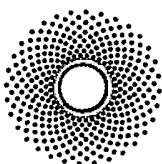


# 2016 Annual Report & Financial Statements

Approved By The Trustees  
14/04/17



INTERNATIONAL  
DISASTER  
VOLUNTEERS  
changing the lives of survivors & volunteers worldwide

Photo credit: ALM Photography

Company Number: 1132011  
VAT Number: GB 6985659



## Executive Summary

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Page | 1

As IDV's CEO I find myself reflecting on our 2016 financial year with mixed emotions.

Firstly, and most importantly, we continued to provide high-quality and high-impact support to disaster affected and vulnerable communities in four overseas locations. This was an incredible achievement.

In Haiti and the Philippines, we continued our proven model of working with local staff and local partners after the prior withdrawal of our international volunteers. Through the HTDC Orphanage and English in Mind (EIM) Institute in Haiti, Buklod Tao in Manila, and through our local team in Tacloban, we directly helped almost 2,000 survivors and at-risk individuals.

In Nepal we began welcoming international volunteers to support communities affected by the earthquakes in 2015. Our work in Nepal, which ranged from providing winter blankets to 230 families, to building and equipping nine permanent classrooms, directly supported a further 2,282 survivors.

Secondly, we also placed a major focus on our organisational sustainability in the UK. We updated our strategic plan, clearly mapping out our many strengths, as well as the challenges holding us back. We recruited new recurring donors by launching a new giving scheme, and we also worked to better engage our supporters by investing time in a Customer Relationship Management (CRM) system.

We also worked closely with our Nepal team to improve our internal project processes to make our work more effective, and enable us to better highlight its impacts.

Despite this, we remained severely under-resourced in the UK throughout the year, and this ultimately proved a barrier to converting our new knowledge, tools and process improvements into tangible financial results. As a result, our overall income fell, and we were unable to access new funding opportunities by responding to emerging disasters.

Ultimately, at the end of the year, our UK funding levels were beginning to run low, and we now have to consider a return to being a purely volunteer-driven organisation, if we are to survive at all.

This is obviously a sad situation; particularly given the incredible progress we've made this year. Nonetheless, we've still made a huge impact via our overseas projects, which in 2016 directly helped over 4,200 people in total. We're proud of these achievements, and we'd like to thank each and every volunteer, fundraiser and donor who made our work possible, particularly *GlobalGiving*.

The rest of this report details our work and successes in 2016, as well as our plans for the year ahead given the current funding challenges. If you want to learn more, please visit us at [www.IDVolunteers.org](http://www.IDVolunteers.org), or email me at [andy@IDVolunteers.org](mailto:andy@IDVolunteers.org)

Our Warmest Regards,

Andy Chaggar  
IDV Chief Executive Officer



# Table of Contents

Page | 2

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<b>Reference &amp; Administration.....</b>	<b>3</b>
<b>Our Mission .....</b>	<b>5</b>
<b>Our Work .....</b>	<b>6</b>
<b>Structure, Governance, and Management .....</b>	<b>12</b>
<b>The Year Ahead .....</b>	<b>15</b>
<b>Financial Review .....</b>	<b>18</b>
<b>Accounts .....</b>	<b>20</b>



## Reference & Administration

Page | 3

<b>Charity's full name</b>	International Disaster Volunteers
<b>Other names the charity is known by</b>	IDV
<b>Status</b>	A registered charity established as a company limited by guarantee
<b>Registered as a Company on</b>	8th August 2009
<b>Registered as a Charity on</b>	6th October 2009
<b>Registered Company number</b>	6985659
<b>Registered Charity number</b>	1132011
<b>Registered office</b>	11 Crowther Street Bristol, BS3 3AJ
<b>Bankers</b>	HSBC Bank Plc 2-6 Gallowtree Gate Leicester, LE1 1DA
<b>Independent Examiner</b>	Jeff Todd Outsource 29 Millfield Road York, YO23 1NH



**Names of the directors (trustees) who manage the charity**

Page | 4

Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Sarah Hughes	Chair, Head of Human Resources,	n/a	
Buffy Price	Trustee / Non-Executive Director	n/a	
Max Battiscombe	Finance Trustee	Appointed June 4, 2016.	
Ben Smith	Trustee / Non-Executive Director	n/a	
David Mills	Trustee / Non-Executive Director	n/a	
Emma Taylor	Trustee / Non-Executive Director	n/a	

**Names of the directors (trustees) for the charity, if any**

n/a

**Name of Company Secretary**

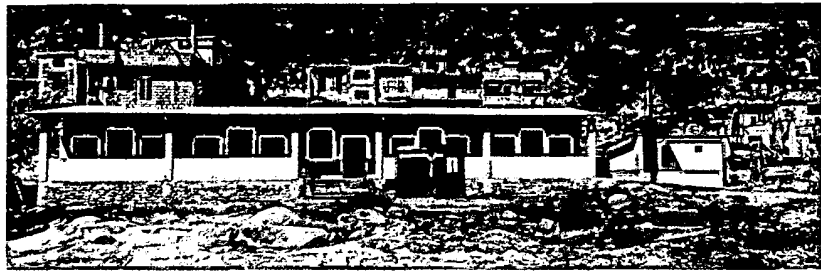
IDV elects not to have a secretary (see governing document)

**Name and addresses of advisers**

n/a

**Name of chief executive or names of senior staff members**

Andrew Chaggar



## Our Mission

Page | 5

At IDV we work with disaster affected and at-risk communities worldwide to help them find sustainable solutions to the problems they face. As well as providing immediate relief we focus on building the long-term capacity of vulnerable communities so that they can better meet their own needs in the future. Our charitable objectives, summarised below, reflect this focus:

- ❖ We help survivors rebuild sustainably. This includes protecting their environment, helping them escape poverty, and promoting education. We understand sustainable development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”.
- ❖ We advance the education of disaster-affected communities in how to improve their quality of life.
- ❖ We develop the capacity of communities living in poverty worldwide so that they are better able to meet their own needs and participate in society.
- ❖ We aim to advance the public’s understanding of how climate change is leading to an increase in weather related disasters and making disaster recovery even more challenging.

### A Little Goes a Long Way

In 2016 we continued to provide high-quality and high-impact support to disaster affected and vulnerable communities in four overseas locations.



Our work directly supported over 4,200 people and, as in previous years, ranged from proactive Disaster Risk Reduction (DRR), through providing immediate relief, to supporting the sustainable long-term recovery of disaster affected communities.

This wide-ranging success was an incredible achievement, particularly given that we remained severely under-resourced in the UK, and continued to rely largely on volunteers to drive work forward.

Sadly, despite great organisational progress being made during the year, we were unable to secure continued and predictable staff funding, and at the end of 2016 our ability to continue employing staff in 2017 is under threat.

As a result, we will have to consider a return to being a purely volunteer-driven organisation, if we are to survive at all. While this would inevitably impact the amount of support we are able to provide to our remaining overseas partners, we know better than most that a little goes a long way.



## Our Work: Nepal

Page | 6

**We raised £91,465 to support our work in Nepal and spent £81,133 helping 2,282 survivors of the earthquakes**

In 2015, two devastating earthquakes struck Nepal. Over 9,000 people were killed, and many thousands more were injured. Over 36,000 classrooms and 500,000 homes were also destroyed.

In 2016, having kept our team small and mobile the previous year, we established an operating base and began welcoming more volunteers.

We worked in five of the affected districts but our focus was in Sindhupalchok, which was one of the worst affected of all by the disasters.

