bank
One Southampton Row
London
WC1 5HA

Independent Examiner:

Caroline Webster MA FCA
UHY Ross Brooke
Chartered Accountants
Suite 1
Windrush Court
Abingdon Business Park
OX14 1SY

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

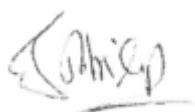
Charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

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 its net incoming/outgoing resources for that period. In preparing these financial statements, they are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements 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.

The Trustees' Report has been approved by the Trustees and signed on their behalf by:-



Chairman John Philip
On behalf of the Trustees

Date
23.02.2024

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June 2023 which are set out on pages 9 to 15.

Responsibilities and basis of report

As the charity trustees 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 your charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the charity 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 the accounts set out in the Charities (accounts and Report) 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.



Caroline Webster FCA
UHY Ross Brooke
Windrush Court
Abingdon Business Park
Abingdon
OX14 1SY

26th February 2024

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2023

	Note	2023 Unrestricted	2023 Restricted	2023 Funds	2022 Funds
		Total	Total	Total	Total
		£	£		
Income From:					
Donations	2	-	259,406	259,406	451,205
Investing	3	996	-	996	5
Other income		1,920	-	1,920	-
Total		2,916	259,406	262,322	451,210
Expenditure on:					
Charitable activities	4	4,615	315,103	319,718	205,398
Total		4,615	315,103	319,718	205,398
Net movement in funds		(1,699)	(55,697)	(57,396)	245,812
Total funds brought forward		5,783	240,029	245,812	-
Total funds carried forward		4,084	184,332	188,416	245,812

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

BALANCE SHEET

AS AT 30TH JUNE 2023

	Note	2023	2022
		£	£
Current Assets			
Debtors	5	3,261	3,971
Cash at bank and in hand		206,137	368,606
		209,398	372,577
Creditors: Amounts falling due within one year	6	(20,982)	(126,765)
Net Current Assets		188,416	245,812
Net Assets		188,416	245,812
Funds			
Restricted Funds	7	184,332	240,029
Unrestricted Funds		4,084	5,783
Total of Charity's funds		188,416	245,812

These accounts were approved by the Board of Trustees on 23.02.2024



Dr John Philip
(Trustee)

The notes on pages 11 to 15 form part of these accounts.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2023

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charity's accounts:

a) Basis of Accounting

The accounts are prepared under the historical cost convention, and in compliance with applicable accounting standards, Statement of Recommended Practice Accounting and reporting by Charities in accordance with Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The entity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Going concern

At the time of approving the financial statements, the trustees have 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 financial statements.

c) Charitable funds

Unrestricted funds are expendable at the discretion of the Trustees in the furtherance of the objectives of the charity and for the overall administration of the charity.

Restricted funds are those upon which restrictions and specific criteria for their use are imposed by the donor. The costs of raising and administering such funds are charged against the specific fund.

d) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and receipt is probable.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

e) Expenditure

All expenditure is accounted for on an accruals basis when the liability is incurred and has been classified under headings that aggregate all costs related to that category, including all applicable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

- Charitable activities include expenditure associated with the provisions of activities and services for beneficiaries and include both the direct costs and support costs relating to these activities.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2023

1. Accounting policies (continued)

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

g) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Cash at bank

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2023

2 Donations and General Grants

	2023	2022
	£	£
Donations through Global Giving	1,614	7,746
Donations through website	257,792	443,459
	<u>259,406</u>	<u>451,205</u>

3 Investment Income

	2023	2022
Bank interest received	25	5
Foreign Exchange gains	971	-
	<u>996</u>	<u>5</u>

4 Analysis of Expenditure

Charitable Activities

	2023	2022
	Total	Total
	£	£
Supply of medical aid to Ukraine	315,103	203,430
Bank Charges	48	48
Governance Costs – independent examination	1,920	1,920
Legal Fees	2,388	-
Governance costs – insurance	259	-
	<u>319,718</u>	<u>205,398</u>

