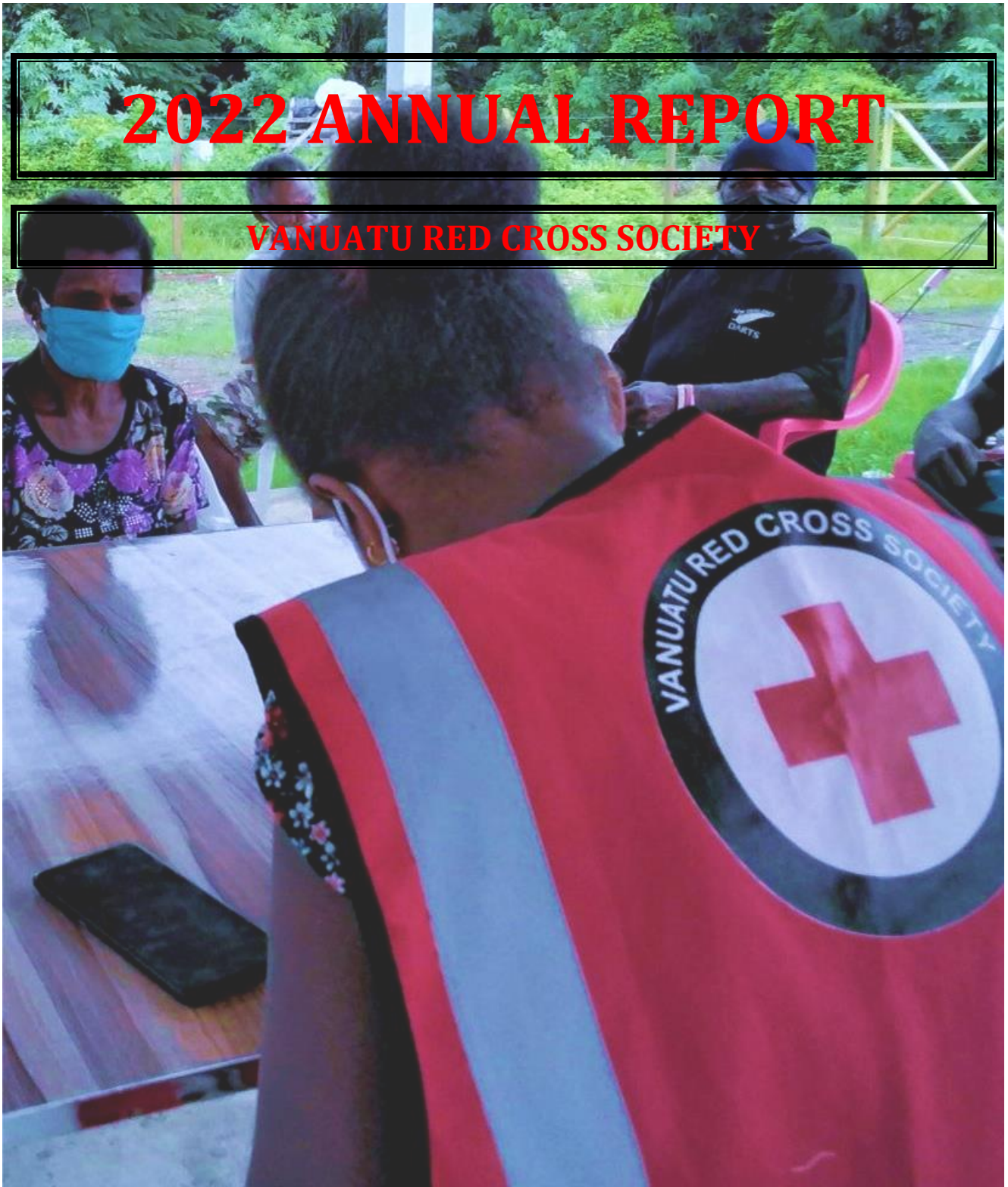




2022 ANNUAL REPORT

VANUATU RED CROSS SOCIETY



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Fundamental Principles

Humanity

The International Red Cross and Red Crescent Movement endeavours in its international and national capacity to prevent and alleviate human suffering whenever it may be found. Its purpose is to protect life and health and to ensure respect for the human being. It promotes mutual understanding, friendship, cooperation and lasting peace amongst all people.

Impartiality

It makes no discrimination as to nationality, race, religious beliefs, class or political opinions. It endeavours to relieve the suffering of individuals, being guided solely by their needs, and to give priority to the most urgent cases of distress.

Neutrality

In order to continue enjoy the confidence of all, the Movements may not take sides in hostiles or engage at all times in controversies of a political, racial, religious or ideological nature

Independence

The movement is independent. The national societies, while auxiliaries in the humanitarian service to the governments, and subject to the laws of their respective countries, must always maintain their autonomy so that they may be able, at all times, to act in accordance with the principles of the Movement.

Voluntary Service

It is a voluntary relief movement not prompted in any manner by desire for gain.

Unity

There can only be one Red Cross or one Red Crescent Society in any one country. It must be open to all. It must carry on its humanitarian work throughout its territory.

Universality

The international RCRC Movement, in which all societies have equal status and share responsibilities and duties in helping each other, is worldwide.





The Fundamental mission of the Vanuatu Red Cross Society is to improve the lives of the most vulnerable without

List of Acronym

ARC	Australian Red Cross
BHA	Bureau of Humanitarian Assistance
CCA	Climate change and Adaptation
CVA	Cash and Voucher Assistance
COVID-19	Coronavirus disease 2019
CP	Cerebral Palsy
DRR	Disaster Risk Reduction
DMF	Disaster management Forum
DRM	Disaster Risk Management
FA	First Aid
IFRC	International Federation of Red Cross and Red Crescent
ICRC	International Committee of Red Cross
IYCP	International Youth Cooperation Project
IEC	Information, Education and Communications
MoU	Memorandum of Understanding
NS	National Society
NZRC	New Zealand Red Cross
PGI	Protection, Gender & Inclusion
PASSA	Participatory Approach for Safe Shelter Awareness
PSEA	Protection from Sexual Exploitation and Abuse
RM	Resource Mobilization
ToT	Training of Trainers
VRCS	Vanuatu Red Cross Society

Message from the President



In the year 2022, the Vanuatu Red Cross Society (VRCS) has made amazing strides in being recognized as one of the leading humanitarian organizations in Vanuatu. Faced with the challenge of the COVID-19 outbreak in March of 2022, VRCS has been one of the helping hands working alongside the Vanuatu Ministry of Health in Port Vila and other islands of Vanuatu to provide help to the most vulnerable.

During the year we focused on the development of the National Society in terms of partnership with other NGOs, stakeholders, and the Government. On reflection, we have been able to implement a variety and diverse projects and activities with generous financial support from many different funders and partners. One notable achievement of the National Society this past year has been the opening of 3 new Vanuatu Red Cross Society sub-branches in 3 provinces of Vanuatu:

- Emae Island - Shefa Province,
- Pentecost - Penama Province and
- Big Bay-Santo - Sanma Province.

This year has given VRCS the chance to consider the incredible accomplishments we have made over the last few years and to consider where we want to go from here. We have thought about the future and how we may carry out our mission of enhancing the lives of the most disadvantaged people through volunteer activity.

I am looking up to yet another successful year, and we want to reassure our people, partners, funders, and stakeholders that we stand carefully, aware of our nation's vulnerability, but confident in our people's resiliency, which has lately been demonstrated.

Message from the Secretary General



This past year, 2022, was a transition year moving from a comfort zone to a new perspective and challenges. On top of our achievements has been the process of formulating a new Strategic Plan at Vanuatu Red Cross Society (VRCS). This afforded us an opportunity to stock on past successes and failures as well as to determine our vision and future goals in the light of challenges ahead. In addition to this, we were able to put forward strategies for our developments not only in response to changing needs but also as a Vanuatu-leading humanitarian organization that addresses the needs of the most vulnerable.

VRCS has grown and expanded in the past year with new developments and initiatives to better meet the needs of the most vulnerable people in Vanuatu. We currently have fully functional six branches in the six provinces of the country and have in turn newly established three sub-branches. In total, VRCS has 28 permanent staff, and 9 board members.

