

CHERNOBYL CHILDREN'S LIFELINE

England & Wales · Charity number 1014274

Details

Other names CCLL

Status Registered

Legal form Trust

Registered 1992-09-15

Register [View on the Charity Commission register](#)

Contact

Address Chernobyl Childrens Lifeline
Unit 6
Hartley Park Farm Business Centre
Selborne Road
Alton
GU34 3HD

Phone 01420511700

Email ho@ccll.org.uk

Website www.ccll.org.uk

Activities

Objects: TO RELIEVE THE NEED AND SICKNESS OF CHILDREN AFFECTED BY RADIATION FOLLOWING THE EXPLOSION AT THE CHERNOBYL NUCLEAR REACTOR ON THE 26 APRIL 1986 BY SUCH CHARITABLE MEANS AS THE TRUSTEES IN THEIR DISCRETION THINK FIT

Activities: To help children suffering from the after effects of the Chernobyl disaster and economic situation.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People

Geography

- **Area of benefit:** BELARUS AND THE UKRAINE AND OTHER COUNTRIES AFFECTED
- Belarus
- Ukraine

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£406,470	£492,034	-	-
2023-12-31	£433,808	£486,964	-	-
2022-12-31	£698,389	£468,889	£1,433,723	2
2021-12-31	£466,616	£359,978	-	-
2020-12-31	£654,505	£584,560	£1,097,585	5

Trustees

Name	Role	Appointed
Andrew Timothy March		2016-06-22
David Frank Lowe		2016-06-22
Joan Mary Packard		2025-01-30
Michael James Lafferty		2023-09-21

Accounts

Charity Registration No. 1014274 (England and Wales)

Charity Registration No. SC040136 (Scotland)

CHERNOBYL CHILDREN'S LIFELINE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

CHERNOBYL CHILDREN'S LIFELINE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A March Mr D Lowe Mr M Lafferty Mrs J M Packard	(Appointed 30 January 2025)
Charity number (England and Wales)	1014274	
Charity number (Scotland)	SC040136	
Principal address	6 Hartley Business Park Selbourne Road Alton Hampshire GU34 3HD	
Chief executive officer	Mr D Vystavkin	
Independent examiner	Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE	

CHERNOBYL CHILDREN'S LIFELINE

CONTENTS

	Page
Trustees' report	1 - 7
Independent examiner's report	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11 - 21

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024. The Trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The Trustees who served the Charity during this period were:



M Lafferty



A March



D Lowe



J Packard

For the purpose of this report the word "Branches" represents the individual local branches of the Charity situated across the UK.

Objectives and activities

The purpose of the Charity is to provide support to the children (and associated families) affected by the ongoing consequences of the Chernobyl disaster on the 26th April 1986. The work of the Charity also encompasses problems relative to welfare affected by the current economic situation and the worsening humanitarian crises in Ukraine. Our approach is non-judgmental and non-discriminatory without any political involvement in the affairs of the country we operate in. The charity achieves this in a variety of ways.

The Trustees confirm that they have taken account of the Charity Commission guidance on providing public benefit in setting their objectives and carrying out their activities.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Significant activities

During the year the Charity's aim was upheld to continue to support its objectives through public awareness and the provision of monetary and other aid to the affected areas and the provision of assistance to Ukrainian families and communities mainly located within territories contaminated by the Chernobyl Disaster. The power crisis in Ukraine due to attacks on civil infrastructure deepened especially from October onwards which severely impacted life in almost all aspects including, but not limited to welfare, health and education. The Charity worked jointly with donors and suppliers to provide generators, rechargeable lanterns, power banks and quick charge backup power units but specifically concentrated its efforts on helping the school children with facilities which would allow them to continue schooling and educational process whatever the circumstances.

To facilitate this, we sourced power support and generation equipment which was delivered in advance starting from March 2024 putting it in place for the coming long cold winter. The support of education and children's pastime activities was organised through continued shipment of IT equipment, (laptops, desktops, monitors, TVs, smart boards, projectors, iPads, smart phones, android tablets, network and WI-FI equipment) and welfare support resources (heating, lighting, sanitation, water storage and purification) to school and kindergarten underground shelters, children's and local hospitals and communities, in particular to rural primary medical care centres so that the children and families are not cut off from their most basic rights to receive education, stay safe and receive healthcare support where required. In addition, the elderly, the disabled and those with special needs, (be it learning difficulties or physical impairment), also received support in the way of disability equipment and items of care and hygiene. Often, our charity remains the only provider of hydraulic battery operated patient lifts, patient power assisted beds, specialised paediatric therapy standers, bedsores preventing mattresses, wheelchairs, walkers etc.