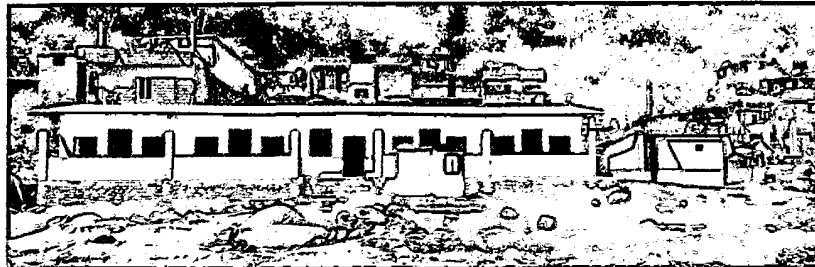
### Activities & Achievements

Our work in Nepal in 2016 fell into several key areas:

#### Providing Holistic Support for Education

In 2016, we focused on providing holistic support for education. This involved not only rebuilding permanent classrooms, but also ensuring they were properly equipped. To help keep children healthy and in class, we also rebuilt other important school infrastructure such as toilets. In 2016 we:

- ❖ *Rebuilt four permanent classrooms at the Shree Bim Adarsha School in Bhaktapur.* After the earthquakes, the school's children were learning in a hot, noisy temporary classroom, and attendance dropped to around fifty students. Our work allowed the kids to move into safe, beautiful new classrooms. This transformed the education of the students in attendance, and encouraged others to return.
- ❖ *Built five permanent classrooms at the Shree Bal Shiksha School in Sindhupalchok district.* This school was badly damaged by the disasters, and its 600 students were forced to learn in temporary classrooms, and even some of the unsafe damaged buildings. Our work enabled the children to move out of their dangerous and deteriorating classrooms and into safe, welcoming new ones.
- ❖ *Provided forty sets of desks and benches to the Shree Bal Shiksha School.* To make sure our new classrooms were properly equipped and useful, we also provided new school furniture. This furniture complied with Nepali government guidelines, and each set was capable of comfortably seating four children.
- ❖ *Provided forty-five further sets of desks and benches to the Shree Lal Kiran and Shree Dhuseni Schools.* We equipped classrooms at these schools in Makawanpur and Dhading districts.
- ❖ *Built new school toilets at the Shree Balkori School in Gorkha district.* Water borne diseases, including cholera, are common in Nepal. So, we also provided toilets here to keep kids healthy and in school.



### Continuing to Meet Immediate Needs

Page | 7

We also continued to respond to immediate needs by providing relief. In 2016 we:

- ❖ *Provided warm blankets to 230 families to help them prepare for winter.* To give survivors protection from Nepal's harsh elements, we provided these relief items in mountainous areas of Sindhupalchok.
- ❖ *Provided sleeping bags and holiday gifts to 50 orphans in Kathmandu.* We gave vulnerable children extra warmth and a little cheer during an orphanage Christmas party.
- ❖ *Provided raincoats for 100 children at the Shree Mahalaxmi School.* In rural Nepal, children often have to walk many miles to attend school so we provided relief to help keep them dry and healthy during the rainy season.
- ❖ *Built a steel framed transitional home in Sindhupalchok.* We worked with the Nepali National Volunteering Programme (NVP) to build this structure for a very vulnerable family who were left homeless by the earthquakes.

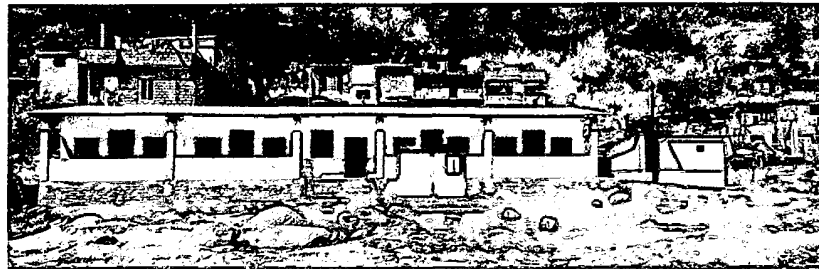
### Supporting Local Organisations

Our projects around the world are often run in partnership with local organisations that are well placed to help their own communities when given access to resources and knowledge. Our work in Nepal in 2016 was no exception, and many of the achievements described above supported the existing efforts of amazing Nepali organisations. Additionally, we:

- ❖ *Helped to rebuild a working community farm in Kathmandu.* Before the earthquakes, this farm supported rural farmers by providing training on sustainable agriculture and overall community development.
- ❖ *We provided technical support, through our in house engineer, as well as volunteer labour to help rebuild the farm's livestock shelter.* This enabled the farm to resume its vital work.







## Our Work: The Philippines

Page | 8

The Philippines is one of the world's most disaster prone countries. Around twenty typhoons strike in an average year. Heavy rains also often lead to flooding, which is very dangerous in densely populated cities like Manila. In 2016 we:

- ❖ Continued our work in and around the city of Tacloban to help survivors recover from super typhoon Haiyan.
- ❖ Continued our vital Disaster Risk Reduction (DRR) and response work on the outskirts of Manila to help protect vulnerable families from frequent disasters.

### Tacloban Activities & Achievements

In November 2013, typhoon Haiyan (known locally as Yolanda) devastated the central Philippines.

Our work in Tacloban in 2016 was focused in one area:

#### Supporting Education

Typhoon Haiyan destroyed over 2,500 schools and other learning facilities, and left children without important learning materials. In response we:

- ❖ *Rebuilt and repaired a day care centre in the community of Matin-ao.* This building was devastated by the typhoon and local children were left without vital opportunities for early learning. We replaced the lost roof, and all the doors and windows. We also repainted and provided furniture.

**We raised ~~£~~£13,679 to support our Tacloban based work, and spent ~~£~~£12,452 helping 1,100 typhoon survivors**



- ❖ *Distributed thousands of books to affected schools.* We helped to transport thousands of books from Manila, and distributed them to schools in the provinces of Leyte and Samar.
- ❖ *Supported the education of the most vulnerable children.* We provided supplies to a school educating fifty children who formerly worked on the Tacloban city dumpsite.



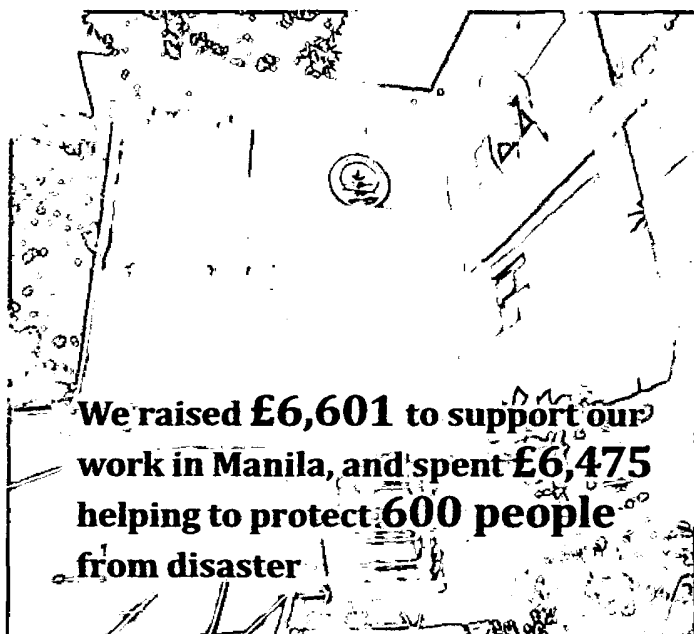
## Manila Activities & Achievements

Page | 9

Manila was hit by severe weather several times during our 2016 year, including monsoon flooding in August. Our work in Manila in 2016 fell into two main areas:

### Investing in Infrastructure to Reduce Disaster Risk

- ❖ *Invested in the Banaba Livelihood & Evacuation Centre to make it watertight at last.* This building was originally started by another charity in 2013. However, their funds ran out before work could be completed, and much of the building remained unusable, especially during heavy rains.