We would like to acknowledge the excellent support from our colleagues at the IFRC, ARC, ICRC, NZRC, and Japanese Red Cross Society. Although the majority of our programs and projects are gradually coming to an end, we are hopeful to receive more financial assistance in order to grow both the new and existing sub-branches as well as to reorganize the National Society's profile to meet standards and criteria and put into practice the Master Plan concept, which is a wish list of things we should undertake should resources become available.

I am proud of the VRCS staff and volunteers for their dedication and investment in providing aid and support to the most vulnerable, and I am convinced that by working together, we will be able to overcome the issues our society is currently experiencing and continue to work towards being Vanuatu's top humanitarian organization. This Annual report has the highlights of the programmatic interventions showing how the activities undertaken during the past year, resonate with the mission and vision of the organization.

About Vanuatu Red Cross Society



The Vanuatu Red Cross Society was formed in 1982 after the country's independence. In January of 2010, the National society received full recognition from the Government of the Republic of Vanuatu as a voluntary relief society, auxiliary to the public authorities, and the only National Society that can carry out its activities in Vanuatu. This was marked with a Memorandum of Understanding signed between the Republic of Vanuatu and the Vanuatu Red Cross Society.

Our mission is to help the most vulnerable people in Vanuatu. As humanitarian organization we adopt a community-based approach, working with volunteers in disaster preparedness, disaster assessment, emergency response, humanitarian law and fundamental principles, first aid and health.

Our constitution is based on the Geneva Conventions and the Additional Protocols of 1977 (to which Vanuatu is a party) and the Fundamental Principles of the International Committee of the Red Cross (ICRC) and Red Crescent and the International Federation of the Red Cross and Red Crescent (IFRC).

Vanuatu Red Cross has a total of 6 branch located in all 6 provinces of Vanuatu, having a total of more than 1000 registered volunteers with 3 new sub-branches recently been launched.

Board and Governance



**President - Moses
Stevens Jenery**



**Vice President -
Jacob Bani**



**Treasurer - Johnston
Tau**



**Sanma Board
Member - Sam Vula**



**Penama Board
Member - Selwyn
Garu**



**Tafea Board
Member - George
Nipiko**



**Torba Board Member
- Judah Silas**



**Shefa Board Member-
Ruth Amos**



**Malampa Board
Member - Etienne
Tiasinmal**

Where We Work

Vanuatu located in the southwest Pacific Ocean consist of a chain of 63 inhabited islands with a population of about 319,137 people. Extended in a Y-shape the islands are scattered in a large area of water. The indigenous population mainly called the Melanesian through outlying islands have Polynesian population with also a small minority of Europeans, Micronesians, Chinese and Vietnamese. Roughly three-fourth of the population lives rural areas and depend mainly on subsistence farming.

Many residents on the outer island have limited access to services and infrastructure, while urban populations confront poverty in slums. Outside of metropolitan areas, around 80% of the population lives. Growing urbanization, a high unemployment rate, and climate change are also posing new problems to the communities.

Despite the fact that more than 90% of the population is Ni-Vanuatu, the country has over 105 unique languages. Natural disasters such as tropical cyclones, volcanism, earthquakes, flooding and tsunamis have all posed a threat to the inhabitants of Vanuatu for generations.

In accordance to the 2021 world risk index, Vanuatu is rated with the highest disaster risk with

a risk scale of 47.73. This is taking into account the danger of natural disasters, as well as the country's infrastructure and response capabilities. Malaria, diarrhea, respiratory infections, and water-washed skin disease are all widespread, and pose as a significant threat to remote island communities with little access to treatment.

Despite these obstacles, Vanuatu is considered a peaceful country with a strong sense of belonging. The majority of Vanuatu people live in traditional communities and rely on kinship on ancestral lands. Community programming can build on these social systems. Communities in Vanuatu have lived with natural disasters for generations and have had a good traditional knowledge of climate and natural resources. This knowledge has been applied to health and disaster preparedness initiatives during and after numerous past and ongoing disasters.

As such, the Vanuatu Red Cross Society helps to deliver and assist vulnerable people, communities and islands during disasters and to better prepare and mitigate effects of disasters.



What we do?

The Vanuatu Red Cross Society focuses mainly in the areas of Climate Change Adaptation & Disaster Risk Reduction Programs, Disaster Management, Health & WASH programs, International Humanitarian Law, Child Protection and Gender Inclusion programs. These areas, are focused on;

- ◆ **Climate Change Adaptation & Disaster Risk Reduction Programs**
 - Training of CCA and DRR
 - Community awareness of CCA and DRR
 - Development of community and school Disaster Management plan
 - Promotion of Disaster Risk reduction approach

- ◆ **Disaster Management**
 - Advocating and disseminating drought warning and responding to cyclone
 - Training for emergency response team
 - Development of standard operating procedures for emergency response
 - Preposition of disaster relief items
 - Respond to disasters by providing humanitarian relief and restoring family links services

- ◆ **Health and WASH program**
 - Awareness about Covid-19 and promotion of vaccination against Covid-19.
 - Training in First Aid
 - Health and WASH training
 - Respond to health emergency
 - Support community to access to water availability
 - Dissemination of Health IEC resources

- ◆ **International Humanitarian Law**
 - Promoting the understanding of IHL and addressing related issues

- ◆ **Child Protection and Gender and Inclusion program**
 - Advocate the Protection, Gender and Inclusion policy
 - Training of PGI
 - Dissemination of PGI IEC resources

- ◆ **Recruiting and mobilization and volunteers**

Strategic Goal 1: People are resilient, anticipate, respond to, and quickly recover from crisis.



Vanuatu has the highest risk factors of all Pacific countries. This is the result of a combination of the vulnerability of the majority of the population and the frequent exposure to many types of disasters. The country lies on the Ring of Fire and in the Cyclone Belt and suffers from a higher frequency of earthquakes, volcanic eruptions, tsunamis, tropical cyclones, storm surges, floods, landslides, and droughts. affected by climate change. Natural disasters and emergencies have different impacts on the normal lives of the people of Vanuatu. The areas most affected during a disaster are water, shelter, livelihoods, food, infrastructure. Therefore, it is necessary to strengthen NS's ability to respond to disasters and emergencies so that it can respond effectively and efficiently in the event of a crisis. VRCS through its DRM programs has played a leading role in mitigating impacts and consequences.

SHELTER - PASSA

A combination of the vulnerability of the majority of population and the frequent exposure to the many types of disaster, Vanuatu is the highest disaster-prone area in the Pacific. Located in the Ring of Fire and Cyclone Belt, the country is prone to earthquakes, volcanic eruptions, tsunamis, tropical cyclones, storm surges, floods, landslides, droughts and is also affected by climate change.

Natural disasters and emergencies affect the lives of the people such as water, shelter, livelihood, food and infrastructures. Thus, is strengthening the livelihood of people, the Vanuatu red cross strengthens the lives of vulnerable communities by providing emergency preparedness and response capabilities so the most vulnerable can respond effectively and efficiently in the event of crisis. The Vanuatu Red Cross under the program of Safe Shelter, plays a leading role in mitigating impacts and consequences through Disaster Risk Management programs.

We aim to support vulnerable communities in trainings and awareness of safe shelter and also to address the challenge of climate change within communities. The national society Disaster management team have worked and coordinated closely the action plans of activities implemented within different provinces of Vanuatu.

Our Shelter officer successfully facilitated and implemented various trainings and monitoring in different province of Vanuatu, from the south located on Tanna Island and from the North located on Santo and Pentecost Island in 2022. PASSA monitoring has enabled the NS to be able to identify the effectiveness, weakness and achievements of the delivery of trainings provided to different communities, considering there effective and efficiency in mitigations during and if a disaster strikes.



Disaster Risk Reduction

The second phase of the 'Pikinini I Redi long Disasta' (2020-2023) initiative seeks to continue creating and reinforcing this capability, to implement DRR preparedness and response in more Vanuatu schools and provinces, and to assure high quality implementation.

The aims are to effect both short- and long-term change for youth in disaster preparedness by strengthening the capacity of schools and Red Cross Society youth volunteers in reducing disaster risks and building resilience in the entire school community.