We thank all those donors of this equipment and those who provide funding to help with transportation to Ukraine and local distribution. The charity recognises the need to provide whatever possible aid to the helpers and local partners such as social workers, community welfare and children's safety workers, nurses and of course, teachers and kindergarten staff, this is what we call helping the helpers. In addition to the challenges these key workers face daily when fulfilling their professional duties, they equally experience difficulties caused by power cuts, lack of even most basic resources, PPE, educational aids and materials, IT equipment and, of course, their own families are feeling the daily stress of the situation

In 2022 one of our key projects – the SafeHouse was mainly addressing the needs of the displaced mothers with children with special needs. In 2023 we shifted our focus of attention to the provision of therapy and mental health support including stress relief of children and local key workers who experience the stress being offloaded on them by the families they are supporting. An old derelict and destroyed kindergarten building was taken over and converted into a multi-functional space split into several zones providing day or residential accommodation options with a full set of modern utilities and conveniences offering a barrier free environment for activities and therapy. As our charity found itself being the main contributor and donor to the Myrcha Welfare project due to a number of local and international NGOs not being able to meet their initial commitment, it took the first quarter of 2024 to complete and fully launch the site operationally. The centre opened in officially in March welcoming the first groups of children in May.

Delivery of humanitarian aid directed at specific reasons and needs continued through 2024. We aimed to bring the items and types of aid upon request and identification of types of need which is a principal we pursue in many projects. This year we managed to increase the total amount of aid distributed to over 25 tonnes.

The Charity helps to support families and children through its Family Support Project which organises support of individual children and families in Ukraine addressing whatever relative needs they may have. New families have been added on to the project this year many of which were relocated displaced families who lost practically everything.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

It still remains impossible for the charity to bring children over to the UK for recuperating visits. This is due to circumstances completely outside of our control and influence. Every day brings new challenges and an ever-growing list of desperate pleas for help. This volatile environment adds on to the unpredictable nature of our operation with some priorities giving way to other more pressing needs. Giving due to our supporters and volunteers we managed to achieve the following:

A **Third Christmas Project** was set up to help deliver much needed provisions and Christmas presents to Ukraine. All the trustees and our Chief Executive went out to Lublin, Poland to deliver this programme. They were joined by the two trustees of Woolly Hugs charity, who have supported our work for many years. 46 Children were brought by coach from Ukraine to Lublin, a town situated less than 70 miles from the border with Ukraine. In addition, 50 children from the younger age group, together with their parents, already refugees in Poland, were invited to join the group for some activities. The children were housed in a local facility paid for by the Charity for a period of 5 days and provided with a Christmas experience including parties and various outings such as craft experiences, bowling, trampoline centres etc. The importance of this programme cannot be understated, it was not just about "Christmas" but about giving the children relief from the mental stress of living with the effects of the war on a daily basis. On their return to Ukraine it was reported that this visit had made a tremendous difference to the mental health of the children.

Families continue to receive direct support through the **Family Support Project**. This has helped these families receive much needed, often critical supplies such as firewood, medication, basic food, stationery and education.

The Charity continued to help with essential medical supplies which include masks, pulse oximeters, blood pressure monitors and contactless thermometers to support hospitals, hospices and individuals, unfortunately Covid-19 was still present in Ukraine providing many health risk in addition to everything else described above.

Myrcha Welfare Centre. The Centre welcomed first children and families in May 2024 having first run a number of training sessions for student psychologists to share hands on experience supporting such families. We have managed to create a modern, reliable indoors and outdoors space capable of delivering both residential and day therapy programmes. The centre is very unique in what it is and what it does and the demand from remote communities to send children for support activities is growing daily. The team of experienced psychologists, therapists and support workers run by a small local charity "The Power of Community" consists of only 12 people, their performance and activities are limited by the funding and resources provided. Our charity proudly remains to be the main donor whilst actively inviting other international and private sponsors to provide support to this much needed and very versatile facility.

Livestock & Seeds supplied to displaced families and families in need. Chicken, ducklings, goslings, piglets, goats (milking). Over 60 kg of high-quality selected seeds allowing families, schools, small rural social services units and village council offices become more sustainable. They are turning almost any available patch of land into a vegetable plot.

Generators sourced in the UK and Poland. High quality reputable brands generators continue to be a priority because the energy infrastructure is continually attacked. Schools, hospitals, kindergartens, primary medical care units and those missile raid shelters that are assigned to them received generators. We created a workshop in joint partnership with a local community council run by volunteers. They recondition, service and repairs generators, chain saws (also supplied by CCLL) and garden machinery. It is important to allow rural communities to be self sufficient as much as possible. Of course, we help with purchasing of consumables and parts.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Support to displaced families moving to communities in northern Ukraine. Home repairs, provision of cookers, fridges, furniture, household utensils and supplies – anything that can help families who lost everything to settle in local communities. Often the houses they move in haven't been lived in for over 10 years with doors and windows in need of replacement and roof repairs required. This aid is mainly provided through the Family Support Project on an ad hoc basis on cases referred by local social workers.

