

# 2020 Annual Report & Financial Statements

Approved By The Trustees  
17/05/2021

WEDNESDAY



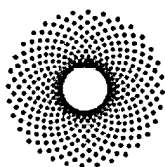
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INTERNATIONAL  
DISASTER  
VOLUNTEERS  
changing the lives of survivors & volunteers worldwide

Charity number: 1132011  
Registered Company number: 6985659



## Executive Summary

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As IDV's CEO I will remember 2020 as a year that brought many challenges and changes. Like everyone I had to adjust to living in a Covid-19 world. I also became a father for the first time. At the start of 2020 I wasn't sure how I was going to find the time to do half of what I needed to. Like many others, I often simply did what I could, when I could. These acts added up however, and I am happy to report that in 2020, thanks to our incredible donors and volunteers, IDV was able to help 5,500 families affected by or at risk of disaster to weather the storms around them.

During the year our donors' generosity enabled us to raise well over £22,000. While this was a decrease of almost 47% from 2019, we started our 2020-year with relatively significant reserves for our overseas projects after the reallocation of UK funding at the end of the previous year. These reserves, combined with new donations, enabled us to continue supporting our existing projects and partners.

In the Philippines we continued our vital Disaster Risk Reduction (DRR) work in Banaba, on the outskirts of Manila. This included making further investments in the Banaba Livelihood and Evacuation Centre, which shelters families during frequent typhoons and floods. We also repaired and refurbished the eleven flood rescue boats we have provided since 2013, as well as another six originally funded by others. This fleet of seventeen boats is now protecting over 5,400 families at risk of frequent disaster. While Banaba was thankfully spared the worst impacts of disaster in 2020, the threats of typhoons Tisoy and Ursula were a powerful reminder of why our continued support of these projects is essential.

In Haiti we continued to support the HTDC Orphanage, which houses, feeds and educates some of Port-au-Prince's most vulnerable children. We've supported the orphanage for over ten years and have previously made progress towards helping them to become self-sufficient. However, 2020 was particularly challenging for the orphanage as political protests which started in the previous year began to boil over. The unrest was already driving up costs of essential items when Covid-19 struck, and the pandemic's impacts on the global economy placed even more financial pressure on the orphanage due to reduced assistance from other supporters. So, our focus in 2020 was simply to help the HTDC Orphanage to weather the storm.

Finally, we also supported a small, one-off Covid-19 relief project in Khao Lak, Thailand. Khao Lak holds a unique place in many of our co-founders' hearts as it's the town where we first volunteered together after the 2004 tsunami. Following an appeal from another of our volunteers we helped provide food relief for individuals affected by the halting of international tourism due to travel restrictions.

The rest of this report details our work and successes in 2020, as well as our plans for the year ahead. If you want to learn more, please visit us at [www.IDVolunteers.org](http://www.IDVolunteers.org), or email me using [andy@IDVolunteers.org](mailto:andy@IDVolunteers.org)

Our Warmest Regards,

Andy Chaggar  
IDV Chief Executive Officer

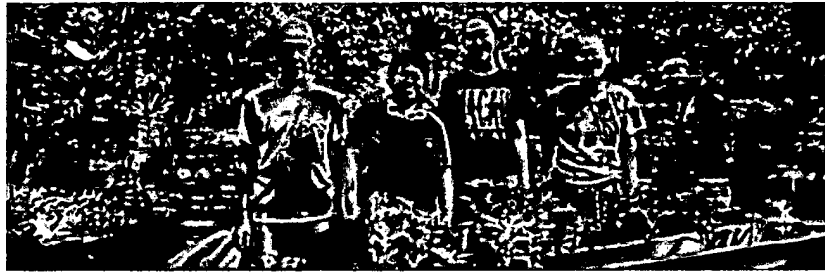


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## Reference & Administration

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<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>Bankers</b>	HSBC Bank Plc 2-6 Gallowtree Gate Leicester, LE1 1DA
<b>Independent Examiner</b>	Karen Wood Outsource The Hiscox Building Peaseholme Green York, YO1 7PR



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

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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	Trustee / Non-Executive Director	n/a	
Ben Smith	Trustee / Non-Executive Director	n/a	
David Mills	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

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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.



### Weathering the Storm

In 2020 our amazing donors enabled us to raise well over £22,000 to support disaster affected and vulnerable communities around the world. This was a drop of almost 47% compared to the previous year, which was partly due to the impacts of Covid-19 on the global economy.