The key long-term goal is the adoption of disaster risk reduction tools into the national curriculum, as well as the integration of disaster risk reduction initial teacher training programs, to guarantee that school pupils throughout Vanuatu learn how to effectively prepare for and respond to catastrophes. This will allow the program's positive benefits, learning results, and good practice to persist long after the IYCP project completed.

There has been a lot of challenges faced during the implementation. Tropical cyclone Gina made landfall in Vanuatu early May which caused activities to scale down for a few days due to heavy rainfall and flooding. Also due to a high number of COVID-19 active cases the Ministry of Health ordered all schools in all provinces except Sanma Province and Shefa provinces to suspend their daily school routine.



Emergency Response Team (ERT)

Distance, Time and Costs are acknowledged problems in disaster response in Vanuatu. All too frequently disasters occur in remote islands or communities often difficult to access the locations. The Emergency Response Training (ERT) training has been developed to provide Red Cross Volunteers and staffs with knowledge and skills to enable them to be well prepared to respond effectively and efficiently in the event of any crisis in the country. ERT members are made up of Volunteers and staffs living near the offices at branch and HQ and nearby communities.

The ERT training was conducted in three branches, Tafea, Shefa and Sanma during the 3rd and 4th quarter of 2022. The training was held at their respective branches and facilitated by branch officers and DM Coordinator. A total of 52 Volunteers trained during the 3rd and 4th quarter. Emergency Response Teams are composed of local Red Cross volunteers based on the NS branch system. Their role is to undertake and manage the basic requirements of the Red Cross' response in times of disaster or emergency within their local communities. In larger scale disasters or in an area

where there is not a direct Red Cross branch presence, it is envisaged they may be dispatched outside of their own communities.

Outcome

- On completion of the training, the participants were able to conduct rapid disaster assessments, determine needs; create a simple plan of action, use disaster assessments and other information, create situation reports, briefings, forecast needs and manage
- VRCS has built an effective working and partnership approached with local communities and other stakeholders during disaster response coordinate.
- VRCS has Strengthened its response capacity at national, provincial and community level

At the end of the 4 days training, the participants have expressed their willingness and availabilities for deployment in a crisis situation in the islands and or communities in the provinces of Vanuatu.

Participations of males and females have indicated the importance of understanding the context of helping the vulnerable people in the event of different types of crises.



ERT Training conducted in Shefa Branch

Disaster Management Forum (DRM)

The NS DM Forum, is an opportunity and space in which all branch officers and disaster focal points in all branches across the country gather together to learn from each other through sharing experiences and discuss issues which are common among the branches.

Since the creation of the VRCS DRM Forum in 2019, it shifts its focus into the challenging trends and highlights its priority towards resilience and NS relevance and effectiveness to carry out its mandate role in the field of humanitarian.

The forum has considered cost effective ways to sustain capacity to response to disasters and continue enhancing the branch understanding of tools that can assist them, when there is a need.

The DRM Forum have given the platform to discuss and go through the reviewed ERT Manual as part of the initiatives to standardize tools and resources that can assist the work of branch disaster officers to further train Volunteers at branch and community levels on the role of the Red Cross during disaster and to localize response during an emergency. Disasters are considered normal these days and the DRM forum have provided the opportunity for each branch to look at early

warning and early preparedness actions based on forecast received from Meteorological departments and IFRC Climate Centre.

The Aim of the DMF is:

- To create a platform on which the branch disaster officers at HQ and Branch level will share and reflect on the challenges and achievements and built awareness on new trends in humanitarian responses
- To have a knowledge of working and support from partners working together in an understanding coordinated manner.
- To understand the NS readiness utilizing Early warning and Early actions
- To enhance capacity of IFRC and NS tools including information management system allowing for efficient and effective response and recovery efforts in the event of a crisis.

The training held on the island of Efate on the 24th – 26th November 2022. A total of 26 participants, from HQ and branches, males and females have attended and participated in the DM Forum.



Participants at the DMF

Bureau of Humanitarian Assistance (BHA)

Vanuatu's disaster risk level is 47.73% higher than other countries, according to the United Nations University's Institute for Environment and Human Security (UNU-EHS) 2021 study. Vanuatu is the first country in the Pacific to systematically implement the global Hyogo Framework for Building the Resilience of Nations and Communities to Disasters and the Disaster Risk Reduction and Disaster Management Regional Framework for Action, 2005-2015, which the government endorsed in Madang in 2005 with our fellow Leaders from the region.

The government intends to create resilient communities around the country. Nonetheless, despite efforts and commitment, the country faces several challenges, including: a) limited human resources, b) limited access to risk information at the community level due to limited or no support and negative behaviors in the communities, and c) weak institutional capacity. All of this has hampered the governments and non-governmental organizations' efforts to minimize the vulnerabilities of communities across the country.

To tackle the challenges, the Vanuatu Red Cross Society has worked closely with partners through its Integrated Resilience Program to implement program activities in 20 focus communities in Shefa and Sanma provinces. The program aimed to build the resilience of Vanuatu's communities, increase the capacity of the Vanuatu Red Cross chapters, and support disaster risk management at the state and municipal level. This is also consistent with IFRC's approach to helping communities recover from the impacts of disasters. These are not individual actions, but a series of interrelated actions based on the Community Resilience Roadmap that led to greater resilience to crises and disasters.

the success of the Integrated Resilience Program is largely due to the invaluable insights and commitment of hundreds of program participants, community leaders, provincial government officials and Red Cross Community-Based volunteers in the respective provinces. It is our great honor and privilege to partner with the

national and provincial government authorities and focus communities in the implementation of the program activities. We would also like to acknowledge our dedicated field staff, who have devoted countless hours ensuring that the program is constantly striving to reach the most vulnerable with the highest quality of programming possible. VRCS is highly indebted to IFRC for the technical support given to the NS to successfully implement the project activity in the targeted areas.

This project's goal, which this pledge is contributing to, is to increase the resilience of communities in Vanuatu and the capacity of Vanuatu Red Cross Society branches to support disaster risk management through the following three outcomes:

- To increase resilience of target communities.
- To enhance the capacity of VRCS branches to deliver disaster management and community-based health programs.
- VRCS has effective partnership and program learning.

The MoU signed with 21 communities from both Emae, and Santo Islands in June 2021 provides the basis for cooperation VRCS as implementing agency, and communities as a beneficiary of the program, in the scope of the disaster management, community health, disaster risk reduction, early warning system and community resilience.

VRCS through its Branch Offices in Shefa and Sanma Province has implemented the following activities in accordance with the resilience implementation plan and framework:

- Conducted project consultation meetings with Vanuatu Meteorology and Geo-Hazard Department to assist in translating the Early Warning Indicators of slow and onset natural hazard events and identifying thresholds and indicators. Also, to assist in delivering Early Warning Training in the focus communities.
- Conducted project consultation with National Disaster Management Office and Department

of Lands and Natural Resources to assist in delivering the natural resource management training and creation of a natural resource management committee within the Community Disaster and Climate Change Committee within the focus communities. As a result, a Natural Resource management training was conducted in 10 focus communities on Big Bay Area, Sanma Province and there was establishment of Natural Resource Management Committee within CDCCC's in Big Bay Area, Sanma province.

- Conducted project consultation with Department of Water Resources to support VRCS in delivering WASH Training and

provision or repair of communal water sources in the focus communities.

- Continued ongoing collaboration and coordination meetings between Shefa and Sanma Red Cross Branch Offices with the Provincial Disaster Management Offices and other provincial partners in implementing other activities of the program.
- Inducting the VRCS newly appointed PGI Officer on the PGI activities integrated on the program. The PGI Officer will assist to ensure that PGI is mainstream in all resilience program activities.



Strategic Goal 2: People lead safe, healthy and dignified lives and have opportunities for all to thrive.



Today's world is more complicated than ever due to the global challenge of the COVID-19 pandemic, and health is more important than ever. Government agencies, the private sector and funding partners have come together to implement national strategies and guidelines to mitigate epidemics and other health problems in Vanuatu. As a leading humanitarian organization in Vanuatu, VRCS aims to support safe and healthy lives for the people of Vanuatu who are vulnerable to health problems, epidemics and non-communicable diseases. VRCS aims to build capacity and resources to not only raise awareness but also good quality of health care in these areas, as well as strengthen partnerships with government agencies and stakeholders to improve the health of Vanuatu as a whole.