In 2016, we continued our work to complete the construction, and marked a major milestone when the building was finally made watertight in May. This made the centre's top floor usable for the first time. We also provided the building with a new pump to ensure its continued water supply.

- ❖ *Invested in the production of flood rescue boats.* As part of our work on the Banaba Centre we also built a new boat workshop on the building's top floor. This helped to make the boat production process more effective and efficient, enabling the overall project to have an even bigger impact.

The seven boats we provided in previous years also stood ready to respond in 2016. Several of these saw action during the monsoon flooding in August, and over 180 people, including an eight-month old baby, were rescued as a result.

### Investing in Rapid Response

Even the best investments in risk reduction can't stop the flooding completely, so in 2016 we continued to provide our local partners, Buklod Tao, with a standing emergency fund. These funds allowed Buklod Tao to make advance preparations and launch immediate responses even when the weather kept them out of touch. During the August monsoon flooding these funds:

- ❖ *Provided almost 300 nourishing meals that kept evacuees healthy, and allowed them to save vital funds for clean up and rebuilding.*
- ❖ *Purchased phone credit to send early flood warnings, and coordinate the rescue of trapped residents.*



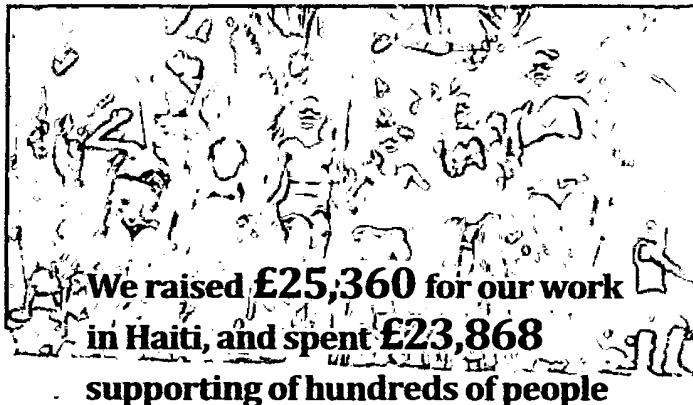


## Our Work: Haiti

Page | 10

In January 2010, an earthquake devastated Haiti, killing an estimated 220,000 people in the process. The entire population of the capital, around 2.8 million people, were affected.

We began work in Port-au-Prince in June 2010, and we're delighted to still support our amazing Haitian partners there to this day. However, we remain mindful of dependency, and so we also help these organisations with their efforts to become more self-sufficient.



### Activities and Achievements

Our work in 2016 continued to support two projects managed by our Haitian partners.

#### The Hands Together to Defend the Children Orphanage (HTDC)

At the HTDC orphanage, we've continued to support around thirty of Port-au-Prince's most vulnerable children.

We kept all the kids housed, in school and fed, but remained conscious of the need to make the orphanage more sustainable in its own right.

So, in 2016, we continued fundraising to buy the orphanage a vehicle it can rent out to earn an income of its own. Towards the end of the year, we agreed to pool resources with another organisation to make this project a reality even sooner. We expect the purchase to happen soon as a result.

#### Job Skills for Adults in Port au Prince

The English in Mind (EIM) Institute grew out of our partnership with Haitian community leaders who knew that, with English, they could find work in Port-au-Prince. In 2016 we continued to provide funding, technical support and oversight, and EIM went from strength to strength.

Separating beginner classes by gender has improved the attendance and performance of its new students, particularly the women who were traditionally a little shy when beginning their studies.

EIM also launched its own social enterprise called EIMAdventures. This responsible tourism business leads volunteers to Haiti. EIM students are hired and trained as guides, and profits are folded back into the school.





## Our Work: At Home

Page | 11

In 2016, we placed a major focus on our own organisational sustainability. We worked with a skilled volunteer to develop a new strategic plan, and launched a new donor club to help cover our essential UK costs. We also worked closely with our Nepal team to improve our internal project processes. This was to make our work more effective, while also better highlighting its impacts.

These efforts have transformed the way we understand and approach our work, both in the UK and overseas. However, we remained severely under-resourced in the UK, and this proved a barrier to converting our new knowledge and approach into tangible financial results during the year.

### Organisational Activities and Achievements

#### Participated in a Strategic Mentoring Programme

Thanks to our partnership with *GlobalGiving* our CEO was fortunate to undertake a strategic mentoring programme with a vice-president of the Salesforce Foundation. This introduced us to Salesforce's own strategic planning tool and process, and this was later used to update our own strategic plan.

#### Prepared to Deploy *Salesforce* for Customer Relationship Management (CRM)

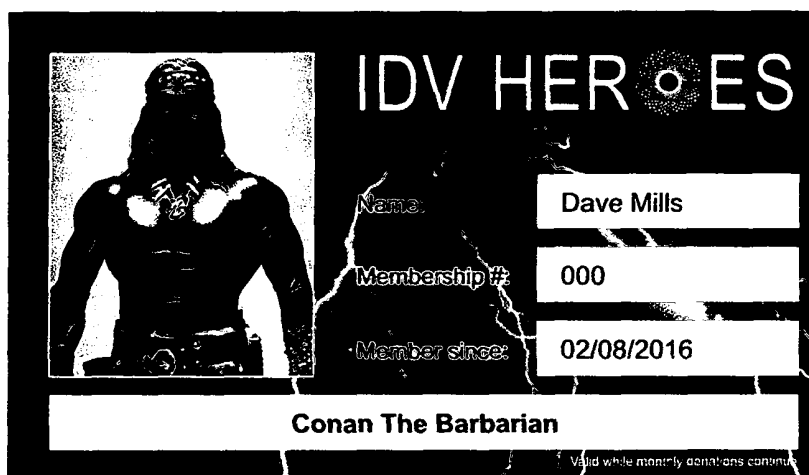
Linked to the above, we received ten free licenses for Salesforce's CRM software. One of our skilled volunteers also began preparing to import our previously segmented mailing list contacts. If completed, this will enable us to better understand how our supporters are engaging, and make our future communications more effective.

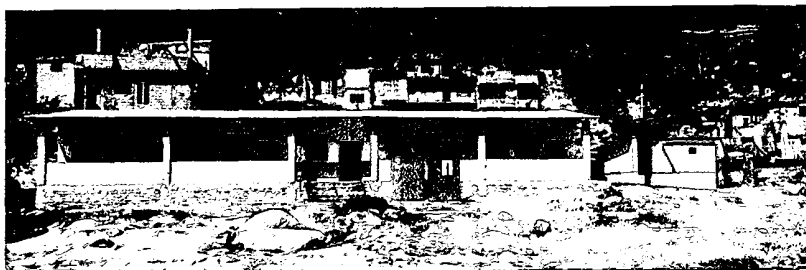
#### Launched a new Donor Club to Help Meet our Essential Project Support Costs in the UK

We began to target more recurring donors through the launch of our Heroes Donor Club. The perk of officially becoming an IDV Hero after setting up a new monthly donation proved attractive. The club recruited an average of two new members a week in the first eight weeks. However, Heroes only launched towards the end of our financial year and, while its uptake is impressive, more funding is still desperately needed to make our UK operations sustainable.