However, we started the year with relatively significant reserves for our overseas projects which, combined with new donations, enabled us to support almost 5,500 disaster affected and at-risk families during the year.

This is a great achievement considering we continue to be run entirely by volunteers who, like everyone, are also trying to adjust to the challenges and changes 2020 has brought with it. We are enormously grateful to our donors and volunteers for their ongoing commitment during this time.

Many of the challenges of 2020 look set to continue into 2021, including those faced by our partners in the Philippines and Haiti. However, thanks to our incredible donors and volunteers we stand ready to help our partners weather the continued storm in the year ahead.



## Our Work: The Philippines

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**We raised £2,923 to support our work in Manila, and spent £7,528 protecting over 5,400 families from disaster.**

Around twenty typhoons strike the Philippines in an average year, making it one of the world's most disaster prone countries.

In 2020 we continued our vital Disaster Risk Reduction (DRR) work in Banaba, on the outskirts of Manila. Banaba was spared the worst from the year's strongest typhoons, Tisoy and Ursula, but the threat of a major, direct hit on the country's capital remains ever present.

### Manila Activities & Achievements

In 2020 in Manila we:

- ❖ **Invested in the Banaba Livelihood & Evacuation Centre.** In 2020 we continued building the centre's capacity to host evacuees during the regular storms and floods which strike.

Having installed forty-one family cubicles, a small solar system and a drinking water purifier in the previous year we turned our attention to the sanitation system in 2020. We supported the construction of a three-storey metal water tower that elevated two 1,300l tanks and two 200l tanks to the Centre's top floor. As a result, the large tanks can now gravity feed the Centre's showers and toilets, and the two smaller tanks have boosted the supply to the water purifier.

- ❖ **Refurbished and expanded a fleet of rescue boats.** We restored and refurbished the eleven rescue boats we have provided since 2013, as well as another six originally funded by others. These seventeen boats are now protecting over 5,400 families in and around Banaba. At the end of the year, with this essential maintenance completed, work started on our twelfth new flood rescue boat.



- ❖ **Empowered the next generation.** Banaba's residents know that reducing the risk of disasters is closely linked to protecting their environment, and they're always keen to engage, educate and empower the next generation to do their part.

So, we supported regular Saturday activities for sixty-five young people aged 5-14. These activities; which included urban container gardening, nature hikes and tree-climbing; all educated the young people about the importance of protecting the environment. They also gave them the chance to interact with nature while having fun. Healthy snacks and transport were also provided.



## Our Work: Haiti

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In January 2010, a devastating earthquake killed an estimated 220,000 people in Haiti.

We started work in Port-au-Prince in June 2010 and one of our first partnerships was with the HTDC orphanage. Over the years we have worked closely with HTDC's Director to help the orphanage become more self-sufficient, but 2020 has brought multiple challenges to the progress made. These included continued political unrest and the economic impacts of Covid-19. So, our focus in 2020 was simply to help HTDC weather the storm.

### Activities and Achievements

The start of the year was particularly challenging for the HTDC orphanage, as political protests which had simmered for months began to boil over.

Tyre barricades, often set alight, made travel difficult, unpredictable and dangerous. The *Clercine* neighbourhood, home to the orphanage, lies between two of the most volatile areas, and access to food, water, electricity and other fuel all became extremely limited.

So, after almost a decade in the property HTDC's Director made the difficult choice to look for a new home for the children. Happily, the search soon paid off and we were able to pay the rent on a new house. By the end of the year the children were settled into a much safer neighbourhood close the USA Embassy.

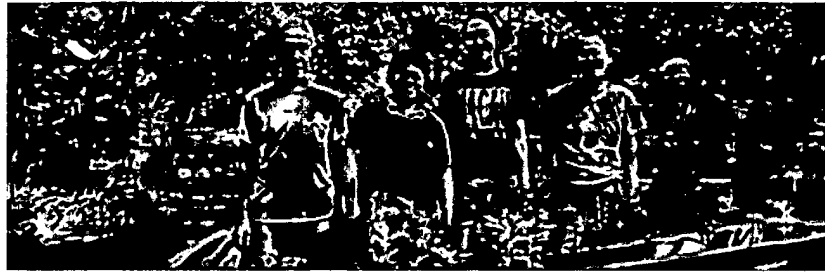


The new location means more security as well as running water and electricity for more hours during the day. While the new house is smaller, there's a wonderful shaded garden for the children to play in. HTDC's Director was also able to move the small playground we provided at the old house in the previous year, making it a fun place for the children to weather the storm outside the gates.