School In A Bag. We continued our much-valued co-operation with the School in a Bag charity which provided over 3,950 more school bags in 2024 bringing the total from 2022 to 2024 to 5,800 bags filled with stationary, lunch boxes and items of basic hygiene. Our charity has arranged the delivery and distribution of the bags to the children in Ukraine.

Provision of teaching aids, games and craft supplies for use by children in bomb shelters. It is important to keep children engaged and involved during long hours of sitting underground during air raids. Teaching hours are limited in these situations. This is where puzzles, art and craft supplies, singing using PA systems, watching an educational video helps the children get over the daunting and stressful routine. Additionally, we help to set up teaching zones and complete classrooms underground recognising that children must continue to receive education having missed 2 years of schooling through Covid and further 3 years intermittent schooling due to air strikes, lack of shelter facilities or lack of teaching.

Medical and special needs equipment. We deliver wheelchairs, prone standers, patient lifts, crutches, zimmer frame, 3-wheel walkers for patients of all ages plus walkers, seats, prams, strollers and therapy items for children and young adults with special needs. Many of the items are provided to us because they would be discarded in the UK yet they still hold value for those in need.

First aid medical bags for Ambulance, Fire and Rescue crews. The Fire and Rescue crews in Ukraine are being trained to provide first aid on scene as this was not their remit prior to 2022. They receive the correct training but often lack specialised first aid kits with the right content and equipment. Thanks to our supporters providing used bags with fully functional equipment and new supplies to replenish, we help those looking after local communities provide the right care when its most needed. These cost a small fortune each.

Returning Childhood to Children

Keeping children active and helping them get at least some of the childhood they lost is a vital and critically needed activity which impacts most of their future lives. Our charity helps these children remain children and have the childhood they have been deprived of. We provide sports equipment, game and play items suitable for various ages. This offers hope to the children we help and to their families

Staffing

In achieving its objectives, the Charity is reliant upon a small team of paid staff, the local Branches and their Volunteers in generating interest, income and resources for the Charity.

Charity Branches

Our local Branches continued in many diversified ways to raise money and aid in its natural form. The Volunteers form an important part of the Charity, and the Trustees would like to thank all Volunteers for their very valuable contribution and support without whom the Charity would not be able to achieve its objectives.

Each Branch consists of a Committee with officers designated to be Chair and /or Treasurer or to carry out general activities and fundraising, this list is not exhaustive. Regrettably a further effect was the closure of a few branches many of whom were made up of volunteers who had served the Charity for many years and felt that a combination of age and the pandemic had led them to the decision it was time to stand down.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Principal funding sources:

The accounting system of the Charity is carried out by an in-house Accountant who is a fellow of ACCA. She prepares the accounts for reporting to the Trustees and providing all information required for the annual Audit. An internal system is in operation to show the allocation of funds to each Branch. By way of further explanation, each Branch is responsible for procuring its own funding. However, these funds, for accounting and auditing purposes are shown as one figure forming part of the capital assets of the Charity. The internal system shows the breakdown of the total sum, represented on a Branch-by-Branch basis. Each Branch may only have access to the funds that they have raised, and which are represented in their unique Branch Ledger. All monies are held in one designated Bank Account which is controlled by Head Office with monies being requested by each Branch (branch) as required.

Each Branch is responsible for raising funds and the Branches may request that all or part of their funds are allocated to Projects.

The Community of each localised Branch generously contributes a great deal of money, time and effort to help us sustain our work. We have an obligation to make sure these resources are used wisely, prudently and effectively as a rule the Charity receives no Government funding and therefore relies totally on the donations received via each Branch and from other generous sponsors and supporters who provide additional donations and legacies.

Branches (local branch) Ledgers

Monies raised by the Branches (Local Branches) throughout the UK are designated in these Ledgers and called upon as required by the individual Branches. This may when requested, be transferred internally for the purposes of supporting Projects, FSP Donations etc. It is important to note that this money shows as part of the Charity's overall reserves in the audited accounts but is specifically designated for use by the individually Branches who have raised the funds.

Charity Reserves

The Trustees believe that the charity should keep at least £150,000 to provide working capital and to guard against unexpected fluctuations in income or expenditure, and to enable the charity to quickly respond to situations arising. The remaining funds to be held on secure deposit where the best possible interest can be obtained.

Restricted Funds

The Family Support Project. This project allows sponsors in the UK to give financial support to children and/families. Sponsors may support a child/family that are known to them or may request the Charity assigns a needy recipient on their behalf. Money is collated in the UK by way of Sponsors regular Standing Order payments and the Charity ensures the funds are received by the beneficiaries. Many of the recipients rely on this support for the most basic of needs.