#### Retained Skilled Volunteers

In 2016, we tried to recruit several skilled fundraising volunteers in the UK. Sadly, the roles were still unfilled at the end of the year. Happily, we did retain all our existing volunteers, including those helping with our finance, mailing list management, website and graphic design needs. This allowed our CEO to better focus on the other work described in this section.





# Structure, Governance, & Management

IDV is a charitable company limited by guarantee and is administered according to its Memorandum and Articles of Association. For most of 2016 IDV's Board consisted of four Trustees / Non-Executive Directors, and our Chair, who is also our Head of HR. In June we also welcomed a new Finance Trustee, to increase the overall Board to six members. The Board's roles are:

- Approving the mission, strategies, high-level policies and business plan.
- Performance monitoring and risk management.
- Reporting performance with integrity and transparency.
- Ensuring compliance with laws and regulations.
- Managing its own governance processes.
- Adding value by advising management.

## Risk Management

One of our Board's key roles is managing the risks we face. In our previous annual reports we presented four key threats to our charity, and our on-going responses to them. This year, we've updated the table below based on what we've done to address these key risks in 2016, and on what remains to be done moving forward.

Threat	Current and Planned Responses
In a difficult economic climate, we are over-reliant on two main funding streams – the support of our volunteers' networks, and <i>GlobalGiving</i> . We also generate a majority of our income through one-off donations making income difficult to forecast. Without more robust, diverse and predictable funding, we won't be able to sustain our operations, or achieve our goals.	Towards the end of our 2016 financial year we launched our new Heroes donor club to help meet our essential project support costs in the UK. Uptake before the end of the year was impressive, but this was still not sufficient to meet our UK funding gap in 2017. Many more recurring, and also new major, donors are needed if we are to sustain our current operations in the UK.
Our board lacks diversity and some members also lack detailed technical knowledge in key areas, including the humanitarian and general charity sectors. This places more pressure on our CEO to resolve issues, and holds back the charity's overall progress towards sustainability.	During 2016, and thanks to the hard work of our Chair, our governance was improved in several ways. For example, a free Trustee E-Learning course was identified, and the board members were encouraged to undertake this. Towards the end of the financial year a new finance trustee was also welcomed to the board. This individual now provides an independent perspective from our CEO's in relation to the charity's finances.



Threat	Current and Planned Responses
IDV is understaffed and underfunded. This leaves us without the time or skills we need to build much needed relationships with new funders, and also over burdens our CEO in his day-to-day work.	In 2016, we retained long-term volunteers who helped meet our accounting, mailing list management, website and graphic design needs. Our CEO also participated in a strategic mentoring programme, which led to a new strategic plan and the launch of our Heroes donor club. However, while incredible progress has been made, much remains to be done before we can convert our new knowledge and skills into tangible financial results. For example, our Salesforce CRM is still not in use, and this is holding back our ability to maintain and expand our supporter base.
IDV is not well known outside of the people who have volunteered for us or are personally connected to a volunteer. We won't be able to attract the support we need unless more people find out about IDV.	During the year, and with the help of our volunteer Media Coordinator in Nepal, we successfully expanded the reach of our communications in many ways. For example, our Facebook followers increased by almost 31% to 3,423 people. To expand our network we also joined our local Chamber of Commerce, and our CEO publically presented our work at several forums, including GlobalGiving's UK AGM.

## Reserves Policy and Levels

### Reserves for Overseas Projects and Operations

At all times throughout 2016 we have aimed to ensure that our allocated reserves are sufficient to:

- ❖ Meet 3 months combined project and operating costs for overseas locations where the charity has on-going commitments. This is calculated as 25% of our annual expenditure in these areas, averaged over the preceding two years.

Actual results compared to this policy are described below for each operational location.

- ❖ Our Nepal reserves stand at 106.50% of related project and operating costs for this location, averaged over the past two years. This exceeds our policy target, and we are relatively well placed in terms of our Nepal funding. However, our lack of UK funding will soon begin to undermine our ability to support our overseas work, and we'll have to begin scaling back our operations as a result. This will reduce related expenditure in Nepal in the year ahead.
- ❖ Our Tacloban reserves stand at only 5.71% of our annual project and operating costs for this location, averaged over the past two years. However, our only fixed, on-going commitment in Tacloban is the monthly salary and general expenses, of £326, of our local project manager. In this regard, our related assets of £2,536 at the end of 2016 are sufficient to meet almost 8 months on-going costs. So, we can maintain support for Tacloban while continuing to fundraise for project delivery. However, our UK funding situation is also likely to impact the year ahead in Tacloban.



- ❖ Our Manila reserves stand at 77.59% of our annual project and operating costs for this location, averaged over the past two years and we are above our policy target for this location. We also work solely through local partners, and have no fixed operating costs as a result. Further, we only undertake projects as funding allows. This means that we can maintain support for Manila while continuing to fundraise for project delivery. However, our UK funding levels will again have an impact here.
- ❖ Our Haiti reserves stand at 28.11% of our annual project and operating costs for this location, averaged over the past two years. This is also above our policy target but our lack of predictable UK funding is also starting to undermine our ability to support our Haitian partners. If this situation is not resolved, then our project fundraising capacity will also decrease, and we may have to adopt an “as funding allows” model for Haiti also.

### **Reserves for UK Operations**

At all times throughout 2016 we have aimed to ensure that our unrestricted reserves are sufficient to:

- ❖ Cover one year’s essential administration and governance costs in the UK, such as fees for independent examination of our accounts and the salary of our CEO.

Our organisational reserves, which are available to meet our UK fundraising, operating and governance costs stand at £8,056. We spent £38,247 in these areas during the past year, which places us well below our policy target.

This situation is somewhat improved owing to the fact that £7,139 of 2016’s related expenditure was paid as fees on donations received through online giving platforms. These costs are only incurred as donations are made, so any on-going commitments will be covered as future donations are made.

However, securing continued and predictable staff funding has now become an urgent issue. The trustees have already increased the percentage of project donations allocated towards meeting basic operating cost in the UK to 15%. However, the charity’s ability to continue paying its CEO, and sole UK staff member, is still under threat.

In the past, we have relied on new disasters to replenish our funding reserves however this approach has also become unsustainable. This is because new disasters also bring new commitments, and the charity’s lack of staff resources makes supporting more overseas operations impractical.

As a result, we face hard decisions at the end of our 2016 financial year. Ultimately, we may have to return to being a purely volunteer driven organisation if we are to survive. However, even in this case, we are satisfied that we can meet our essential on-going governance costs, based on a spending of just £950 on these in 2016.



## The Year Ahead

Page | 15

As we start our 2017 financial year our charity faces several major challenges. Chief amongst these are our lack of UK funding, and our ability to employ our CEO, and sole UK staff member, beyond the spring of 2017.

Unless the situation changes soon we will have to adapt if we are to survive. One option is to return to being a purely voluntary organisation, but this would still inevitably have a major impact on our ability to support our overseas projects and partners.

As a result, we are very mindful of the future financial security of our partners, particularly the HTDC orphanage in Haiti, who remain largely reliant on our donors to meet the children's basic needs.

As we start 2017 we believe we have a responsibility to start planning for the worst, so that any required transition can be effectively managed. The following sections explain our intended plans for each of our operations in turn.

### Continuing to Support Education in Nepal, while Scaling Back Operations

In 2017 in Nepal our main focus will be to ensure we meet all of our existing commitments, and also make the best use of the funds we have available after our volunteers depart.

#### Continuing to Support Education

In early 2017, we'll continue to provide holistic support for education. To help keep kids healthy and in school we'll build new toilets at the Shree Bal Shiksha School to accompany the classrooms we provided in 2016. We also plan to renovate and repair toilets at the Shree Santa Krishna School just outside Kathmandu.