The lower rent for the new house has provided a much-needed financial saving. This is vital because political unrest and inflation were driving up costs even before Covid-19, and the pandemic's impacts on the global economy mean that support for HTDC from its other international partners has also been squeezed.

In addition to paying the rent, we were able to continue our monthly contributions to meet HTDC's running costs in 2020. We also stand ready to fill further gaps that emerge as the pandemic and political unrest look set to rumble on.





# Structure, Governance, & Management

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IDV is a charitable company limited by guarantee and is administered according to its Memorandum and Articles of Association. For the whole of the 2020-year IDV's Board consisted of four Trustees / Non-Executive Directors, and our Chair, who is also our Head of HR. 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.

On a day-to-day basis IDV is managed by its CEO, who continues to volunteer his time to support the charity and its overseas projects. For existing projects with established budgets authority for day-to-day decision making is delegated to the charity's CEO. For new or ad-hoc projects the CEO seeks advice and approval from the Board before activities are undertaken.

## Risk Management

The main risk the Trustees identified for 2020 remains the same as for the previous two years - that the charity would stagnate due to the reduction in scope and profile of its work after transitioning back to being entirely run by volunteers in 2017.

Our income did fall significantly in 2020, as described in a later chapter, but we still raised well over £22,000. We also started 2020 with relatively significant reserves for our overseas projects owing to the reallocation of £18,000 from UK funding at the end of the previous year. These facts combined meant that we were able to support almost 5,500 disaster affected and at-risk families during the year.

Further, while most of these 5,500 families were supported via our long-standing projects in Haiti and the Philippines, we also found an opportunity to keep the charity's work relevant and fresh by supporting a small Covid-19 relief project in Thailand. More could have been done to build on this opportunity, but our volunteer CEO had less time available in 2020 due to the birth of his daughter.

The risk of stagnation remains present for the year ahead, which looks set to bring continued global challenges. However, our CEO, Trustees and other volunteers remain committed to the charity and will continue to look for practical opportunities to keep its work fresh and sustainable in the year ahead. At a minimum we're confident that we can continue to help our existing projects and partners to weather the storm.



## Reserves Policy and Levels

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### Reserves for Overseas Projects and Operations

At all times throughout 2020 we aimed to ensure that our allocated reserves were 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.

Having consolidated our operations in previous years we have no more ongoing commitments in Nepal or in Tacloban, the Philippines. We continue to hold £111 (2019 £112) in funding for Tacloban, the use or reallocation of which has not yet been determined by our Trustees.

Actual results compared to the above policy are described below for each remaining overseas location.

- ❖ Our Manila reserves stand at 93.11% of our annual project and operating costs for this location, averaged over the past two years, which exceeds our policy target. So, we are confident we can maintain support for Manila in 2021.
- ❖ Our Haiti reserves stand at 106.29% of our annual project and operating costs for this location, averaged over the past two years. This is also above our policy target, so we are confident that we can also maintain support for the HTDC orphanage in 2021.

### Reserves for UK Operations

At all times throughout 2020 we aimed to ensure that our unrestricted reserves were sufficient to:

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

Our organisational reserves, which are available to meet our UK fundraising, operating and governance costs stand at £2,902. We spent £3,367 in these areas during the past year, which places us below our policy target. This is partly due to the percentage of donations allocated towards meeting the basic operating costs in the UK being reduced to 5% in 2020 (2019 10%).

However, £2,045 of 2020's 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 automatically covered as future donations are made.

In all cases we are very confident that we can meet our essential on-going administration and governance costs based on a spending of £816 on these in 2020 (2019 £876).



## The Year Ahead

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As we start 2021 we look forward to continuing to support our projects and partners in Port-au-Prince, Haiti, and in Manila, the Philippines.

### Continued Investments in Resiliency in Manila

Manila remains incredibly vulnerable to typhoons and floods. So, we will continue our vital DRR and response work in the community of Banaba through our amazing local partners, Buklod Tao.

#### The Banaba Livelihoods and Evacuations Centre

In 2020 the Centre continued to shelter evacuees during storms. Outside of disasters it was also used as a hub for many important community projects, although activities were somewhat curtailed due to Covid-19 restrictions.

In 2021 we will work with Buklod Tao to further improve the centre and to help them implement Covid-19 security protocols so that it can still be safely used when its needed most.