COVID-19



From our small country in Vanuatu, COVID-19 has become a huge confusion with fear when talking about the global pandemic. Covid-19 outbreak in Vanuatu dated March of 2022, where most offices and public services come to a hold as the Vanuatu Government signed a state of emergency.

Government agencies, the private sectors and donor partners have worked together to implement national strategies and policies to contain the disease outbreak including other health issues in Vanuatu. As Vanuatu's leading humanitarian organization, the

Vanuatu Red Cross Society has aim to help the people of Vanuatu, who are vulnerable to health problems, communicable and non-communicable diseases, and healthy lives. We not only prove health awareness regarding covid19 but also improve the capacity and resources to provide quality health care during the pandemic.

Assisting the Vanuatu Health Ministry, our volunteers assisted in all provinces of Vanuatu, providing:

- COVID19 hesitancy through Covid19 awareness.
- Improve community, knowledge, behaviors and practices.
- Covid19 vaccination awareness.
- Assisting provincial Health in national vaccination rollout.
- Monitoring of repatriation of flights in quarantine.
- Monitoring covid19 Hot line 119 for answering calls from Monday to Friday 6am to 5pm.
- Advocate for equitable access to covid19 vaccines in all provinces.
- Build community trust and acceptance of covid19 vaccines.
- Manage community isolation center at Korman.

VRCS support the Vanuatu Ministry of Health and other health partners to build a strong and resilient community that are well prepared and respond to health emergencies. The Vanuatu Red Cross acknowledges and appreciate the supports that has been received by UNICEF continuously through the COVID19 vaccination rollout in the country and other health related programs.



PUBLIC HEALTH IN EMERGENCY (PHIE) AND EPIDEMIC CONTROL

Epidemics are a constant threat to the health and well-being of communities, especially in areas where resources are scarce. Epidemics are often a symptom of underlying weaknesses in the health system or water and sanitation infrastructure; the challenges and effects of which are often exacerbated by poverty and inequity. Epidemics affect the security, social cohesion and economic prosperity of affected communities. Recent years have been marked by significant epidemics — cholera, plague, dengue, yellow fever, Zika, Lassa fever, MERS, Ebola Virus Disease and COVID-19, among others.

It is essential to plan and prepare for epidemic prevention and control. With preparedness, early detection and rapid response, it is possible to limit the impact of outbreaks by containing and controlling them before they grow out of control. Managing epidemics and preparing for them, or preferably preventing them, is a priority for the Vanuatu Red Cross Society across the country. A large part of this response to health needs in emergencies and epidemics is carried out by volunteers working in their own communities.

The well-being of women in societies are very important and how they are protected from

discriminations. VRCS works with communities on Penama province in Vanuatu to further their understanding on menstrual hygiene. In partnership with the Ministry of Health through the Protection, Gender and inclusion and Disaster law, Dignity, Access, Participation and Safety (DAPS), awareness has been provided to 5 communities in Pentecost, on PGI, Child protection, Prevention of sexual exploitation child abuse (PSEAH), Nutrition training, Food Nutrition, Hygiene promotion, f-diagram and harassment. Women and girls in targeted communities in Pentecost, Penama Province took part in an awareness session by VRCS Volunteers to learn how to manage their health and well-being and how the menstrual cycle functions as part of the female reproductive system.

It is the volunteers' presence within their own communities that ensures they understand and can better address the underlying risks, vulnerabilities and inequalities. Their competitive advantage is therefore their sustained and consistent contact with communities, which allows two-way communication and trust to be built – both of which are crucial elements for effective public health response.



FIRST AID (FA)

The National Society aims to improve its preparedness to respond to the situations as requested.

Vanuatu Red Cross Societies offers communities across Vanuatu life-saving first aid skills and help them to identify and address health priorities. In emergencies, 90% of lives are saved by everyday people. Being first aid trained gives everyday people the skills and confidence to react in an emergency. It is the first response that minimizes the severity of injuries, benefits recovery and could even save the life of someone. Our suite of courses gives everyone in the community the opportunity to gain a variety of first aid skills. They also foster the community resilience by helping people react quickly and safely in a medical emergency whether it be in the home, at work, on the sports field or in public places.

They range from specialist training to everyday first aid. We have conducted Commercial Comprehensive First Aid (FA) training to Government departments such as Vanuatu Department of Tourism and as well as schools such IYCP Project comprehensive basic first aid training

with 20 teaches from Ekiye and Matarisu Primary school.

We provide trainings and assist in all provinces of Vanuatu starting from the Torba Provinces in the North of Vanuatu to Tafea Province, south of Vanuatu. VRCS has two staff certified as First Aid Instructor after the first aid refresher online ToT on July 27, the 14 and 15 of September 2022.

Commercializing first aid through the sale of first aid kits, first aid department is having different First Aid kits in different prices sales according to preference of customers

The challenges faced in First Aid is the Procurement of FA kit items has a lengthy process since the only cheapest supplier requires 3 days or one week of waiting after payment before the item arrived in country. This delays the process of packaging the FA kits and delivers on a timely manner to the customers.

Lacking first aid activity in the branches thus most of the instructor left back in the community with the knowledge and capacity of First Aid and others had jobs over by other organization.



First Aid training with teachers of Ekiye School, North Efate

Strategic Goal 3: People are empowered to mobilize for inclusive and peaceful communities.



Diversity and inclusion will improve the balance of opinions and perspectives in any setting. We can all agree that a balanced world will accept different opinions and minimize fear of difference. In the Vanuatu context, gender and age play a disproportionate role in how people experience risk, vulnerability, and opportunity. Inequality and inherent gender norms lead to differences in the lives and well-being of women and men. Even at different stages of life, such as marriage or retirement, this creates different risks and vulnerabilities for women and girls. To understand how these gaps and inequities can be avoided and addressed, VRCS, aims to promote inclusion in our humanitarian work and services. Everyone is worthy! Red Cross members, staffs and volunteers are there to address violence and ensure that people are safe from harm, promote non-discrimination, understand the needs, risk and capacities of the differ diversity and encouraging inclusivity within the communities in Vanuatu.

Protection, Gender and Inclusion (PGI)

Diversity and inclusion improve the balance of opinions and views in any environment. Everyone agrees that a balanced world welcomes different opinions and reduces fear of differences. In the context of Vanuatu, gender and age play a disproportionate role in how people experience risks, vulnerabilities and opportunities. Entrenched gender inequalities and norms make a difference in the lives and well-being of women and men. Even at different stages of life, such as marriage and retirement, women and girls face different risks and vulnerabilities.

To understand how to prevent and address these vulnerabilities and inequalities, VRCS promotes inclusiveness in our work and humanitarian services, addressing social problems and violence affecting the people of Vanuatu. We aim to promoting the services and programs of protection, gender and inclusion (PGI), and engaging people in our work. We do this by promoting positive humanitarian values in all our youth networks and community peace activities.

Our goal is to increase public awareness and understanding of our Fundamental Principles and International Humanitarian Law. VRCS will continue to work closely with partners and people

of all ages to coordinate humanitarian approaches to issues that affect us all and support transformative action.

With ARC continued support and financial contribution in the year 2022, VRCS was able to implement all its strategic activities for protection, gender and inclusion and achieved the following results;

- Children Protection training for 32 staffs and 90 volunteers in all Red Cross Branches.
- Minimum Standard for PGI in Emergency training for 15 staffs and 60 volunteers in Shefa and Sanma provinces.
- “The PGI, CP, and PSEA awareness in primary and secondary schools and communities in all provinces in Vanuatu.” Most of the activity were integrate in some of the Resilience and Health programs funded by Australia Red Cross, Japanese Red Cross Society through International Youth Cooperation Project, Bureau Humanitarian Assistant Project (TC Harold Recovery) and European Union project (TC Harold Recovery).
- Amendment of VRCS PGI policy.
- Mainstream gender and inclusion across all VRCS program.