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2023

5 Debtors due within one year

	2023	2022
	£	£
Due from IRFHP	2,347	3,242
Donations due from PayPal	629	729
Prepayments	259	-
	<u>3,261</u>	<u>3,971</u>

6 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	19,062	124,845
Accruals	1,920	1,920
	<u>20,982</u>	<u>126,765</u>

7 Movements on Restricted Funds

Current year

	Balance 1 July 2022 £	Income £	Expenditure £	Transfers £	Balance 30 June 2023 £
Ukraine Appeal	240,029	259,406	(315,103)	-	184,332
	<u>240,029</u>	<u>259,406</u>	<u>(315,103)</u>	<u>-</u>	<u>184,332</u>

Prior year

	Balance 1 July 2021 £	Income £	Expenditure £	Transfers £	Balance 30 June 2022 £
Ukraine Appeal	-	443,459	(203,430)	-	240,029
	<u>-</u>	<u>443,459</u>	<u>(203,430)</u>	<u>-</u>	<u>240,029</u>

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2023

8 Analysis of Net Assets between Funds

Current year

	Tangible Fixed Assets £	Net Current Assets £	2023 Total Assets £
Restricted Funds	-		
Ukraine Appeal	-	184,332	184,332
Unrestricted Funds	-	4,084	4,084
	-	188,416	188,416

Prior year

	Tangible Fixed Assets £	Net Current Assets £	2022 Total Assets £
Restricted Funds	-		
Ukraine Appeal	-	240,029	240,029
Unrestricted Funds	-	5,783	5,783
	-	245,812	245,812

9 Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the and no reimbursed expenses.

No Trustee of the Charity has any personal interest in any contract or transaction entered into by the Charity during the year.

During the year a Trustee paid the Independent Examination fee of £1,920 for the prior year on behalf of the Charity. This is shown under other income.

Accounts

**THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE
PROFESSIONALS (UK) TRUST FUND
ANNUAL REPORT AND FINANCIAL STATEMENTS
PERIOD ENDED
30 JUNE 2022**

Registered Charity in England and Wales
Charity number is 1195213
Registered on 19 July 2021

Address:

Highfield House
Red Shute Hill
Thatcham
West Berkshire
RG18 9QH

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK)
TRUST FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED

30 JUNE 2022

Table of Contents

Reference and Administrative Information	3
Trustees Report	4
Statement of Trustees' Responsibilities	7
Independent Examiners Report to the Trustees	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
REFERENCE AND ADMINISTRATIVE INFORMATION
30 JUNE 2022

Charity number	1195213
Address	Highfield House Red Shute Hill Thatcham West Berkshire RG18 9QH
Bankers	Lloyds Bank Maidstone Branch Maidstone Kent ME14 1RW
Independent examiners	UHY Ross Brooke Suite I, Windrush Court Abingdon Business Park Abingdon OX14 1SY
Trustees	Dr John Philip Dr Drago Pausek Gillian Pearce

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
TRUSTEES REPORT
FOR THE PERIOD ENDED 30TH JUNE 2022

The Board of Trustees presents its annual report together with the financial statements of the Charity for the period ended 30 June 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and 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.

Objectives and Activities

International Rotary Fellowship of Healthcare Professionals (UK) Trust Fund (IRFHP (UK) Trust Fund) was registered as a charity in England and Wales on 19th July 2021 (charity number is 1195213) as the International Rotary Fellowship of Healthcare Professionals' (IRFHP) charity arm to raise funds 'to apply both the capital and income thereof to or for the relief of the poor and needy anywhere in the world or such other charitable purposes as the Board of Directors of IRFHP (hereafter referred as 'the Board') shall in duly constituted meeting from time to time direct.'

IRFHP operates in accordance with Rotary International policy, but is not an agency of, or controlled by, Rotary International.

IRFHP has over 600 members from about 80 different countries – all have interest in healthcare. Being a Rotary organisation, IRFHP is able to access Rotary International's global network of over 1.2 million members and its various Action Groups and Fellowships – each with particular areas of interest such as Peace building, Literacy, Water and Sanitation, Maternal and Child Health, Environment and Economic Development.