#### Funding Rapid Response and Rescue Boats

Typhoons Tisoy and Ursula showed yet again that Buklod Tao is well placed to act as a first responder, and that rescue boats are vital to keeping communities safe. In 2021, we'll continue providing Buklod Tao with a rolling emergency fund, and provide as many more rescue boats as funding allows.

### Standing by the HTDC Orphanage in Haiti

In 2021 we will continue helping HTDC to weather the dual storms of political unrest and Covid-19.



We will continue helping to keep the children fed and in school, as well as meeting rent payments which are the foundation of their security.

If the situation stabilises then we would like to resume plans to build the orphanage a new house to save on future rent, but we remain pragmatic about the prospects while the country continues to face overlapping and unpredictable hazards.

What we do know for sure is that we will do whatever we can to continue standing by the HTDC orphanage and the children in its care.



## Financial Review

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We are 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 2020 we spent just under 90p of every £1 on our overseas programmes.**

This was an increase from just under 81p of every £1 in 2019, meaning we have provided our donors even more value for their money than in the previous year.

### Significant fundraising success despite challenging circumstances

Our total income fell by almost 47% in 2020. This was due to several factors, including the impacts of Covid-19 on the global economy and our volunteer CEO having less time available following the birth of his daughter. However, we still raised well £22,483 to support our vital work overseas, a significant achievement given the circumstances.

Total Incoming Resources	2020	2019
	<b>£22,483</b>	<b>£42,269</b>
Difference on previous year (£)	-£19,786	n/a
Difference on previous year (%)	-46.81%	n/a

### An Enduring Partnership with GlobalGiving

Our continued fundraising capacity is in large part thanks to our ongoing partnership with GlobalGiving.

In our 2020 year we raised £19,166 using their online giving platform and were once again named a top-ranked organisation on their website.

This continued success with crowdfunding gives us confidence in our ability to continue supporting partners in Haiti and Manila, the Philippines in the year ahead.





# 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

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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  
17/05/2021



## Independent Examiners Report

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I report on the accounts of: International Disaster Volunteers for the year ended 31st August 2020, which are set out on pages 15 to 25.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in

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

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

Karen Wood

Date:

20/05/2021

Outsource Charity Accounts Preparation & Independent Examination Service  
The Hiscox Building, Peaseholme Green  
York, YO1 7PR



## Statement of Financial Activities

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### International Disaster Volunteers

(Charity Number: 1132011)

(Registered Company Number: 6985659)

#### Statement of Financial Activities for the year ended: 31st August 2020

	Note	Unrestricted funds	Restricted funds	Total 2020	Total 2019
<b>Income</b>	<b>3</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and grants	3.1	2,007	20,476	22,483	38,728
Other income	3.2	-	-	-	3,541
<b>Total income</b>		<b>2,007</b>	<b>20,476</b>	<b>22,483</b>	<b>42,269</b>
<b>Expenditure</b>	<b>4</b>				
Raising funds	4.1	282	1,763	2,045	3,591
Charitable activities	4.2	1,319	26,027	27,346	27,836
Other expenditure	4.3	-	2,717	2,717	-
<b>Total expenditure</b>		<b>1,601</b>	<b>30,507</b>	<b>32,108</b>	<b>31,427</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>407</b>	<b>(10,031)</b>	<b>(9,625)</b>	<b>10,842</b>
<b>Gross transfers between funds</b>		936	(936)	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>1,343</b>	<b>(10,967)</b>	<b>(9,625)</b>	<b>10,842</b>
<b>Other recognised gains/(losses)</b>		-	-	-	-
<b>Net movement in funds</b>		<b>1,343</b>	<b>(10,967)</b>	<b>(9,625)</b>	<b>10,842</b>
<b>Total funds brought forward</b>		<b>1,559</b>	<b>36,746</b>	<b>38,305</b>	<b>27,463</b>
<b>Total funds carried forward</b>		<b>2,902</b>	<b>25,779</b>	<b>28,681</b>	<b>38,305</b>





## Balance Sheet

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### International Disaster Volunteers

(Charity Number: 1132011)

(Registered Company Number: 6985659)

#### Balance Sheet as at:

31st August 2020

		2020	2019
<b>Current Assets</b>			
Cash at bank and in hand	6	29,381	39,005
Debtors & prepayments		-	-
<b>Total current assets</b>		<b>29,381</b>	<b>39,005</b>
<b>Current liabilities: amounts falling due within one year</b>			
Creditors & accruals	7	700	700
<b>Net current assets /(liabilities)</b>		<b>28,681</b>	<b>38,305</b>
<b>Net assets</b>		<b>28,681</b>	<b>38,305</b>
<b>Funds of the Charity</b>			
Unrestricted Funds	8	2,902	1,559
Restricted Funds	8	25,779	36,746
<b>Total funds carried forward</b>	<b>9</b>	<b>28,681</b>	<b>38,305</b>



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.