Going Concern

The Coronavirus pandemic followed by the ever-worsening crises in Ukraine have almost completely changed how our charity operates. There is little point in thinking what we have lost hence we concentrate our attention on the things we can do to help the affected children and their families. The Charity remains active by increasing the amount of work dedicated to the support of people in Ukraine. The Trustees and Management are taking action to control costs where appropriate and they will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees believe these actions will enable the Charity to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

Structure, governance and management

Governing document

The Charity is controlled by its governing document which is a deed of trust and constitutes the charity as unincorporated.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and appointment of new trustees:

Trustees serve until they resign. New Trustees are nominated by members of the Board of Trustees, interviewed by the Board and appointed where they have the necessary skills to contribute to the Charity's management, development and well-being. Upon appointment the Trustees are given an induction into the work of the Charity and provided with information, including Charity legislation, that they need to fulfil their duties as roles of Trustees.

Organisational Structure

The Trustees are responsible for the governance of the Charity and the overseeing of the operational administration of the Charity. Regular Trustee Meetings are held to which the Chief Executive Officer reports and who is responsible and accountable for the day to day running of the Charity.

Remuneration for key management and other staff are at the discretion of the trustees and are reviewed at regular intervals.

Wider network and related parties

The Charity operates a network of local groups known as Branches throughout the United Kingdom. Each Branch is a satellite of the Charity which as the sole entity is registered in England, Wales and Scotland for charitable purposes.

Each Branch has a certain amount of autonomy but must at all times abide by the Charity Rules & Regulations which are constantly monitored and updated to comply with changes in legislation and the needs of the people we support within the Charity.

Subject to the correct funding being in place each Branch, in addition to operating the programme of Health Recuperative visits - where possible - may apply to undertake projects to aid in areas of great need. Any such project is subject to a formal application to the CEO and any above his discretionary remit will then be referred to the Trustees for approval. Following approval any such project will continue to be monitored for the duration of its programme.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The principal risks - political risks in both Belarus and Ukraine have impacted on the program of children coming to the UK therefore the emphasis will be directed at developing aid programmes to help the affected families in Ukraine with particular emphasis on support in Ukraine. We also recognise that the new areas of humanitarian crises around the World call for attention thus making access to resources and funding even more challenging yet we strongly believe that the activities we carry on deliver not only material but most importantly humanitarian and mental support offering the children of Ukraine a better future.

Trustees

The Board of Trustees are all volunteers who take overall responsibility and act collectively to govern the Charity. Each of the Trustees are actively involved in the Charity being Branch Chairs in their own right and therefore have a good working knowledge of the Charity from many perspectives. They were appointed for their commitment to CCLL, their experience and skills which enable them to undertake their responsibilities to the Charity and its members. It is felt that the fact the Trustees are located in different areas of the UK is beneficial to the Charity giving the Branches a local representation in respect of some parts of the operation of the Charity which may have regional differences. The Trustees are ultimately responsible in law for the Charity, its assets and activities. The day-to-day running of the charity is managed by the Chief Executive Dennis Vystavkin who reports directly to the Board of Trustees. This year we welcomed Joan Packard as our 4th Trustee. She is a very experienced branch chair with years of hands-on involvement and a contributor to many past and current projects

Future plans

The charity continues to carry out its work by way of projects and fund raising specifically to help with the ongoing crisis in Ukraine and with this in mind a dedicated division of CCLL has been setup and promoted using the name of CCLLL-The Helping Hand for Ukraine and it is intended to develop this further.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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).

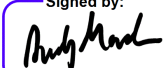
The law applicable to charities in England and Wales and in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that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

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient 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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:

0AEE4B46EA194C7...
Mr A March
Trustee

29 September 2025

CHERNOBYL CHILDREN'S LIFELINE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

I report to the Trustees on my examination of the financial statements of Chernobyl Children's Lifeline (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) 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 financial statements to be reached.

Signed by:

Graham Lindsay

79F0E6C6B7A44AC

Graham Lindsay FCA

Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated: 29 September 2025

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	211,950	180,993	392,943	300,166	123,841	424,007
Investments	4	13,527	-	13,527	9,801	-	9,801
Total income		225,477	180,993	406,470	309,967	123,841	433,808
Expenditure on:							
Raising funds	5	849	-	849	1,122	-	1,122
Charitable activities	6	331,507	159,678	491,185	345,249	140,593	485,842
Total expenditure		332,356	159,678	492,034	346,371	140,593	486,964
Net income/(expenditure)		(106,879)	21,315	(85,564)	(36,404)	(16,752)	(53,156)
Transfers between funds		13,104	(13,104)	-	(4,468)	4,468	-
Net movement in funds	8	(93,775)	8,211	(85,564)	(40,872)	(12,284)	(53,156)
Reconciliation of funds:							
Fund balances at 1 January 2024		1,134,183	246,384	1,380,567	1,175,055	258,668	1,433,723
Fund balances at 31 December 2024		1,040,408	254,595	1,295,003	1,134,183	246,384	1,380,567