IRFHP's objective is to build a global networking group to improve healthcare and to address issues that affect the equitable provision of healthcare.

Achievements and Performance

The date of the registration of the Charity was also the date England moved to the final stage of easing Covid restrictions. Although legal restrictions were lifted the Government had advised people to proceed with "caution", warning "this pandemic is not over".

During the pandemic IRFHP was very active in organizing a number of online educational and informational seminars which broadened its connections and many potential humanitarian projects were under discussion.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's purposes and aims, and when planning future activities. In particular, how planned activities will contribute to the achievement of the objectives and aims. They are satisfied that the Trust's aims and objectives and overall activities in serving the local community conform with the established requirements.

Particular mention must be made of the above-mentioned online seminars and medical information provided during the pandemic. These were attended by many frontline healthcare professionals, many of whom valued the networking and pastoral support. We also considered the dissemination of correct information an important part of our work. We hope to build on the experience we gathered during the pandemic and be a resource to the public in the future.

During the year, IRFHP formed a subgroup to highlight the many complex issues relating to 'patient safety'. An expert international panel was formed which organised a number of web-based programmes on patient safety. One aspect we particularly championed is the involvement of patients and families.

So far as patient safety is concerned our Vision is of a world in which no person is harmed in health care, and everyone receives safe and respectful care, every time, everywhere.

Our Mission is to provide support to achieve the highest quality health services in a safe environment for patients and health care workers.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
TRUSTEES REPORT
FOR THE PERIOD ENDED 30TH JUNE 2022

We have made an excellent start – there is a long way to go before we can achieve our goal.

Another exciting initiative we developed is to create and provide advice and guidelines in the area of medical equipment donation. Our second subgroup (Safe and Sustainable Medical Equipment Supply) is a resource to anyone engaging in repurposing medical equipment for use in another country. Our Guide to Good Practice compiled by a team of experienced health professionals has been a helpful source to many.

As a direct consequence of our work in this area, another interest group was formed dedicated to highlighting the environmental impact of decommissioned or discarded medical equipment. The group undertook a survey the findings of which are awaiting publication.

The Ukraine war

The Ukraine war started on 24th Feb 2023. Two weeks into the war IRFHP called an international meeting which was attended by members of the Fellowship in Ukraine.

A decision was made that IRFHP and IRFHP (UK) Trust Fund should offer humanitarian aid to the people of Ukraine in particular support the hospitals and frontline medical colleagues.

An appeal was launched for funds which received unprecedented support.

A subcommittee was established with 3 senior Board members which regularly met with colleagues from Ukraine and many European counties as well as some US and Canadian colleagues to assess the medical needs of the people of Ukraine. This real-time contact with those on the frontline helped us to target our aid in a focused manner.

Our initial response was in meeting the needs of the injured war victims – supplying colleagues with tourniquets and specialised orthopedic instruments – delivered to places in maximum need through the Rotary network.

Subsequently we have shifted our emphasis to more sustainable programmes focusing on particular victim groups – such as mums and the newborn.

Future plans

When the Charity was formed our focus was on working towards bridging the gap in healthcare provisions between low and middle income countries, and high income countries.

With this in mind we have engaged with colleagues in Egypt to support a cardiac surgery unit in Cairo and a farming project in Tanzania to provide nutrition to primary schools children. We also launched a programme to raise funds to support an orphanage in South Africa.

We plan to continue with these projects and add other campaigns in the future.

The Ukrainian experience has shown us that although we are a new charity, we can gain credibility and recognition by focusing on programmes which are sustainable and targeted. We will apply these lessons to all our future activities.

Financial Review

The Charity was formed on 19th July 2021. Being a new charity, it had no account in its own name. The Trustees were aware of the importance of the Charity requiring a separate Trust account and creating a clear pathway for income and expense.