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The directors (trustees) acknowledge their responsibilities for:

- 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  
17/05/2021



## Notes to the Accounts for the Year Ended 31st August 2020

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### 1. Basis of preparation

#### 1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and 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))

#### 1.2 Change of basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### 1.3 Change to previous accounts

No changes have been made to account for previous years.

### 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

##### Income 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 expenditure) 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**

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### **Raising funds**

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 £17,065.93 (\$19,078.52 (US Dollars), PHP 177,386 (Philippine Pesos) calculated using applicable exchanges as of 31st August 2020 (\$0.750461 to £1, PHP 0.015493 to £1).

### **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

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	2020			2019		
	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total 2019 £
<b>3.1 Donations and grants</b>						
Individual donations	1,850	20,291	22,141	2,050	36,539	38,589
Grants	157	185	342	-	139	139
	<u>2,007</u>	<u>20,476</u>	<u>22,483</u>	<u>2,050</u>	<u>36,678</u>	<u>38,728</u>
<b>3.2 Other income</b>						
Gain on exchange rates	-	-	-	-	3,541	3,541
	-	-	-	-	3,541	3,541
<b>Total Income</b>	<u><b>2,007</b></u>	<u><b>20,476</b></u>	<u><b>22,483</b></u>	<u><b>2,050</b></u>	<u><b>40,219</b></u>	<u><b>42,269</b></u>

### 4. Expenditure

	2020			2019		
	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total 2019 £
<b>4.1 Raising funds</b>						
Commission charges & fees	282	1,763	2,045	294	3,297	3,591
	<u>282</u>	<u>1,763</u>	<u>2,045</u>	<u>294</u>	<u>3,297</u>	<u>3,591</u>



	2020			2019		
	Unrestricted Funds	Restricted Funds	Total 2020	Unrestricted Funds	Restricted Funds	Total 2019
	£	£	£	£	£	£
<b>4.2 Charitable activities</b>						
UK operating costs:						
Transport & communications	-	-	-	29	-	29
Bank charges & transfer fees	177	-	177	174	-	174
Computing & internet	-	-	-	18	-	18
Administration costs	9	-	9	57	-	57
Insurance costs	116	-	116	115	-	115
Marketing communications	202	-	202	464	-	464
Accountancy & Companies House	700	-	700	700	-	700
Trustee expenses	-	-	-	62	-	62
Trustee indemnity insurance	115	-	115	115	-	115
	<b>1,319</b>	<b>-</b>	<b>1,319</b>	<b>1,734</b>	<b>-</b>	<b>1,734</b>
Overseas operating costs:						
Computing & internet	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Overseas project costs:						
Construction costs	-	4,544	4,544	-	6,665	6,665
Education	-	1,275	1,275	-	5,374	5,374
Health	-	57	57	-	100	100
Basic needs	-	19,063	19,063	15	12,257	12,272
Other project costs	-	1,088	1,088	62	1,629	1,691
	<b>-</b>	<b>26,027</b>	<b>26,027</b>	<b>77</b>	<b>26,025</b>	<b>26,102</b>
<b>Total charitable activities</b>	<b>1,319</b>	<b>26,027</b>	<b>27,346</b>	<b>1,811</b>	<b>26,025</b>	<b>27,836</b>
<b>4.3 Other expenditure</b>						
Losses on exchange rates	-	2,717	2,717	-	-	-
<b>Total expenditure</b>	<b>1,601</b>	<b>30,507</b>	<b>32,108</b>	<b>2,105</b>	<b>29,322</b>	<b>31,427</b>



## 5. Expenses & Fees

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### 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	2020	2019
	£	£
Independent Examiner's fees for reporting the accounts	700	700
Other fees paid to Independent Examiner	-	-
	<b>700</b>	<b>700</b>

## 6. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
HSBC Community	2,122	-	2,122	1,200
HSBC Business	677	-	677	88
HSBC Dollars	-	14,599	14,599	25,701
Haiti Account	-	(282)	(282)	27
Phillipines Account	-	2,748	2,748	1,458
Paypal	-	9,030	9,030	10,044
Cash in hand	103	384	487	487
	<b>2,902</b>	<b>26,479</b>	<b>29,381</b>	<b>39,005</b>