#### Scaling Back Our Operations

At the same time we'll also begin scaling back our operations in Nepal. This will involve the closure of our base, and the handover of tools and office equipment to other small charities. We'll stop registering new volunteers, but we will welcome all those we've already accepted. While they're in country we'll also continue to provide them with project work, accommodation and meals.

#### Making the Best Use of Available Funding

Although we won't stop accepting Nepal donations immediately, we will stop actively fundraising in the near future. We'll also focus on making the best use of the funding we have available after our international volunteers depart in the spring. For the remainder of 2017 we'll continue to work with local partners and actors to provide support like schoolbooks, and possibly even further classrooms.





## School Books and Trucks in Tacloban

Page | 16

After three years of providing relief and supporting recovery, our operations in Tacloban will sadly close in the first half of our 2017 year. However, we'll continue making an impact until the very end.

### Supporting Education

In early 2017 we'll help to transport a further 20,000 schoolbooks from Manila to Tacloban. We'll then help distribute these to typhoon-affected schools.

### Handover of Trucks

Once all project work is completed we'll handover our two trucks to local partners so that they can continue helping protect communities from disaster. The first will be donated to a radio group in Tacloban, and will become a mobile communications hub after future typhoons. The second will be transported to Manila to support our going Disaster Risk Reduction (DRR) work in the capital.



## Continued Investments in Resiliency in Manila

Manila remains incredibly vulnerable to typhoons and other disasters. So, in 2017 we'll continue our DRR work in the community of Banaba through our local partners, Buklod Tao.

### The Banaba Livelihoods and Evacuations Centre

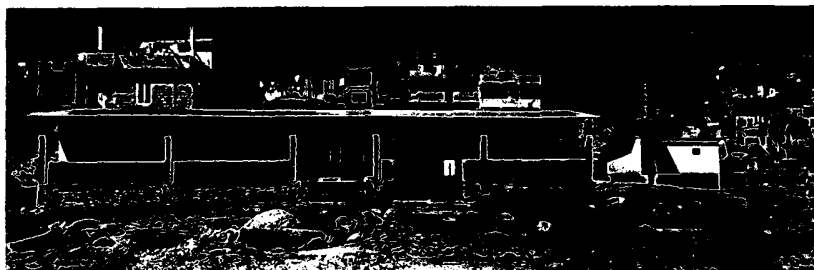
Although we made great progress on building work in 2016, the centre remains incomplete. In early 2017 we'll continue work on the external rendering, before turning our attention to the building's interior. However, as we move into the second half of our 2017 year, our fundraising capacity will likely decrease, and progress may slow again as a result.

### Funding Rapid Response and Rescue Boats

Floods in 2016 again showed that Buklod Tao is well placed to act as a first responder, and that rescue boats save lives. In 2017, we'll continue providing Buklod Tao with a rolling emergency fund, which we have ample funding to maintain throughout the year. We'd also like to provide more rescue boats. However, a lack of fundraising capacity in the second half of the year may prevent this.

## Reducing Reliance in Haiti

In 2017, we'll continue to support our Haitian partners, while being ever more mindful of their need for future self-reliance.



### **The HTDC Orphanage**

Page | 17

The orphanage continues to provide a very high standard of care for its kids, but remains largely reliant on our donors. We will continue to fundraise for a vehicle, and by pooling resources with another of the orphanage's partners, we're aiming to complete the purchase in the first half of our 2017 financial year. The orphanage will then hire out the vehicle to earn its own income. This will reduce their reliance on our donors by up to a third.

More support will still be needed, and we'll aim to provide this by continuing to fundraise on GlobalGiving throughout the year. While our capacity to do so will likely be reduced in the second half of the year, this project has a very strong existing supporter base, and continued success in this case should be the easiest to achieve.

### **The English in Mind Institute**

In 2016 EIM's own volunteer trips generated enough income to meet the schools monthly running costs. As a result, our support was invested in EIM's future through the further purchase of land.

In 2017, we hope to continue supporting EIM financially, but a lack of fundraising capacity in the second half of the year may also impact on this. At the very least we hope to continue providing financial oversight through skilled voluntary support.



## **Adapting to Survive in the UK**

In 2017 our work in the UK will be divided into two halves.

### **Consolidation and Clean Up**

In the first half of our 2017 financial year we'll work hard to meet all existing commitments to our projects, partners and volunteers. However, we'll also begin taking steps to scale back or close down our overseas operations. We'll also focus on UK administrative tasks, like financial accounting, and otherwise prepare the charity for having no paid staff members beyond the spring.

### **Transition and Reassessment**

In the second half of the year we'll transition to having no paid staff members. As a result our long-term ability to continue operating is uncertain. However, if we are to survive then we must also adapt, and one option is to return to a purely voluntary model.

While our capacity would still be significantly reduced, this would allow us to continue providing important support "as funding allows". However, this approach would be entirely reliant on the continued involvement of our current CEO and key long-term volunteers.

The relevant parties are keen to help, but only time will tell what's ultimately possible. If this approach is adopted, it will require reassessment towards the end of 2017.



## Financial Review

Page | 18

We're committed to spending as much as possible on supporting our programmes in overseas disaster zones, rather than on our UK overheads and fundraising costs.

**In 2016 we spent over 75p of every £1 on our overseas programmes.**

This was a decrease, from almost 80p of every £1 in 2015, but our absolute UK expenditure actually fell slightly in 2016 (from £38,738 to £38,247), even as we continued to support projects in four overseas locations.

Overall, we believe we continue to offer our donors good "value" for their money.

### Total Income Decreased by Almost 27% in 2016

Sadly, and despite our best efforts, our income from individual donations, supporter events, and grants, all fell significantly in 2016. As a result, our total income fell by almost 27%.

The table below illustrates this, and also provides a breakdown of incoming resources by revenue stream for each of the last three years. There were two key reasons for this fall in income, which are described below the table.

Incoming Resources by Revenue Stream	Total		Total		Total	
	2016		2015		2014	
	£	%	£	%	£	%
Individual Donations (Given Directly)	£74,416.17	52.23	£91,222.35	46.92	£102,304.00	46.18
Individual Donations (Supporter Events)	£257.78	0.18	£16,973.87	8.73	£23,970.00	10.82
Individual Donations (Online Schemes)	£482.30	0.34	£377.19	0.19	£920.00	0.42
IDV Fundraising Events and Sales	£0.00	0.00	£0.00	0.00	£78.00	0.04
Corporate Donations	£800.00	0.56	£1,349.37	0.69	£520.00	0.23
Grants	£59,611.26	41.84	£83,824.61	43.12	£78,816.00	35.57
Volunteer Contributions	£6,923.44	4.86	£671.76	0.35	£14,941.00	6.74
<b>Total Incoming Resources</b>	<b>£142,490.95</b>	<b>100.00</b>	<b>£194,419.15</b>	<b>100.00</b>	<b>£221,549.00</b>	<b>100.00</b>
<i>Difference on previous year</i>	<i>-£51,928.20</i>	<i>-26.71</i>	<i>-£27,129.85</i>	<i>-12.25</i>	<i>n/a</i>	<i>n/a</i>

Firstly, our lack of staff resources made responding to new disasters impractical. During the year GlobalGiving contacted us twice in relation to possible grants for new work. However, due to our existing commitments and lack of underlying capacity, we sadly had to decline support in both cases.