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

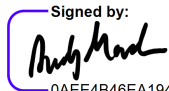
CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		6,134		8,956
Current assets					
Debtors	13	35,751		20,052	
Cash at bank and in hand		1,272,060		1,371,878	
		<u>1,307,811</u>		<u>1,391,930</u>	
Creditors: amounts falling due within one year	14	(18,942)		(20,319)	
Net current assets			1,288,869		1,371,611
Total assets less current liabilities			<u>1,295,003</u>		<u>1,380,567</u>
Income funds					
Restricted funds	16		254,595		246,384
Unrestricted and designated funds	17	1,044,679		1,134,183	
General unrestricted funds		<u>(4,271)</u>		<u>-</u>	
			1,040,408		1,134,183
			<u>1,295,003</u>		<u>1,380,567</u>

The financial statements were approved by the Trustees on 29 September 2025

Signed by:

 0AEE4B46EA194C7...
 Mr A March
 Trustee

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Chernobyl Children's Lifeline is an unincorporated charity registered in England & Wales and Scotland. The address of the registered office is disclosed on the Charity information page. The functional and presentation currency of the charity is GBP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's SORP (FRS102) - 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 (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2006 (as amended).

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% - straight line
Motor vehicles	25% - reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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 borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	207,017	180,993	388,010	279,350	123,841	403,191
Legacies receivable	4,933	-	4,933	20,816	-	20,816
	<u>211,950</u>	<u>180,993</u>	<u>392,943</u>	<u>300,166</u>	<u>123,841</u>	<u>424,007</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	13,527	9,801

5 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Telephone and fax (incorporating relocation expenses)	469	944
Printing, postage and stationery	380	178
	849	1,122

6 Charitable activities

	2024 £	2023 £
Staff costs	62,800	61,246
Depreciation and impairment	2,822	2,792
Expenditure incurred relating to voluntary income	425,563	421,804
	491,185	485,842
	491,185	485,842
Analysis by fund		
Unrestricted funds	331,507	345,249
Restricted funds	159,678	140,593
	491,185	485,842

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Analysis of expenditure by activities

	2024 £	2023 £
Staff costs	62,800	61,246
Depreciation and impairment	2,822	2,792
Expenditure incurred relating to voluntary income	425,563	421,804
	<u>491,185</u>	<u>485,842</u>
Analysis of direct costs		
Travel expenses	1,865	1,460
Programme expenses - Links	72,936	82,177
Family support project	159,678	140,593
Belarus and Ukraine project costs	140,843	157,686
	<u>375,322</u>	<u>381,916</u>
Analysis of support costs		
Staff costs	62,800	61,246
Trustees' expenses	1,227	490
Rent, rates, water, light and heat	8,676	8,153
Insurance	6,242	6,183
Light and heat	1,566	1,443
Legal & professional fees		
Motor running expenses	5,399	1,211
Sundries	179	306
Belarus and Minsk office and administration		
Depreciation	2,822	2,792
Subscriptions	501	857
Bank charges	1,708	2,290
Repairs and renewals	1,109	57
Travel expenses	1,441	1,169
IT expenses	1,759	1,817
Exchange rate loss/(gains)	(211)	-
Accountancy fees	20,645	15,912
	<u>115,863</u>	<u>103,926</u>

Governance costs amounted to £20,645 for the year (2023: £15,912)

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>2,822</u>	<u>2,792</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
UK office and administration	2	2

Employment costs	2024	2023
	£	£
Wages and salaries	60,900	54,014
Social security costs	315	1,148
Other pension costs	1,585	6,084
	62,800	61,246

Staff costs detailed above include the following amounts:

Key management received remuneration of £47,642 the year (2023: £46,786).

There were no employees whose annual remuneration was more than £60,000.

10 Trustees

During the year, three Trustees received £1,229 for reimbursement of expenses for travel and other costs (2023: £490).

During the year, no Trustees received any remuneration (2023: £Nil).

During the year, no Trustees received any benefits in kind (2023: £Nil).