However, most of the High Street Banks were unwilling to entertain new applications from charities. As the Trustees were pursuing the opening of a Trust account, the Board recommended, as an interim measure, the opening of a sub account within IRFHP's account to receive any donations. The sub account was distinct from IRFHP's other income and expenditure account but had limited banking facility.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2022

The Trust account had no facility to receive donations or make payments – which had to be directed through IRFHP's account. The Trustees fully accept that this was not an ideal situation but accepted this as a holding position and decided not to actively solicit any funds until a separate account was operational.

However, the situation changed dramatically in March 2022 when the Trustees decided to support the people of Ukraine.

Donations for medical aid to Ukraine have been received in IRFHP's account and transferred to the subaccount. The Trustees and the Board are fully aware that this is a temporary arrangement but have put in place tight procedures to ensure that all donations are accountable and all expense from the Trust account have a clear audit trail.

During the year a total of £451,205 was received into the Trust account – all from donations from Rotarians and supporters in the United Kingdom. A full list of donors is filed separately.

In the meantime, the Trustees have spent £202,430 to supply medical items and equipment to Ukraine. At the beginning of the war there was a request from the Rotary Club of Zamosc in Poland for help with Ukrainian refugees. The Trustees responded by sending £5,000 to the account of this Polish Rotary Club, after due diligence checks. Apart from this cash donation the Trust has not made any cash donation. All other expense has been incurred in purchasing life saving medical items in Europe through the Rotary clubs in Slovakia and Austria. Working through Rotary contacts and arranging purchases through Rotary clubs have ensured that funds were spent prudently. All items purchased by the Trust have been donated to Rotary contacts in Ukraine for use on frontline hospitals.

The IRFHP (UK) Trust Fund account on 30 June 2022 shows a net asset balance of £245,812

This large surplus resulted from the unexpected generous response of Rotary members in Great Britain and Ireland, and the planning and diligence undertaken to ensure that the money to fund projects was safely and prudently used in the uncertain and rapidly changing conditions that existed in Ukraine.

The Trustees intend to continue to support the people of Ukraine in a sustainable manner whilst ensuring value for money.

Reserves and Grant Making Policy

These are closely related. The Trustees would seek broadly to equate year on year the amounts received and distributed. There would be a steady flow of requests from various quarters. Each request for support would be considered on its own merits.

It is the Trustees' policy to maintain a minimum reserves balance of £3,000 to enable the Charity to respond at any time to requests of an urgent and immediate nature.

Structure, governance and management

The IRFHP operates within its own constitution and bylaws. It has an International Board elected annually following a due process. The term of office of the Board is from June to July. It is a requirement that IRFHP hold an annual meeting usually in July to receive an annual report and accounts and elect officers. It is also a requirement that IRFHP file an annual report to Rotary International.

The Trust holds its funds to apply both the capital and income thereof to or for the relief of the poor and needy anywhere in the world or such other charitable purposes as the Board shall in duly constituted meeting from time to time direct.

The Board has the power to appoint Trustees or remove them. The Trustees are aware that they must act in all matters lawfully and independently whilst at the same time discharging their obligations to the Board. All Trust matters including minutes of meetings are submitted to the Board. All the current Trustees are members of the Board. This close link and accountability have helped the Trust in its first year to maintain stringent procedures in all transactions.

When a vacancy occurs among the Trustees, the continuing Trustees initially discuss this. They then make a recommendation to the Board which would accept or reject the recommendation. New Trustees will be made aware of their responsibilities, and they familiarise themselves with the governing document, administrative procedures and the objects of the Charity. The Trustees periodically review the risks that the Charity faces and take steps to minimise such risks particularly those associated with the distribution and control of funds and health and safety issues.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2022

Professional Advisers

Banker:

Lloyds Bank
Maidstone Branch
Maidstone
Kent
ME14 1RW

Independent Examiner:

Caroline Webster MA FCA
Audit Director
UHY Ross Brooke
Chartered Accountants
Suite I
Windrush Court
Abingdon Business Park
OX14 1SY

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements 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 financial statements for each 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 period.

In preparing these 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 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements 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.

The Trustees' Report has been approved by the Trustees and signed on their behalf by:-



Chairman John Philip
On behalf of the Trustees

Date

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2022

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June 2022 which are set out on pages 9 to 15.