Secondly, and as stated in a previous chapter, despite much preparation being done our Salesforce CRM system is still not operational. So, although our work in Nepal attracted many new supporters, our ability to effectively engage with them, as well as those who support our work elsewhere, was held back. Given that we often raise funds through engaging, personalised emails, our lack of a CRM system began to negatively affect the amount of direct individual donations received.

## **UK Funding Under Pressure despite an Increased Allocation**

To ensure the quality and impact of our overseas work, we have to incur some essential project support costs in the UK.

Many donors are reluctant to cover these costs though, and so we have traditionally survived by allocating a percentage of general project donations towards these UK costs. As our total income fell, it was necessary to increase the percentage of one-off project donations allocated to 15%

This increase, from 10% in previous years, allowed us to continue paying our CEO and sole UK employee during the year. We also launched our Heroes donor club to try to secure more predictable UK funding for 2017. However, although uptake of our Heroes programme was encouraging, it was sadly not sufficient to cover our UK funding gap during the year ahead.

We have previously relied on new disasters to replenish our UK funding reserves, through the discussed percentage allocation. However, this approach has become unsustainable because the charity's lack of staff makes the launch of more overseas operations impractical.

In response, we considered increasing the percentage allocation from one-off donations to 20%. However, we ultimately felt this would risk alienating our existing supporter base.

As a result, even once projected end of year donations are taken into account, we only have enough funding to cover our UK costs until the spring of 2017. We will then be unable to afford any paid UK staff members. The impacts this situation will have on our projects, and our plans in response, are discussed in the previous chapter of this report.

## **An Enduring Partnership with GlobalGiving**

More positively, our continued partnership with GlobalGiving continued to yield significant dividends during our 2016 financial year.

Although grant funding from GlobalGiving fell by almost 29% in 2016, to £59,611, the amount awarded still reflects their continued confidence in our work. As stated above, opportunities for more grant funding were also offered by GlobalGiving, but were declined by us due to capacity issues.

Further, funds raised via their online giving platform fell by only 6.23% in 2016, to £67,345. This demonstrates our continued success with crowd-funding using their website. This gives us confidence in our ability to provide some on-going support to certain overseas partners, even if we have to return to a purely voluntary model.





## Accounts

### Trustee Responsibilities in relation to Financial Statements

Company law requires the directors (trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for the year. In preparing those financial statements, the directors (trustees) are required to:

- ❖ Select suitable accounting policies and then apply them consistently;
- ❖ Make judgements and estimates that are reasonable and prudent;
- ❖ State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- ❖ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The directors (trustees) are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, as well as exercising proper financial controls.

Members of the Board of Trustees, who are Directors for the purpose of company law, and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 4.

### Disclosure of information

In accordance with company law, as the company's Directors, each of the Board of Trustees certify that so far as they are aware:

- ❖ There is no relevant information of which the Charity's Independent Examiner is unaware;
- ❖ As Directors of the company, they have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the Independent Examiner.

### Exemptions

The trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet)



## Declaration

Page | 21

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustee

Sarah Hughes  
Chair of the board  
14 April, 2017



## Independent Examiners Report

Page | 22

I report on the accounts of: International Disaster Volunteers for the year ended 31st August 2016, which are set out on pages 20 to 34.

### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the "2011 Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### Basis of independent examiner's report

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

### Independent examiner's statement

In connection with my examination, no matter has come to my attention, other than those stated below:

1. which gives me reasonable cause to believe that in any material respect, the requirements;
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act,have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jeff Todd FCA

Date:

20/4/17

Outsource Charity Accounts Preparation & Independent Examination Service  
29 Millfield Road  
York, YO43 1NH



## Statement of Financial Activities

Page | 23

### International Disaster Volunteers

(Charity Number: 1132011)

(Registered Company Number: 6985659)

#### Statement of Financial Activities for the year ended: 31st August 2016

		Unrestricted	Restricted	Total	Total
	Note	funds	funds	2016	2015
<b>Income</b>	3	£	£	£	£
Donations and grants	3.1	5,378	130,190	135,568	193,747
Other income	3.2	-	6,923	6,923	672
<b>Total income</b>		<b>5,378</b>	<b>137,113</b>	<b>142,491</b>	<b>194,419</b>
<b>Expenditure</b>	4				
Raising funds	4.1	463	9,059	9,522	10,206
Charitable activities	4.2	28,574	115,018	143,592	179,493
Other expenditure	4.3	-	2,915	2,915	2,316
<b>Total expenditure</b>		<b>29,037</b>	<b>126,992</b>	<b>156,029</b>	<b>192,015</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(23,659)</b>	<b>10,121</b>	<b>(13,538)</b>	<b>2,404</b>
<b>Gross transfers between funds</b>		23,208	(23,208)	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>(451)</b>	<b>(13,087)</b>	<b>(13,538)</b>	<b>2,404</b>
<b>Other recognised gains/(losses)</b>		-	-	-	-
<b>Net movement in funds</b>		<b>(451)</b>	<b>(13,087)</b>	<b>(13,538)</b>	<b>2,404</b>
<b>Net Income/(Expenditure) for the year</b>		<b>(451)</b>	<b>(13,087)</b>	<b>(13,538)</b>	<b>2,404</b>
<b>Total funds brought forward</b>		<b>8,507</b>	<b>87,580</b>	<b>96,087</b>	<b>93,683</b>
<b>Total funds carried forward</b>		<b>8,056</b>	<b>74,493</b>	<b>82,549</b>	<b>96,087</b>





## Balance Sheet

Page | 24

### International Disaster Volunteers

(Charity Number: 1132011)

(Registered Company Number: 6985659)

Balance Sheet as at: 31st August 2016

		2016	2015
	Note	£	£
<b>Fixed Assets</b>			
Tangible assets	7	-	2,053
<b>Total Fixed Assets</b>		<u>-</u>	<u>2,053</u>
<b>Current Assets</b>			
Cash at bank and in hand		83,406	89,768
Debtors & Prepayments	8	-	5,722
<b>Total Current Assets</b>		<u>83,406</u>	<u>95,490</u>
<b>Current Liabilities: amounts falling due within one year</b>			
Creditors & Accruals	9	857	1,456
<b>Net Current Assets /(Liabilities)</b>		<u>82,549</u>	<u>94,034</u>
<b>Total Assets less current liabilities</b>		<u>82,549</u>	<u>96,087</u>
<b>Funds of the Charity</b>	10		
Unrestricted Funds		8,056	8,507
Restricted Funds		74,493	87,580
<b>Total Funds Carried Forward</b>		<u>82,549</u>	<u>96,087</u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.



The directors (trustees) acknowledge their responsibilities for:

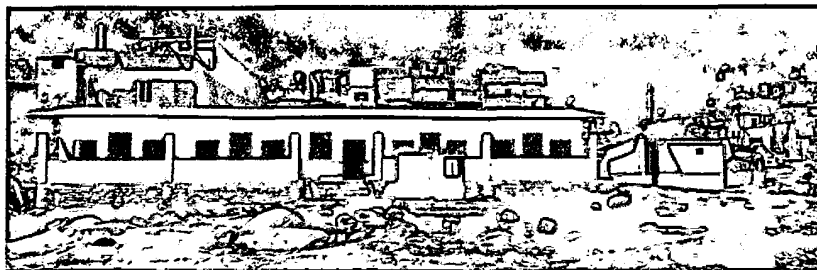
Page | 25

- i. ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii. preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The financial statements were approved by the trustees and signed on their behalf by:

Sarah Hughes  
Chair of the Board  
14 April, 2017



## Notes to the Accounts for the Year Ended 31st August 2016

Page | 26

### 1. Basis of preparation

#### 1.1 Basis of accounting

The financial statements are prepared under the historical cost convention. In the year, International Disaster Volunteers adopted the 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 (Charities SORP (FRS 102)) effective from January 2015.