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 January 2024	11,317	9,500	20,817
At 31 December 2024	11,317	9,500	20,817
Depreciation and impairment			
At 1 January 2024	9,127	2,734	11,861
Depreciation charged in the year	1,131	1,691	2,822
At 31 December 2024	10,258	4,425	14,683
Carrying amount			
At 31 December 2024	1,059	5,075	6,134
At 31 December 2023	2,190	6,766	8,956

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	7,927	13,155
Prepayments and accrued income	27,824	6,897
	35,751	20,052

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	876	1,907
Trade creditors	7,314	6,113
Other creditors	684	5,517
Accruals and deferred income	10,068	6,782
	18,942	20,319

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,585	6,084

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£	£	£	£	£
Family Support Project	258,668	123,841	(140,593)	4,468	246,384	180,993	(159,678)	(13,104)	254,595

The Family support project fund is a restricted fund. Incoming resources are collected separately and represent amounts attributable to specific sponsored families.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Unrestricted and designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				Movement in funds				
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£	£	£	£	£
General fund	232,079	98,778	(106,509)	155,532	379,880	60,666	(107,560)	109,906	442,892
Air Fare and visas reserve	230,000	-	-	(180,000)	50,000	-	-	-	50,000
Medical expenses reserve	30,000	-	-	20,000	50,000	-	-	-	50,000
Schools and Universities	15,000	-	-	-	15,000	-	-	-	15,000
Links programme expenses reserves	339,266	106,837	(82,177)	-	363,926	109,734	(115,853)	(27,614)	330,193
Special projects	328,710	104,352	(157,685)	-	275,377	55,077	(104,672)	(69,188)	156,594
	<u>1,175,055</u>	<u>309,967</u>	<u>(346,371)</u>	<u>(4,468)</u>	<u>1,134,183</u>	<u>225,477</u>	<u>(328,085)</u>	<u>13,104</u>	<u>1,044,679</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Unrestricted and designated funds

(Continued)

The General fund represents the free funds of the charity which have not been designated for particular purposes.

The Air fare and visas reserve fund represents funds designated to cover the cost of transporting children in the next calendar year.

The Medical expenses reserve fund represents funds designated to cover the cost of purchasing medicines and helping sick children in the next calendar year.

The Schools & Universities reserve fund represents funds designated to cover the costs of helping schools & universities in Belarus and Ukraine including infrastructure and educational programmes.

The Branch programme expenses reserve fund represents designated funds to cover transfers made to local Links in the forthcoming year to assist in covering costs incurred relating to children that are hosted in the UK as well as managing projects in Belarus and Ukraine on behalf of Branch upon request.

The Special projects fund was set up by the board of trustees to actively support and encourage links to work towards the charities mission statement "helping the children and families of Belarus and Ukraine suffering from the after-effects of the Chernobyl disaster of 1986 and the ongoing adverse economic situation". In support of this not only do we bring hundreds of children from Belarus and Ukraine to the UK for respite but a special Project fund has also been set up. This allows CCLL links and also head office to participate in projects on the ground in Belarus and Ukraine. This fund is serviced by monies raised by the links and sponsors specifically for this purpose.

Transfers between funds

Transfers from the General fund to Designated unrestricted funds have occurred to cover expenditure during the year and maintain the fund at the designated level.

The transfer to the restricted Family support project fund from the General fund represents amounts reimbursable to the fund for expenditure paid on its behalf.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	6,134	-	6,134
Current assets/(liabilities)	1,034,274	254,595	1,288,869
	<u>1,040,408</u>	<u>254,595</u>	<u>1,295,003</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	8,956	-	8,956
Current assets/(liabilities)	1,125,227	246,384	1,371,611
	<u>1,134,183</u>	<u>246,384</u>	<u>1,380,567</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity Registration No. 1014274 (England and Wales)

Charity Registration No. SC040136 (Scotland)

CHERNOBYL CHILDREN'S LIFELINE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

CHERNOBYL CHILDREN'S LIFELINE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A March Mr D Lowe Mr M Lafferty	(Appointed 21 September 2023)
Charity number (England and Wales)	1014274	
Charity number (Scotland)	SC040136	
Principal address	6 Hartley Business Park Selbourne Road Alton Hampshire GU34 3HD	
Chief executive officer	Mr D Vystavkin	
Independent examiner	Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE	

CHERNOBYL CHILDREN'S LIFELINE

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10 - 21

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023. The Trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The Trustees who served the Charity during this period were:



M Lafferty
A March
D Lowe

For the purpose of this report the word “Branches” represents the individual local branches of the Charity situated across the UK.

Objectives and activities

The purpose of the Charity is to provide support to the children (and associated families) affected by the ongoing consequences of the Chernobyl disaster on the 26th April 1986. The work of the Charity also encompasses problems relative to welfare affected by the current economic situation. Our approach is non-judgmental and non-discriminatory without any political involvement in the affairs of the Countries we operate in. The charity achieves this in a variety of ways.

The Trustees confirm that they have taken account of the Charity Commission guidance on providing public benefit in setting their objectives and carrying out their activities.

