

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

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

Address:

Highfield House
Red Shute Hill
Thatcham
West Berkshire
RG18 9QH

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED

30 JUNE 2022

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

Charity number 1195213

Address Highfield House
Red Shute Hill
Thatcham
West Berkshire
RG18 9QH

Bankers Lloyds Bank
Maidstone Branch
Maidstone
Kent
ME14 1RW

Independent examiners UHY Ross Brooke
Suite I,
Windrush Court
Abingdon Business Park
Abingdon
OX14 1SY

Trustees Dr John Philip
Dr Drago Pausek
Gillian Pearce

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

The Board of Trustees presents its annual report together with the financial statements of the Charity for the period ended 30 June 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Objectives and Activities

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

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

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

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

Achievements and Performance

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

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

Public Benefit

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

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

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

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

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

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

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

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

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

The Ukraine war

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

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

An appeal was launched for funds which received unprecedented support.

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

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

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

Future plans

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

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

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

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

Financial Review

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

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

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

TRUSTEES REPORT

FOR THE PERIOD ENDED 30TH JUNE 2022

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

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

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

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

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

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

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

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

Reserves and Grant Making Policy

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

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

Structure, governance and management

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

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

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

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

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

Professional Advisers

Banker:

Lloyds Bank
Maidstone Branch
Maidstone
Kent
ME14 1RW

Independent Examiner:

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

Statement of Trustees' responsibilities

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

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Chairman John Philip
On behalf of the Trustees

Date

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (accounts and Report) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

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

..... 2023

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

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

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

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

BALANCE SHEET

AS AT 30TH JUNE 2022

	Note	2022
		£
Current Assets		
Debtors	6	3,971
Cash at bank and in hand		368,606
		<hr/> 372,577
Creditors: Amounts falling due within one year	7	(126,765)
		<hr/>
Net Current Assets		245,812
		<hr/>
Net Assets		245,812
		<hr/> <hr/>
Funds		
Restricted Funds	8	240,028
Unrestricted Funds		5,783
		<hr/>
Total of Charity's funds		245,812
		<hr/> <hr/>

These accounts were approved by the Board of Trustees on

**Dr John Philip
(Trustee)**

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

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30TH JUNE 2022

1. Accounting policies

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

a) Basis of Accounting

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

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

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

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

b) Going concern

At the time of approving the financial statements, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Charitable funds

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

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

d) Income

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

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

e) Expenditure

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

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

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30TH JUNE 2022

1. Accounting policies (continued)

f) Debtors

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

g) Creditors

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

h) Cash at bank

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

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

2 Donations and General Grants

	2022
	£
Donations through Global Giving	7,746
Donations through website	443,459
	451,205
	451,205

3 Investment Income

Bank interest received	5
	5
	5

4 Analysis of Expenditure

Charitable Activities

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

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30TH JUNE 2022

5 Debtors due within one year

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

6 Creditors: Amounts falling due within one year

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

**7 Movements on Restricted Funds
Current year**

	Balance 1 July 2021	Income	Expenditure	Transfers	Balance 30 June 2022
	£	£	£	£	£
Ukraine Appeal	-	443,459	(203,430)	-	240,028
	<u>-</u>	<u>443,459</u>	<u>(203,430)</u>	<u>-</u>	<u>240,028</u>

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

8 Analysis of Net Assets between Funds

Current year

	Tangible Fixed Assets £	Net Current Assets £	2022 Total Assets £
Restricted Funds	-		
Ukraine Appeal	-	240,028	240,028
Unrestricted Funds	-	5,783	5,783
	-	245,812	245,812

9 Trustee Remuneration and Related Party Transactions

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

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