This has resulted in some changes to the presentation of the Statement of Financial Activities in the current year and, where applicable, the prior year comparative figures have been reclassified to conform with the revised presentation. The adoption has resulted in minor changes to the accounting policies for income to clarify the timing of income recognition but these did not have any impact on the recognition or measurement of income in the current or for prior periods.

### 2. Accounting policies

#### Income

##### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- receipt is probable; and
- the monetary value can be measured with sufficient reliability

##### Incoming resources with related expenditure

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.



## **Expenditure and Liabilities**

Page | 27

### **Resources expended**

Cost of raising funds comprises those costs associated with attracting voluntary income.

### **Charitable activities**

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### **Foreign Currencies**

Assets and liabilities in foreign currencies at the year end have been converted into UK Sterling at the rate of exchange applicable at the date of the Balance Sheet. Transactions in foreign currencies during the financial year have been converted into sterling using the exchange rate on the day of the transaction. Exchange rate differences are taken into account in arriving at the operating result.

The total value of assets and liabilities held in foreign currencies at the year-end was £9,235.75 (\$8,046.61 (US Dollars), PHP 21,630.12 (Philippine Pesos) and NPR 387,162.56 (Nepalese Rupees) held in cash) calculated using applicable exchanges as of 31st August 2016 (\$0.7618 to £1, PHP 0.0163 to £1 and NPR 0.0071).

### **Assets**

#### **Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation. Depreciation is provided at rates to write off the costs less estimated residual value of each asset over its expected useful life as follows:

Motor Vehicles: 33% Straight Line Basis

### **Fund accounting**

Unrestricted funds are funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.



### 3. Income

Page | 28

	2016			2015		
	Unrestricted Funds	Restricted Funds	Total 2016	Unrestricted Funds	Restricted Funds	Total 2015
	£	£	£	£	£	£
<b>Donations and grants</b>						
Individual Donations	5,128	70,028	75,156	4,877	103,696	108,573
Corporate Donations	250	550	800	250	1,099	1,349
Grants	-	59,612	59,612	160	83,665	83,825
	<u>5,378</u>	<u>130,190</u>	<u>135,568</u>	<u>5,287</u>	<u>188,460</u>	<u>193,747</u>
<b>Other income</b>						
Volunteer Contributions	-	6,923	6,923	-	672	672
	<u>-</u>	<u>6,923</u>	<u>6,923</u>	<u>-</u>	<u>672</u>	<u>672</u>
<b>Total Income</b>	<u><b>5,378</b></u>	<u><b>137,113</b></u>	<u><b>142,491</b></u>	<u><b>5,287</b></u>	<u><b>189,132</b></u>	<u><b>194,419</b></u>

### 4. Expenditure

	2016			2015		
	Unrestricted Funds	Restricted Funds	Total 2016	Unrestricted Funds	Restricted Funds	Total 2015
	£	£	£	£	£	£
<b>Raising funds</b>						
Commission charges & fees	463	6,676	7,139	546	9,419	9,965
Fundraising events & T-Shirt costs		2,383	2,383	-	241	241
	<u>463</u>	<u>9,059</u>	<u>9,522</u>	<u>546</u>	<u>9,660</u>	<u>10,206</u>



	2016			2015		
	Unrestricted Funds	Restricted Funds	Total 2016	Unrestricted Funds	Restricted Funds	Total 2015
	£	£	£	£	£	£
<b>Charitable activities</b>						
<b>UK operating costs:</b>						
Staffing costs	25,332	-	25,332	25,000	-	25,000
Staff travel & subsistence	104	146	250	262	148	410
Tools, materials & facilities	-	-	-	157	-	157
Food & drinking water	-	-	-	-	9	9
Transport & communications	229	-	229	612	-	612
Bank charges & transfer fees	159	4	163	139	133	272
Computing & internet	376	-	376	520	-	520
Administration costs	92	-	92	135	-	135
Legal & professional fees	550	-	550	216	-	216
Insurance costs	140	-	140	136	-	136
Marketing communications	642	-	642	259	-	259
Accountancy & Companies House	810	-	810	670	-	670
Trustee indemnity insurance	140	-	140	136	-	136
	<b>28,574</b>	<b>150</b>	<b>28,724</b>	<b>28,242</b>	<b>290</b>	<b>28,532</b>
<b>Overseas operating costs:</b>						
Staffing costs	-	21,266	21,266	-	12,998	12,998
Staff travel & subsistence	-	8,960	8,960	-	7,446	7,446
Rent & utility costs	-	13,380	13,380	-	6,533	6,533
Materials & running costs	-	5,670	5,670	-	982	982
Food & drinking water	-	3,811	3,811	-	3,035	3,035
Transport & communication	-	6,471	6,471	-	5,083	5,083
Bank charges & transfer fees	-	1,675	1,675	-	3,072	3,072
Computing & internet	-	1,480	1,480	-	1,237	1,237
Administration costs	-	525	525	-	57	57
Legal & professional fees	-	2,636	2,636	-	24	24
Insurance costs	-	574	574	-	331	331
Marketing communications	-	459	459	-	-	-
	-	<b>66,906</b>	<b>66,906</b>	-	<b>40,798</b>	<b>40,798</b>



	2016			2015		
	Unrestricted Funds	Restricted Funds	Total 2016	Unrestricted Funds	Restricted Funds	Total 2015
	£	£	£	£	£	£
Overseas project costs:						
Construction costs	-	25,586	25,586	-	45,859	45,859
Education	-	9,349	9,349	-	39,410	39,410
Health	-	1,107	1,107	-	-	-
Basic needs	-	10,027	10,027	-	23,366	23,366
Social	-	215	215	-	407	407
Livelihoods & food security	-	-	-	-	73	73
Other project costs	-	1,678	1,678	-	1,048	1,048
	-	47,962	47,962	-	110,163	110,163
<b>Total charitable activities</b>	<b>28,574</b>	<b>115,018</b>	<b>143,592</b>	<b>28,242</b>	<b>151,251</b>	<b>179,493</b>
Other expenditure						
Losses on exchange rates	-	2,915	2,915	9	2,307	2,316
<b>Total expenditure</b>	<b>29,037</b>	<b>126,992</b>	<b>156,029</b>	<b>28,797</b>	<b>163,218</b>	<b>192,015</b>

## 5. Expenses & Fees

### 5.1 Trustee Expenses

No Trustees were paid expenses in the current or previous year.