Significant activities

During the year the Charity's aim was upheld to continue to support its objectives through public awareness and the provision of monetary and other aid to the affected areas and the provision of assistance to Ukrainian families and communities mainly located in areas contaminated by the Chernobyl Disaster. The power crisis in Ukraine due to attacks on civil infrastructure continued to create a multitude of adverse consequences affecting all aspects of life in Ukraine including but not limited to welfare, health, education. The Charity worked jointly with donors and suppliers to provide generators, rechargeable lanterns, power banks but specifically concentrated its efforts on helping the school children with facilities which would allow them to continue schooling and educational process whatever the circumstances. This was done mainly through facilitation of IT equipment and welfare resources (heating, lighting, sanitation) to school and kindergarten underground shelters, children's and local hospitals and community primary medical care centres so that the children are not cut off from their most basic rights to receive education, stay safe and receive healthcare support where required. In addition, the elderly, the disabled and those with special needs be it learning difficulties or physical impairment also received support in a way of disability equipment, items of care and hygiene. The charity recognises the need to provide whatever possible aid to the helpers and local partners such as social workers, community welfare and children's safety workers, nurses and of course, teachers and kindergarten staff, this is what we call helping the helpers. In addition to the challenges these key workers face daily whilst fulfilling their professional duties they equally are exposed to difficulties caused by power cuts, lack of even most basic resources, PPE, educational aids and materials and, of course, their own families are feeling the daily stress of the situation.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

In 2022 one of our key projects – the SafeHouse, was mainly addressing the needs of the displaced mothers with children with special needs. In 2023 we shifted our focus of attention to the provision of therapy and mental health support including stress relief of children and local key workers who experience the stress being offloaded on them by the families they are supporting. An old derelict and destroyed kindergarten building was taken over and converted into a multi-functional space split into several zones providing day or residential accommodation options with full set of modern utilities and conveniences offering barrier free environment for activities and therapy. Although initially it was hoped that our Charity would launch the project and provide funding to the first stage of the project where it was hoped that large international agencies and NGOs would allocate grants for further stages, the reality sadly proven to be different with most of such commitments falling not materialising. The charity united efforts of donors and local branches to continue with the development of the project to the desired standard and lever of completion. By the end of 2023 the project was 80% ready.

Delivery of humanitarian aid directed at specific reasons and needs continued through 2023. We aimed to bring the items and types of aid upon request and identification of types of need which is a principal we pursue in many projects.

The Charity helps to support families and children through the Family Support Project which are sponsored by individuals in the UK to improve the welfare of families and address whatever individual needs they may have. New families have been added on to the project.

Achievements and performance

Due to many reasons outside of Charity's control it was still not possible to bring children over to the UK for recuperating visits. Despite this the Charity has managed to achieve the following:

A **second Christmas Project** was set up to help deliver much needed provisions and Christmas presents to Ukraine. Two trustees and our Chief Executive went out to Lublin, Poland to deliver this programme. They were joined by the two trustees of Woolly Hugs charity, who have supported our work for many years. 40 Children were brought by coach from Ukraine to Lublin, a town situated less than 70 miles from the border with Ukraine. In addition, 50 children from the younger age group, together with their parents, already refugees in Poland, were invited to join the group on a daily basis. These children were housed in a local facility paid for by the Charity for a period of 5 days and provided with a Christmas experience including parties and various outings such as craft experiences, bowling, trampoline centres etc. The importance of this programme cannot be understated, it was not just about "Christmas" but about giving the children relief from the mental stress of living with the effects of the war on a daily basis. On the return of the children to Ukraine it was reported that this visit had made a tremendous difference to the mental health of the children.

Families continue to receive direct support through the **Family Support Project**. This has helped these families receive much needed, often critical supplies such as firewood, medication, basic food, stationery and education. The Charity continued to help with **essential medical supplies** which include masks, pulse oximeters, blood pressure monitors and contactless thermometers to support hospitals, hospices and individuals, unfortunately Covid 19 was still present in Ukraine providing many health risk in addition to everything else described above.

'Safer Ukraine Classrooms'. Equipment and facilities for schools teaching and training children how to stay safe, avoid explosives, put out fires, provide first aid.

Livestock supplied to displaced families and families in need (all with children). Chicken, ducklings, goslings, piglets, goats (milking). High-quality selected seeds allowing families, schools and even small rural social services and village council offices become more sustainable.

Generators sourced in the UK and Poland. High quality reputable brands generators continue to be a top priority because the availability of power is continually being restricted and reduced nationwide in Ukraine. Schools, hospitals, kindergartens, primary medical care units and those missile raid shelters that are assigned to them received generators.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Support to displaced families moving to communities in northern Ukraine. Home repairs, provision of cookers, aridges, furniture, household utensils and supplies – anything that can help families who lost everything to settle in local communities. Often the houses (dwellings) they move into haven't been lived in for over 10 years with doors and windows in need of replacement and roof repairs required. This aid is mainly provided through the Family Support Project on an ad hoc basis on case reference by local social workers.

School In A Bag. We continued our much-valued co-operation with the School in a Bag charity which provided over 1,800 more school bags in 2023 filled with stationery, lunch boxes and items of basic hygiene. Our charity has arranged the delivery and distribution of the bags to the children in Ukraine.