Resource Mobilization (RM)

The Vanuatu Red Cross Society has somewhat excelled during its many years of experience within the course of disasters to global pandemic. One key recommendation is that the legitimacy of VRCS is strengthened by increasing the number of diversities of its members. The resource mobilization has added to the VRCS a benefit in which to alter and gain more income into the National Society. While VRCS has quite a number of unrestricted income streams, they are largely insufficient to cover the national society needs. The restricted income streams are very much linked to donor funded projects. It is critical that VRCS implement significant and regular resource domestic mobilization and fundraising strategies which increases the national society's domestic income. Another key area is the need for increased engagement and recognition of youth volunteers. Programs are designed to increase youth engagement and strengthening the volunteer base.

Activities implemented in the third and fourth quarter of 2022 has somewhat highlighted some of the activities done by the Resource mobilization officer, such as the VRCS Gala Night and catering which helps better strengthen our national society as a whole.

The Vanuatu Red Cross Society is creating new avenues to generate income internally. These avenues and activities must be monitored and supervised by a committee, hence the endorsement of the creation of a RM committee by the National Board. The National RM committee sat for the first time on 30st of November and 1st of December 2022. The committee members are mix of men and women; however, the selection of the committee members is not based on gender but rather on their position within the organization. The outcome of the meeting included endorsement of the National RM Plan for 2023.



VRCS 2022 Gala night at Holiday Inn, Port Vila

Cash Voucher Assistance



A beneficiary receiving its Cash Voucher assistance

subsidies and e-coupons, other means can also be implemented. For this reason, VRCS plans to introduce Cash and Voucher Assistance (CVA) through a mobile money pilot to quickly restore the livelihoods of vulnerable households.

The main purpose of this pilot project was to test the operational capabilities of VRCS using CVA responses. This pilot will contribute to the overall VRCS liquidity readiness plan to develop the VRCS capacity to respond to emergencies with appropriate and timely humanitarian intervention. VRCS has determined that the cash and voucher-supported pilot project should only be implemented in the suburban community of Port Vila in the Manples area.

During the design phase, Save the Children had plans to test the CVA intervention in Port Vila as well. The area located was the Manples area which is outside the suburbs of Port Vila targeted by Save the Children. Household selection were based on a set of essential and preferred criteria. To be selected as a finalist, the household must have at least one person with a disability (PWD) and at least one senior citizen (age 60+). Only one person per household can be registered. After preselection, preference was given to households meeting the above risk criteria. Each amounted to just 10,000 VT, or an estimated CHF 78.00.

In November 2023, VRCS, in close collaboration with the Digicel Vanuatu, the communities involved, ARC and IFRC will be having a Lessons Learnt Workshop (LLW) to document and share what went well and what did not go well on the CVA Pilot Project and the overall DREF 2023 CVA roll out.

The Vanuatu Red Cross Society (VRCS) is at the forefront of helping the government address the country's humanitarian needs. Over the past decades, VRCS has provided in-kind assistance to help people affected by disasters and crises. Additionally, those affected can receive cash or voucher assistance for those in need. Cash and voucher support can be provided via bank notes, value vouchers, or mobile money. VRCS partnered with Oxfam and other partners to launch the Unblocked Cash. The Voucher supports over 35,000 beneficiaries affected by COVID-19.

Prior to Unblocked Cash assistance, VRCS distributed mobile data vouchers to volcano-affected households in 2018 and implemented a multipurpose grant for evacuees from the 2018-2019 Ambae volcanic eruption. VRCS staff and volunteers also attended CVA trainings. This experience has shown that while CVA can be implemented through cash

VRCS Annual Planning Workshop

The staff and branch officials of Vanuatu Red Cross are putting together the type of activities for different and projects, program that will be executed over the course of the upcoming year for the annual planning document. The VRCS personnel met in North Efate on October 4th, 2022, to create the society's master plan. With six branch officers present, employees from Torba, Sanma, Penama, Malampa, Shefa, and Tafea gathered at the VRCS National Society (NS) to take part in some crucial workshops. They also finished two days of annual planning for 2023 at Le Life Resort & Spa, where they discussed and established the organization's Annual Plan. In accordance with the Vanuatu Red Cross Society Strategic Plan 2022-2026, this Annual Planning Workshop is to assist the National Society in preparing the 2023 Annual Plan. Along with discussing the COVID-19 lessons learned workshop's issues, strengths, and flaws, VRCS officials and the branch officers also discuss how it might be improved in the event of a pandemic in the future.



Discussions on the VRCS activities (VRCS Annual Planning)

International Youth & Volunteer



Shefa volunteers posing with their volunteer recognition certificates

In 2022 the VRCS celebrated its World Volunteer Day, appreciating all our volunteers. Volunteering is at the heart of community building and has remained an important engine of political, social, and economic development, with volunteers frequently serving as the first responders in times of disaster.

Volunteers in the six province of Vanuatu tends to provide an excellent work as they become the first responders within their communities during a disaster.

During disasters and community development programs, VRCS volunteers reached over 800 volunteers, providing vulnerable people with access to humanitarian services according to different projects and awareness within VRCS targeted communities around Vanuatu.

The day was celebration with Board members, members and Red Cross Partners, Health representatives and National Disaster Management Office representatives (NDMO). All youths and Volunteers were graded with special honour because of their Volunteer services through the Year 2022. Partners have appreciated the Voluntary service of all Red Cross Volunteers during the COVID19 Pandemic, the Malaria Outbreak with few others more.

International Volunteer Day is a day that we recognize the efforts of volunteers in transforming our societies, economies, and environment. Volunteers get appreciation for what they have done, for their time, power, money they have committed and give to support work of VRCS.



VRCS Volunteers assisting with Covid19 registration

2023 Highlights



VRCS President & SG attends Summit in Switzerland



Sanma Branch officer with students



Hand Washing in Schools



VRCS Staff attending Finance Training



Opening of VRCS first Sub-Branch in Emae Island, Shefa Province

2022 FINANCIAL REPORT



VRCS Finance Team

Vanuatu Red Cross Society
Financial Statements
For the Year Ended 31 December 2022

Vanuatu Red Cross Society
For the year ended 31 December 2022

Financials

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Vanuatu Red Cross Society
National Board's Report
For the year ended 31 December 2022
 (Expressed in Vatu)

The National Board present their report together with the financial statements of the Society, for the year ended 31 December 2022.

National Board Members

The National Board members of the Society during the financial year and the office at the date of this report were:-

		<u>Appointed</u>	<u>Term End</u>
President:	Moses Stevens Jenery	02.08.19	
Vice President:	Jacob Bani	02.08.19	
Treasurer	Johnston KalmanTau	02.08.19	
Members:	Judah Silas	02.08.19	
	Sam Vula	02.08.19	
	Selwyn Garu	02.08.19	
	George Nipiko	02.08.19	
	Beverly Esau	02.08.19	31.07.21
	Pino Basil	28.08.20	03.05.21
	Ruth Amos	27.07.21	
	Etienne Tiasinmal	08.02.21	
	Brendon Tari	25.11.21	

State of Affairs

In the opinion of the National Board, there were no significant changes in the state of affairs of the Society that occurred during the financial year under review not otherwise disclosed in this report or the financial statements. The state of the Society's affairs is considered to be satisfactory.

Principal activities or 'About Vanuatu Red Cross Society'

The Society, which was recognised by the International Committee of the Red Cross, on 29 September 1993, is part of the International Red Cross and Red Crescent Movement. It was admitted as a member to the International Federation of Red Cross (IFRC) and Red Crescent Societies on 25 October 1993. Agreements concluded with other organisations or entities, in particular with the public authorities regarding the execution of a public service, shall be in writing, and shall not in anyway constitute an obligation for the Society to act against the fundamental principles.

The Society is a legally constituted association under the Vanuatu Red Cross Society Act No.23 of 1982. It possesses legal status. It's terms of existence is unlimited. It's headquarter is located in Port Vila.

Financial Year Summary

The general summary of the Society's operations for the financial year was a deficit of Vt1,186,648 (2021: surplus of Vt2,346,959).