### 5.2 Fees for examination or audit of the accounts

	2016	2015
	£	£
Independent Examiner's fees for reporting the accounts	660	600
Other fees paid to Independent Examiner	-	-
	<b>660</b>	<b>600</b>

## 6. Staff Costs

### UK Staff Costs

	2016	2015
	£	£
Gross salary	25,000	25,000
Employers National Insurance contributions	332	-
Pension costs	-	-
	<b>25,332</b>	<b>25,000</b>

Average number of employees during year	1	1
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### International Staff Costs

International staff stipend costs (Philippines)	1,800	6,927
International staff stipend costs (Nepal)	12,479	745
Local staff costs (Haiti)	-	692
Local staff costs (Philippines)	2,876	4,634
Local staff costs (Nepal)	4,110	-
	<b>21,265</b>	<b>12,998</b>

No employee received remuneration in excess of £60,000

## 7. Tangible Fixed Assets

Tangible fixed assets	Motor vehicles
<b>7.1 Cost or valuation</b>	
Balance b/fwd	6,159
Additions	-
<b>Balance c/fwd</b>	<b>6,159</b>
<b>7.2 Depreciation</b>	
Balance b/fwd	4,106
Charge for year	2,053
<b>Balance c/fwd</b>	<b>6,159</b>
<b>7.3 Net book value</b>	
At 31 August 2016	£ -
At 31 August 2015	£2,053

## 8. Debtors and prepayments

	2016	2015
	£	£
Analysis of debtors falling due within one year		
Trade debtors	-	-
Amounts owed by related parties	-	-
Prepayments and accrued income	-	5,722
<b>Total</b>	<b>-</b>	<b>5,722</b>

## 9. Creditors and accruals

	2016	2015
	£	£
Analysis of creditors falling due within one year		
Trade creditors	-	-
Other creditors	-	-
Accruals	857	1,456
<b>Total</b>	<b>857</b>	<b>1,456</b>





## 10. Analysis of Funds

Page | 32

### 10.1 Movement of major funds

#### 2016

Fund Name	Balance B/Fwd	Incoming Resources	Outgoing Resources	Transfers	Balance C/Fwd
<b>Unrestricted Funds</b>					
General Unrestricted Funds	8,507	5,378	29,037	23,208	8,056
	<b>8,507</b>	<b>5,378</b>	<b>29,037</b>	<b>23,208</b>	<b>8,056</b>
<b>Restricted Funds</b>					
Haiti Fund	17,284	25,360	26,184	(6,603 )	9,857
Philippines DRR Fund	5,631	6,609	6,498	(945 )	4,797
Vodafone WoD Fund	6,954	-	-	-	6,954
Philippines Haiyan Fund	3,374	13,679	12,347	(2,170)	2,536
Nepal Earthquake Fund	54,337	91,465	81,963	(13,490)	50,349
	<b>87,580</b>	<b>137,113</b>	<b>126,992</b>	<b>(23,208 )</b>	<b>74,493</b>
	-	-	-	-	-
<b>Total Funds</b>	<b>96,087</b>	<b>142,491</b>	<b>156,029</b>	<b>-</b>	<b>82,549</b>

#### 2015

Fund Name	Balance B/Fwd	Incoming Resources	Outgoing Resources	Transfers	Balance C/Fwd
<b>Unrestricted Funds</b>					
General Unrestricted Funds	12,728	5,287	28,797	19,289	8,507
	<b>12,728</b>	<b>5,287</b>	<b>28,797</b>	<b>19,289</b>	<b>8,507</b>
<b>Restricted Funds</b>					
Haiti Fund	24,311	56,044	56,329	(6,742 )	17,284
Philippines DRR Fund	8,445	4,532	6,958	(388 )	5,631
Vodafone WoD Fund	6,954	-	-	-	6,954
Vodafone G Maher Fund	17	-	-	(17 )	-
Philippines Haiyan Fund	41,228	47,084	80,413	(4,525)	3,374
Nepal Earthquake Fund	-	81,472	19,518	(7,617)	54,337
	<b>80,955</b>	<b>189,132</b>	<b>163,218</b>	<b>(19,289 )</b>	<b>87,580</b>
	-	-	-	-	-
<b>Total Funds</b>	<b>93,683</b>	<b>194,419</b>	<b>192,015</b>	<b>-</b>	<b>96,087</b>



## 10.2 Transfers between Funds

Page | 33

Following the prior agreement of the trustees, 15% (2015 -10%) of the value of single donations, and 100% of the value of recurring donations, were allocated towards meeting basic operating costs in the UK in 2015 and 2016. These costs include fees associated with preparing the charity's annual accounts and also with employing staff essential to running the organisation on a day-to-day basis. In the 2016 year this resulted in transfers of £ 23,208 (2015 - £19,289) from restricted to unrestricted funds.

## 10.3 Restricted Funds

### **Haiti Fund - A fund established to help those affected by the January 2010 Haitian Earthquake.**

The Haiti fund was established to provide relief of financial need and suffering among victims of the 2010 Haitian Earthquake in the form of reconstruction aid and initial relief for persons, bodies and organisations affected, including but not limited to the removal of the unwanted after-effects of disaster (such as rubble), the reconstruction of key community buildings, facilities and homes, and helping with community organisations.

### **Vodafone World of Difference Fund – a fund for International Salary Costs & Expenditure**

This fund was established in relation to a grant received to fund salary costs and expenses in relation to the charity's Haiti Programme.

### **Philippines DRR Fund – a fund established to help those affected by disasters in the Philippines**

The charity's Philippines DRR Fund (previously just Philippines Fund) was established to provide relief of financial need and suffering among survivors of recurring natural disasters in the Philippines in the form of reconstruction aid and initial relief for persons, bodies and organisations affected, including but not limited to the removal of the unwanted after-effects of disaster (such as rubble), the reconstruction of key community buildings, facilities and homes, and helping with community organisations.

### **Philippines Haiyan Fund – a fund to help those affected by Typhoon Haiyan**

The charity's Philippines Haiyan Fund was established to provide relief of financial need and suffering among survivors of typhoon Haiyan in November 2013 in the form of reconstruction aid and initial relief for persons, bodies and organisations affected, including but not limited to the removal of the unwanted after-effects of disaster (such as rubble), the reconstruction of key community buildings, facilities and homes, and helping with community organisations.

### **Nepal Earthquake Fund - A fund established to help those affected by the April and May 2015 Earthquakes**

The charity's Nepal Earthquake Fund was established to provide relief of financial need and suffering among survivors of the Nepal earthquakes in April and May 2015, in the form of reconstruction aid and initial relief for persons, bodies and organisations affected, including but not limited to the removal of the unwanted after-effects of disaster (such as rubble), the reconstruction of key community buildings, facilities and homes, and helping with community organisations.



## 11. Net assets between funds

Page | 34

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Fund balances at 31st August 2016</b>			
Fixed assets	-	-	-
Current assets	8,913	74,493	83,406
Current liabilities	(857 )	-	(857 )
	<u>8,056</u>	<u>74,493</u>	<u>82,549</u>

## 12. Transactions with related parties

### 12.1 Remuneration and benefits

No related party transactions were undertaken during the year. Transactions in the previous year were:

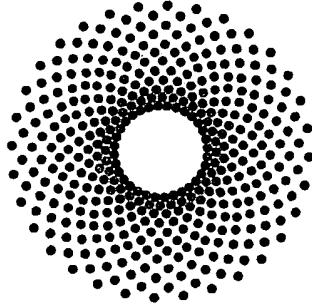
#### 2015

Name of trustee or related party	Relationship to charity	Description of the transaction(s)	£
Andy Chaggar	Trustee	Staff salary	25,000
Andy Chaggar	Trustee	Staff travel and Subsistence	1,681
Emma Taylor	Trustee	Staff Salary	-
Emma Taylor	Trustee	Volunteer travel & Subsistence	72
			<u>26,753</u>

Andy Chaggar was a trustee until 28 February 2015 and was employed on a part time basis to oversee the charity's work in all countries. As Mr Chaggar was an acting trustee of the charity until February 28, 2015, consent for his salary payment was obtained from the Charity Commission as required under clause 5(4)(ii) of the charity's Memorandum of Association.

## 13. Contingent Liabilities

The balance of the Vodafone World of Difference Fund, totalling £6,954, continues to be held as a contingency against liability for National Insurance Contributions due on the salary payments made to Mr A Chaggar during the 2011 and 2012 financial years. These salary payments were made in respect to Mr Chaggar's employment overseas. During the 2016 financial year no further clarification was sought or received from HMRC in relation to the amount of NI due on these payments.



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