Responsibilities and basis of report

As the charity trustees 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 your charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the charity 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 the accounts set out in the Charities (accounts and Report) 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.


Caroline Webster FCA
UHY Ross Brooke

Windrush Court
Abingdon Business Park
Abingdon
OX14 1SY

18/7/2023

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2022 Unrestricted	2022 Restricted	2022 Funds
		Total	Total	Total
Income From:		£	£	
Donations	2	7,746	443,459	451,205
Investing	3	5	-	5
Total		7,751	443,459	451,210
Expenditure on:				
Charitable activities	4	1,968	203,430	205,398
Total		1,968	203,430	205,398
Net movement in funds		5,783	240,029	245,812
Total funds brought forward		-	-	-
Total funds carried forward		5,783	240,029	245,812

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

BALANCE SHEET

AS AT 30TH JUNE 2022

	Note	2022
		£
Current Assets		
Debtors	6	3,971
Cash at bank and in hand		368,606
		372,577
Creditors: Amounts falling due within one year	7	(126,765)
Net Current Assets		245,812
Net Assets		245,812
Funds		
Restricted Funds	8	240,029
Unrestricted Funds		5,783
Total of Charity's funds		245,812

These accounts were approved by the Board of Trustees on 14 June 2023


Dr John Philip
(Trustee)

The notes on pages 11 to 15 form part of these accounts.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2022

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charity's accounts:

a) Basis of Accounting

The accounts are prepared under the historical cost convention, and in compliance with applicable accounting standards, Statement of Recommended Practice Accounting and reporting by Charities in accordance with Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The entity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Going concern

At the time of approving the financial statements, the trustees have 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 financial statements.

c) Charitable funds

Unrestricted funds are expendable at the discretion of the Trustees in the furtherance of the objectives of the charity and for the overall administration of the charity.

Restricted funds are those upon which restrictions and specific criteria for their use are imposed by the donor. The costs of raising and administering such funds are charged against the specific fund.

d) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and receipt is probable.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

e) Expenditure

All expenditure is accounted for on an accruals basis when the liability is incurred and has been classified under headings that aggregate all costs related to that category, including all applicable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

- Charitable activities include expenditure associated with the provisions of activities and services for beneficiaries and include both the direct costs and support costs relating to these activities.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30TH JUNE 2022

1. Accounting policies (continued)

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

g) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Cash at bank

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2022

2 Donations and General Grants

	2022
	£
Donations through Global Giving	7,746
Donations through website	443,459
	<u>451,205</u>

3 Investment Income

Bank interest received	<u>5</u>
	<u>5</u>

4 Analysis of Expenditure

Charitable Activities

	2022
	Total
	£
Supply of medical aid to Ukraine	203,430
Bank Charges	48
Governance Costs – independent examination	1,920
	<u>205,398</u>

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2022

5 Debtors due within one year

	2022
	£
Due from IRFHP	3,242
Donations due from PayPal	729
	<u>3,971</u>

6 Creditors: Amounts falling due within one year

	2022
	£
Trade creditors	124,845
Accruals	1,920
	<u>126,765</u>

7 Movements on Restricted Funds
Current year

	Balance 1 July 2021 £	Income £	Expenditure £	Transfers £	Balance 30 June 2022 £
Ukraine Appeal	-	443,459	(203,430)	-	240,029
	<u>-</u>	<u>443,459</u>	<u>(203,430)</u>	<u>-</u>	<u>240,029</u>

THE INTERNATIONAL ROTARY FELLOWSHIP OF HEALTHCARE PROFESSIONALS (UK) TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2022

8 Analysis of Net Assets between Funds

Current year

	Tangible Fixed Assets £	Net Current Assets £	2022 Total Assets £
Restricted Funds	-		
Ukraine Appeal	-	240,029	240,029
Unrestricted Funds	-	5,783	5,783
	-	245,812	245,812

9 Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the and no reimbursed expenses.

No Trustee of the Charity has any personal interest in any contract or transaction entered into by the Charity during the year.