Vanuatu Red Cross Society
National Board's Report (Continued)
For the year ended 31 December 2022
(Expressed in Vatu)

Events Subsequent to balance Date

There does not exist at the date of this report any contingent liability or any change on the Society's assets securing the liability of any other person which has arisen since 31 December 2022. No contingent or other liability has become enforceable on or before the date of this report which, in the National Board's opinion, will or may substantially affect the ability of the Society to meet its obligations as and when they fall due.

Other Circumstances

At the date of this report, the National Board is not aware of any circumstances which would render any amount stated in the accounts misleading.

Certificates

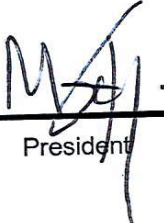
The National Board Members certify that:

(a) the enclosed statement of financial position, is a true copy of every statement of financial position laid before the Society in general meeting during the period to which this return relates (including every document required by law to be annexed to the statement of financial position) and of the report of the auditors thereon; and

(b) this report is a true copy of the National Board accompanying the statement of financial position enclosed herewith as at 31 December 2022.

Dated this 30th October 2023.

Signed in accordance with a resolution of the National Board:



President



Treasurer

**Independent Auditor's Report
To The Members of Vanuatu Red Cross Society**

Audit Opinion

We have audited the accompanying financial statements of **Vanuatu Red Cross Society (VRCS)** which comprise the Statement of Financial Position as at **31 December 2022**, the Statements of Comprehensive Income, Statement of Movement in Funds and the Statement of Cash Flow for the year then ended, and Notes to the financial statements.

In our opinion,

(a) the financial statements of **Vanuatu Red Cross Society** have been properly prepared:

- i) so as to give a true and fair view of the state of affairs of **Vanuatu Red Cross Society** as at **31 December 2022** and of its result for the year then ended;
- ii) in accordance with the provisions of the Vanuatu Companies Act No.25 of 2012; and the Vanuatu Red Cross Society Act No.23 of 1982.
- iii) in accordance with International Financial Reporting Standards.

(b) We have been provided with all information and explanations required, except for the limitation of scope noted below.

(c) Proper accounting records have been kept by the Society.

Basis for Opinion

We have conducted an independent audit of these financial statements in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described under *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of the Society in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of ethics for Professional Accountants* that are relevant to our audit of the financial statements in Vanuatu. We have also fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Other than in our capacity as auditor we have no relationship with, or interests in the Society.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial report of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that no additional key audit matters need to be communicated in our report.

Scope Limitation

The Vanuatu Red Cross Society undertakes a number of projects that are administered separately from the day to day running of the organization, as noted in Note 2.5. The projects are subject to audit by individual donors. As a result, we have not been requested to audit these projects.

Independent Auditor's Report to the Members of Vanuatu Red Cross Society (continued)

Responsibility of Management and National Board for the Financial Statements

The VRCS Management and the National Board are responsible for the preparation of the financial statements, and the information they contain, in accordance with International Financial Reporting Standards (IFRS), and the Vanuatu Companies Act No.25 of 2012 and for devising and maintaining a system of internal controls to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management and the National Board members are responsible for assessing the ability of the Society to continue as a going concern.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISA) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the VRCS National Board;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the activities within the Society to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Society audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Independent Auditor's Report to the Members of Vanuatu Red Cross Society (continued)

Moores Rowland

MOORES ROWLAND
Chartered Accountants

Qualified pursuant to Section 130
of the Companies Act No.25 of 2012
of the Republic of Vanuatu.

Dated this 31st October 2023

Vanuatu Red Cross Society

Statement of Comprehensive Income - Society

For the year ended 31 December 2022

(Expressed in Vatu)

	Note	2022	2021
Income	3(i)	19,987,149	10,463,900
Income Donation & Others	3(ii)	18,027,730	22,740,173
Other Expenses	5(i)	(468,410)	(1,506,175)
Expenses -Fund raising	5(ii)	(1,273,955)	-
Surplus / (deficit)		<u>36,272,514</u>	<u>31,697,898</u>
VRCS Expenses			
Accounting fees		138,000	(86,250)
Advertising & World Red Cross Day		(165,780)	14,000
Auditors remuneration- audit fees		527,500	527,500
Auditors remuneration- audit fees-2020/2019		-	51,750
Bank charges		171,467	241,247
Board members expense		527,500	806,080
President representation exp		-	100,130
National Board meeting costs		303,475	507,060
AGM National		-	567,045
Consulting fees		64,000	-
Work Permit & Residency Permit		-	350,000
Cleaning costs		216,411	117,231
Office equipment & maintenance		245,932	200,934
General expenses		600,436	130,337
IFRC statutory contribution		170,040	-
Insurance		263,994	369,873
Motor vehicle expenses		1,497,237	1,054,009
Postage		-	19,604
Utilities - electricity & water		1,012,367	1,326,713
Printing & Stationery		230,592	91,445
Repair & maintenance- buildings		494,194	95,566
Salaries & severance paid		23,795,181	16,682,010
Salaries & allow- prior periods		822,820	-
Security costs		-	384,000
Telephone, internet exp & mnthly maint. Fee		975,445	1,087,223
Travelling expenses		190,767	506,168
Recruitment cost		73,600	76,310
Volunteer & emergency resp. expenses		142,110	192,080
VRCS - Branch expenses		313,166	-
Total Expenses		<u>32,610,454</u>	<u>25,412,065</u>
Surplus / (Deficit) before depreciation & Provision		<u>3,662,060</u>	<u>6,285,833</u>
Depreciation		1,756,353	1,714,089
Provision for severance inc/(dec)		3,092,355	2,224,785
Surplus / (Deficit) after depreciation & Provision		<u>(1,186,648)</u>	<u>2,346,959</u>
Surplus / (Deficit) for the year		<u>(1,186,648)</u>	<u>2,346,959</u>

The Statement of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements.

Vanuatu Red Cross Society

Statement of Comprehensive Income - Projects

For the year ended 31 December 2022

(Expressed in Vatu)

	Note	2022	2021
PROJECTS			
Income	4	110,583,349	102,558,375
Project Expenses	6	(110,583,349)	(102,558,375)
		<u> </u>	<u> </u>
Surplus / (deficit)		<u> </u>	<u> </u>

The Statement of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements.

Vanuatu Red Cross Society
Statement of Movement in Funds
For the year ended 31 December 2022
(Expressed in Vatu)


	2022	2021
General Funds at beginning of year	6,954,589	4,607,630
Net Surplus / (Deficit) for the year	(1,186,648)	2,346,959
General Funds / Surplus at end of year	<u>5,767,941</u> =====	<u>6,954,589</u> =====

The Statement of Movement in Funds should be read in conjunction with the Notes to the Financial Statements.

Vanuatu Red Cross Society
Statement of Financial Position
As at 31 December 2022
(Expressed in Vatu)

	Note	2022	2021
ASSETS			
Current assets			
Cash and cash equivalents	7	28,389,334	21,972,270
Trade receivables		-	1,305,500
Other assets	8	799,426	4,022,326
Total current assets		<u>29,188,760</u>	<u>27,300,096</u>
Non-current assets			
Property, plant and equipment	12	5,792,675	6,064,989
Total non-current assets		<u>5,792,675</u>	<u>6,064,989</u>
Total Assets		<u>34,981,435</u>	<u>33,365,085</u>
LIABILITIES AND FUNDS			
Current liabilities			
Trade & other payables	9	3,571,614	3,762,577
Deferred revenue	11	16,999,613	17,080,536
Provision for severance	10	8,642,267	5,567,383
Total current liabilities		<u>29,213,494</u>	<u>26,410,496</u>
General Funds			
Accumulated surplus		5,767,941	6,954,589
Total funds		<u>5,767,941</u>	<u>6,954,589</u>
Total Liabilities and funds		<u>34,981,435</u>	<u>33,365,085</u>

The Statement of Financial Position should be read in conjunction with the Notes to the Financial Statements.