## 7. Creditors and accruals

Analysis of creditors falling due within one year	2020	2019
	£	£
Accruals	700	700
	<b>700</b>	<b>700</b>



## 8. Analysis of Funds

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### 8.1 Movement of major funds

#### 2020

Fund Name	Balance B/Fwd	Incoming Resources	Outgoing Resources	Loss(gain) on Exchange	Transfers	Balance C/Fwd
<b>Unrestricted Funds</b>						
General Unrestricted Funds	1,559	2,007	1,601	-	936	2,902
	<b>1,559</b>	<b>2,007</b>	<b>1,601</b>	<b>-</b>	<b>936</b>	<b>2,902</b>
<b>Restricted Funds</b>						
Haiti Fund		16,239	19,093	2,414	(737)	18,381
Khao Covid relief		1,314	1,168		(64)	82
Philippines DRR Fund		2,923	7,528	303	(135)	7,205
Philippines Haiyan Fund		-	1	-	-	111
	<b>36,746</b>	<b>20,476</b>	<b>27,790</b>	<b>2,717</b>	<b>(936)</b>	<b>25,779</b>
<b>Total Funds</b>	<b>38,305</b>	<b>22,483</b>	<b>29,391</b>	<b>2,717</b>	<b>-</b>	<b>28,681</b>

#### 2019

Fund Name	Balance B/Fwd	Incoming Resources	Outgoing Resources	Diff on Exchange	Transfers	Balance C/Fwd
<b>Unrestricted Funds</b>						
General Unrestricted Funds	16,276	2,050	2,105	-	(14,662)	1,559
	<b>16,276</b>	<b>2,050</b>	<b>2,105</b>	<b>-</b>	<b>(14,662)</b>	<b>1,559</b>
<b>Restricted Funds</b>						
Haiti Fund	5,550	24,914	19,295	(3,478)	9,739	24,386
Philippines DRR Fund	4,681	11,764	9,174	(54)	4,923	12,248
Philippines Haiyan Fund	103	-	-	(9)	-	112
Nepal Fund	853	-	853	-	-	-
	<b>11,187</b>	<b>36,678</b>	<b>29,322</b>	<b>(3,541)</b>	<b>14,662</b>	<b>36,746</b>
<b>Total Funds</b>	<b>27,463</b>	<b>38,728</b>	<b>31,427</b>	<b>(3,541)</b>	<b>-</b>	<b>38,305</b>





## 8.2 Transfers between Funds

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Following the agreement of the trustees, 5% of the value of both single and recurring donations was allocated towards meeting basic operating costs in the UK in 2020. These costs included fees associated with preparing the charity's annual accounts, insurance and other administrative costs essential to running the organisation on a day-to-day basis. In the 2020 year this resulted in total transfers of £936 (2019 -£14,322) from restricted to unrestricted funds.

## 8.3 Restricted Funds

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

The charity's Haiti Fund was established to provide relief of financial need and suffering among survivors 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.

### **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 established to help those affected by the November 2013 Typhoon**

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.

### **Khao Lak (Thailand) Covid Fund – A fund established to help those impacted by Covid-19 and related restrictions**

The charity's Khao Lak Covid-19 Fund was established to provide relief of financial need and suffering among those impacted by the pandemic's emergence in 2020, in the form initial relief for persons, affected.



## 9. Net assets between funds

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### 2020

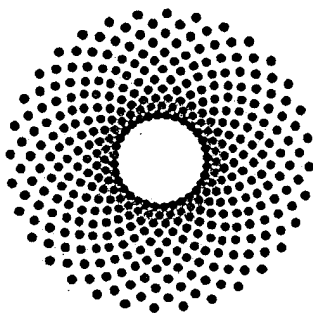
	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Fund balances at 31st August 2020</b>			
Current assets	3,602	25,779	29,381
Current liabilities	(700)	-	(700)
	<b>2,902</b>	<b>25,779</b>	<b>28,681</b>

### 2019

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Fund balances at 31st August 2019</b>			
Current assets	2,259	36,746	39,005
Current liabilities	(700)	-	(700)
	<b>1,559</b>	<b>36,746</b>	<b>38,305</b>

## 10. Transactions with related parties

No related party transactions were undertaken during the year, nor in the previous year.



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