President
Date: 30th October 2023



Treasurer
Date: 30th October 2023

Vanuatu Red Cross Society
Statement of Cash Flow
For the year ended 31 December 2022
(Expressed in Vatu)

	Note	2022	2021
Operating Activities			
<i>Cash was provided from:</i>			
Grants from Donors		143,725,179	131,197,112
Interest Income		3,981	3,948
Other Income		6,093,645	4,417,655
		<u>149,822,805</u>	<u>135,618,715</u>
<i>Cash was applied to:</i>			
Payments to suppliers & employees		(141,921,702)	(133,498,365)
		<u>7,901,103</u>	<u>2,120,350</u>
Net cash from operating activities			
Investing Activities			
Purchase of plant & equipments		(1,484,039)	(345,157)
Net cash (used in) investing activities		<u>(1,484,039)</u>	<u>(345,157)</u>
Net increase in cash and cash equivalents		6,417,064	1,775,193
Cash and cash equivalents at beginning of year		<u>21,972,270</u>	<u>20,197,077</u>
Cash and cash equivalents at end of year	7	<u>28,389,334</u> =====	<u>21,972,270</u> =====

The Statement of Cash Flow should be read in conjunction with the Notes to the Financial Statements.

Vanuatu Red Cross Society

Notes to the Financial Statements

For the year ended 31 December 2022

(Expressed in Vatu)

1. General information

The Vanuatu Red Cross Society (VRCS) "The Society", was founded on 11 October 1982 pursuant to the Vanuatu Red Cross Society Act no.23 of 1982. The Society was recognised by the International Committee of the Red Cross, on 29 September 1993, and is part of the International Red Cross and Red Crescent Movement. It was admitted as a member to the International Federation of Red Cross (IFRC) and Red Crescent Societies on 25 October 1993.

The Society is a legally constituted association under the Vanuatu Red Cross Society Act No.23 of 1982. It possesses legal status. Its terms of existence is unlimited. Its headquarters is located in Port Vila.

2. Summary of significant accounting policies

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

2.1 Statement of compliance

The financial statements of the Society are prepared in accordance with International Financial Reporting Standards (IFRS) and the requirements of the Vanuatu Red Cross Society Act No.23 of 1982 of the Republic of Vanuatu.

2.2 Basis of preparation

The financial statements have been prepared on an accrual basis and a historical costs basis, and do not take into account changing money values nor, except where stated, current valuations of non-current assets.

2.3 Property, plant & equipment

i) Property, plant & equipment

Items of property, plant & equipment are recorded at cost less accumulated depreciation.

ii) Depreciation

Depreciation is calculated on a straight line basis to recognise the consumption of economic benefits of an asset over its useful life.

The estimated useful lives of property, plant & equipments are as follows:

Leasehold land & buildings	20 years
Motor vehicles	5 years
Office equipments	5 years

2.4 Foreign currencies

All amounts are expressed in Vanuatu currency - VATU. Assets and liabilities denominated in foreign currencies have been translated at the approximate rates of exchange ruling at the balance date except that where forward exchange cover has been obtained the forward exchange rate has been used. Transactions in foreign currencies are translated at the exchange rates prevailing on transaction dates.

Foreign exchange translation gains or losses arising on current account balances and unhedged foreign currency borrowings are reflected in the results for the year.

Vanuatu Red Cross Society
Notes to the Financial Statements
For the year ended 31 December 2022
(Expressed in Vatu)

2.5 Donor funded Program income and expenditures

The costs of providing various programs and other activities have been funded by various donors as summarised in Note 4 and Note 6. The donors representatives regularly conduct their internal finance audit process into their projects or programs by sending their delegate or by requesting the Society to send their regular finance report. As a result, the National Board has requested that we limit of the scope of our audit so as not to include project income and expenses.

2.6 Provision for employee benefits

i) Annual leave

Annual leave is calculated on employee leave at balance date, at the current rate of remuneration.

ii) Severance provision

Severance allowance is calculated using the present value of the estimated future cash outflows to be made by the employer resulting from employees' services to balance date.

Severance allowance is calculated at the rate of one month salary for each year of service. The provision for severance is disclosed in the Statement of Financial Position as current liabilities.

iii) Vanuatu National Provident Fund (VNPF)

Contributions to the VNPF are expensed as incurred.

2.7 Income tax

VRCS is a Charitable Organisation. It was incorporated under the Vanuatu Red Cross Society Act No. 23 of 1982. Under the laws of the Republic of Vanuatu, no income tax or capital gains tax is levied on companies, trusts or individuals.

2.8 Value added tax (VAT)

VRCS is not registered for VAT. All items in the Statement of Comprehensive Income are stated inclusive of VAT. VRCS is not required to remit Value Added Tax on grant or other income received.

2.9 Provisions

A provision is recognised in the statement of financial position when the company has a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

2.10 Accounts receivable

Accounts Receivable are recorded at their estimated realisable value after providing for doubtful and uncollectable debts.

Vanuatu Red Cross Society
Notes to the Financial Statements
For the year ended 31 December 2022
(Expressed in Vatu)

2.11 Statement of cash flow

The following are definitions of the terms used in the cash flow:

(a) Cash comprises cash on hand, current bank balances and short term deposits that can be converted to cash within two working days, net of bank overdraft.

(b) Operating activities includes all transactions and other events that are not investing or financing activities.

(c) Investing activities are those relating to the acquisition, holding and disposal of fixed assets and investments. Investments can include securities not falling within the definition of cash.

(d) Financing activities are those activities that result in changes to the size and composition of the company's capital structure. This includes both equity and debt not falling within the definition of cash.

2.12 Changes in accounting policies

There have been no changes in accounting policy.

2.13 Comparatives

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with the current financial year amount and other disclosure.

Vanuatu Red Cross Society

Notes to the Financial Statements

For the year ended 31 December 2022

(Expressed in Vatu)

	2022	2021
3.(i) Income - Society		
<u>Donations & membership fees:</u>		
General Donations	1,025,665	445,652
<u>First Aid (FA):</u>		
FA Kits	686,600	2,310,601
FA Trainings	255,000	556,200
Total First Aid income	941,600	2,866,801
<u>Fundraising:</u>		
Gala Nights Events	1,760,585	-
Flea Markets & other fundraising	15,000	84,724
Total Fundraising income	1,775,585	84,724
<u>Overhead:</u>		
Overhead from Australian RC	2,534,800	963,672
Overhead from IFRC	8,745,573	558,588
Overhead from ONE PLAN	-	591,255
Overhead from OXFAM	-	533,002
Overhead from Vanuatu Gov PRO	-	372,754
Overhead from Japanese RC-IYCP	283,632	470,295
Overhead from QATAR	-	224,251
Overhead - Others	1,986,847	1,060,038
Total Overhead income	13,550,852	4,773,855
<u>Interest:</u>		
Interest Income - bank	2,651	2,147
Interest Income - Deposits	1,330	1,801
Total Interest income	3,981	3,948
<u>Other Income:</u>		
Asset disposed- MV	-	800,000
Sales - Water Filter	-	153,700
Training Centre & room - hire	340,000	450,000
Vehicle hire	428,920	513,000
Other Income	1,920,546	372,220
Total other income	2,689,466	2,288,920
Total Income - Society	19,987,149	10,463,900
	=====	=====
3.(ii) Income - Donation & Others		
Australia Red Cross Grant - VRCS operations	18,027,730	22,740,173
	=====	=====

Vanuatu Red Cross Society

Notes to the Financial Statements For the year ended 31 December 2022

(Expressed in Vatu)

	2022	2021
4. Income - Projects		
<u>Grants:</u>		
Grant - Australian RC	24,496,337	10,769,855
Grant - Australian RC ROF	1,733,862	-
Grant - WHO	2,735,189	3,637,189
Grant - IFRC	26,762,139	53,762,272
Grant - OXFAM Australia	119,735	6,682,993
Grant - Small Projects	2,010,929	265,600
Grant - French Embassy /RC	353,050	1,048,684
Grant - Japan RC /IYCP	5,570,914	8,599,320
Grant - VAPP- Malagwelo	-	1,732,162
Grant - Vanuatu Government / Bed Net/ DWSSP	145,080	2,168,976
Grant - NSD	5,680,052	-
VRCS - Emergency Funds	139,695	145,028
VRCS - QATAR Funds	-	2,216,358
VRCS - Grants	-	582,500
Grant - DREF YASUR	23,350,370	710,805
Grant - World First Aid	-	149,408
Grant - Youth & Volunteer	866,092	1,382,815
Grant - UNICEF COVID19	9,968,745	6,495,600
Grant - Vanuatu Govt HEALTH	5,191,755	2,044,120
Grant - Embassy of Japan	-	164,690
Grant - CVD 2022	1,459,405	-
	<u>110,583,349</u>	<u>102,558,375</u>
	=====	=====
5.(i) Society Expenses		
First Aid trainings	27,405	20,950
First Aid Kit - purchases	441,005	1,450,795
First Aid - Manual costs	-	34,430
	<u>468,410</u>	<u>1,506,175</u>
	=====	=====
5.(ii) Fundraising - Expenses		
Gala night expenses	847,630	-
Catering expenses	426,325	-
	<u>1,273,955</u>	<u>-</u>
	=====	=====

Vanuatu Red Cross Society

Notes to the Financial Statements For the year ended 31 December 2022

(Expressed in Vatu)

6. Project Expenses	2022	2021
Australia RC - DCP project expenses	24,496,337	10,769,855
WHO expenses	1,733,862	-
ICRC- LFP	2,735,189	3,637,189
IFRC DREF / TC Harold	-	1,545,721
IFRC OFDA expenses	10,264,056	27,709,168
IFRC - One Plan	-	15,300,976
IFRC - EU	16,214,460	9,206,407
IFRC - DREF Covid	283,623	-
OXFAM Australia - project exp	119,735	6,682,993
Small Projects	2,010,929	265,600
RM - Project exp	5,680,052	-
French Embassy /RC - expenses	353,050	1,048,684
Malagwelo Project 2013-2014	-	1,732,162
Japanese RC- IYCP project	5,570,914	8,599,320
Vanuatu Govt- DWSSP	145,080	1,184,446
Vanuatu Govt - Bed Net	-	984,530
VRC- Emergency Funds	139,695	145,028
VRCS- QATAR Funds	-	2,216,358
VRCS- Grant	-	582,500
DREF YASUR	23,350,370	710,805
Youth & Volunteer	866,092	1,382,815
World First Aid	-	149,408
UNICEF Covid19	9,968,745	6,495,600
Vanuatu Govt - Health	5,191,755	2,044,120
Embassy of Japan	-	164,690
COVID Grant exp	1,459,405	-
	<u>110,583,349</u>	<u>102,558,375</u>
	=====	=====

Project expenses in 2022 were Vt110,583,349. Vt93,502,813 related directly to the project incomes and Vt17,080,536 related to prior years deferred projects income (2021: Project expenses in 2021 were Vt102,558,375. Vt86,265,200 related directly to the project incomes and Vt16,293,175 related to prior years deferred projects income).

Vanuatu Red Cross Society
Notes to the Financial Statements
For the year ended 31 December 2022
(Expressed in Vatu)

	2022	2021
7. Cash and cash equivalents		
<i>Bank Balances:</i>		
ANZ Bank - Society	277,184	499,258
ANZ - Malagwelo	1,717,609	130,945
ANZ - DCP (ARC) 03 & 14	733,521	2,047,881
ANZ ROF (ARC)	4,589,895	5,576,683
ANZ - Emergency funds	2,030,363	139,695
ANZ - USD Call	-	(1,133)
NBV - Prov. For Severance a/c	624,064	172,832
NBV - Project Support A/c	366,626	421,076
NBV - Provincial Branch A/c	221,120	281,912
BRED - DREF	156,153	3,423,933
BRED - TAFA Fixed deposit	1,206,148	1,204,337
BRED - NZ Core Funds	20,535	312,369
BRED - OFDA	2,478,756	5,287,370
BRED - Japan RC- IYCP	176,899	75,141
LFP Bank 06 & 07	234,603	(50,654)
ANZ Projects Account	13,316,864	1,714,645
BRED - World Mosquito Program	205,225	56,811
BRED - VRCS Core Cost	33,769	679,169
	<u>28,389,334</u>	<u>21,972,270</u>
Total cash at bank	=====	=====
8. Other assets		
<i>Current:</i>		
Field cash advances	799,426	4,022,326
	=====	=====
9. Trade & other payables		
Trade payables	350,513	1,357,147
Accrued charges	665,500	527,500
VNPF payable	1,196,817	1,877,930
Other payable [accrued severance]	1,358,784	-
	<u>3,571,614</u>	<u>3,762,577</u>
	=====	=====
10. Provision for Severance		
<i>Current:</i>		
Provision for severance	8,642,267	5,567,383
	=====	=====

Vanuatu Red Cross Society

Notes to the Financial Statements For the year ended 31 December 2022

(Expressed in Vatu)

11. Deferred Revenue / Unearned Grants	2022	2021
Australian Red Cross (DCP) - Grant	-	40,908
ICRC LFP - Project Grant	234,603	(50,654)
Oxfam Australia - Grant	-	119,735
ARC MASTER PLAN	2,125,789	2,386,554
WHO - Grant	6,060,464	-
IFRC OFDA - Grant	(224,941)	26,638
IFRC DREF COVID	-	283,623
IFRC EU	4,824,635	5,924,213
RM Project	3,410,756	1,359,286
DREF YASUR	186,153	3,359,849
French Embassy - Grant	-	353,050
Japan RC - IYCP Grant	176,899	75,141
Vanuatu Government /DWSSP	-	145,080
Youth & Volunteer	-	743,194
UNICEF COVID19	-	2,287,200
Japan Embassy Grant	-	(1,133)
COVID - Grant	205,255	-
VRC ANZ Funds (Emergency)	-	139,695
VRCS Grant	-	(111,843)
	16,999,613	17,080,536
	16,999,613	17,080,536

Deferred revenue related to grant income received in 2022 and prior years, but will be used in 2023 or future years.

12. Property, plant and equipment

<u>2022</u>	Cost	Accum Depn	NBV
Leasehold land & building	19,941,259	19,161,113	780,146
Property Improvements -at cost	9,867,980	9,361,749	506,231
Motor Vehicles - at cost	11,163,833	7,791,795	3,372,038
Office furniture & equip - at cost	5,229,470	4,095,210	1,134,260
	46,202,542	40,409,867	5,792,675
	46,202,542	40,409,867	5,792,675
<u>2021</u>	Cost	Accum Depn	NBV
Leasehold land & building	19,941,259	18,737,948	1,203,311
Property Improvements -at cost	9,349,047	9,349,047	-
Motor Vehicles - at cost	11,163,833	6,635,667	4,528,166
Office furniture & equip - at cost	4,264,364	3,930,852	333,512
	44,718,503	38,653,514	6,064,989
	44,718,503	38,653,514	6,064,989

Vanuatu Red Cross Society

Notes to the Financial Statements For the year ended 31 December 2022

(Expressed in Vatu)

12. Property, plant and equipment (con't)

Reconciliation of property, plant & equipment	2022	2021
Net book value brought forward	6,064,989	7,433,921
Additions	1,484,039	345,157
Depreciation	(1,756,353)	(1,714,089)
Net book value carried forward	<u>5,792,675</u>	<u>6,064,989</u>

13. Financial Instruments

All financial instruments to which the Society is a party are recognised in the financial statements.

Credit risk

Management has a credit policy in place and the exposure to credit risk is monitored on an on going basis. The Society does not require collateral in respect of financial assets.

At balance date there were no significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position. Debtors considered uncollectable have been written off and doubtful debts have been provided for.

Interest rate risk

The Society's exposure to interest rates and the effective interest rates of financial assets and liabilities at balance date are as follows:

Bank -Term Deposit 0.15%

All other financial assets or liabilities are non-interest bearing.

Fair values

As at balance date, the fair values are the same as the carrying amounts for all financial instruments held by the company (2021: the fair values were the same as the carrying amounts).

14. Capital commitments

The Society has not entered into any contracts to purchase plant and equipment for 2022 (2021: Nil).

15. Contingent liabilities

The National Board members are not aware of any contingent liabilities as at the date of signing the National Board's Report.

16. Subsequent events

No events have occurred since the balance sheet date which would require any adjustment to or disclosure in the financial statements.