Provision of teaching aids, games and craft supplies for use by children in bomb shelters. It is important to keep children engaged and involved during long hours of sitting underground during air raids. Teaching hours are limited in these situations. This is where puzzles, art and craft supplies, collective singing using PA systems, watching an educational video helps the children get over the daunting and stressful routine. Additionally, we help to set up teaching zones and complete classrooms underground recognising that children must continue to receive education having missed 2 years of schooling through Covid and further 2 years intermittent schooling due to air strikes, lack of shelter facilities or lack of teaching.

Medical and special needs equipment. We deliver wheel chairs, prone standers, patient lifts, disability beds, crutches, zimmer frame, 3-wheel walkers, for patients of all ages plus walkers, seats, prams, strollers and therapy items for children and young adults with special needs. Many of the items are provided to us because they would be discarded in the UK yet they still hold value for those in need.

First aid medical bags for Ambulance, Fire and Rescue crews. The Fire and Rescue crews are now being trained to provide first aid on scene as this was not their remit. They receive the right training but often lack specialised first aid kits with the right content and equipment. Thanks to our supporters providing used bags with fully functional equipment and new supplies to replenish, we help those looking after local communities provide the right care when its most needed. These costs a small fortune each.

Staffing

In achieving its objectives, the Charity is reliant upon a small team of paid staff, the local Branches and their Volunteers in generating interest, income and resources for the Charity.

Charity Branches

Our local Branches continued in many diversified ways to raise money and aid in its natural form. The Volunteers form an important part of the Charity, and the Trustees would like to thank all Volunteers for their very valuable contribution and support without whom the Charity would not be able to achieve its objectives.

Each Branch consists of a Committee with officers designated to be Chair and /or Treasurer or to carry out general activities and fundraising, , this list is not exhaustive. Regrettably a further effect was the closure of a few branches many of whom were made up of volunteers who had served the Charity for many years and felt that a combination of age and the pandemic had led them to the decision it was time to stand down.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

Principal funding sources:

The accounting system of the Charity is carried out by an in-house Accountant who is a fellow of ACCA. She prepares the accounts for reporting to the Trustees and providing all information required for the annual Audit. An internal system is in operation to show the allocation of funds to each Branch. By way of further explanation, each Branch is responsible for procuring its own funding. However, these funds, for accounting and auditing purposes are shown as one figure forming part of the capital assets of the Charity. The internal system shows the breakdown of the total sum, represented on a Branch-by-Branch basis. Each Branch may only have access to the funds that they have raised, and which are represented in their unique Branch Ledger. All monies are held in one designated Bank Account which is controlled by Head Office with monies being requested by each Branch (branch) as required.

Each Branch is responsible for raising funds and the Branches may request that all or part of their funds are allocated to Projects.

The Community of each localised Branch generously contributes a great deal of money, time and effort to help us sustain our work. We have an obligation to make sure these resources are used wisely, prudently and effectively as a rule the Charity receives no Government funding and therefore relies totally on the donations received via each Branch and from other generous sponsors and supporters who provide additional donations and legacies.

Branches (local branch) Ledgers

Monies raised by the Branches (Local Branches) throughout the UK are designated in these Ledgers and called upon as required by the individual Branches. This may when requested, be transferred internally for the purposes of supporting Projects, FSP Donations etc. It is important to note that this money shows as part of the Charity's overall reserves in the audited accounts but is specifically designated for use by the individually Branches who have raised the funds.

Charity Reserves

The Trustees believe that the charity should keep at least £150,000 to provide working capital and to guard against unexpected fluctuations in income or expenditure, and to enable the charity to quickly respond to situations arising. The remaining funds to be held on secure deposit where the best possible interest can be obtained.

Restricted Funds

The Family Support Project. This project allows sponsors in the UK to give financial support to children and/families. Sponsors may support a child/family that are known to them or may request the Charity assigns a needy recipient on their behalf. Money is collated in the UK by way of Sponsors regular Standing Order payments and the Charity ensures the funds are received by the beneficiaries. Many of the recipients rely on this support for the most basic of needs.

Going Concern

The Coronavirus pandemic obviously had an impact on the Charity. At the current time all visits to the UK by groups of children has been suspended until further notice. However, the Charity remains active by increasing the amount of work dedicated to the support of people in Ukraine. The Trustees and Management are taking action to control costs where appropriate and they will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees believe these actions will enable the Charity to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

Structure, governance and management

Governing document

The Charity is controlled by its governing document which is a deed of trust and constitutes the charity as unincorporated.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Recruitment and appointment of new trustees:

Trustees serve until they resign. New Trustees are nominated by members of the Board of Trustees, interviewed by the Board and appointed where they have the necessary skills to contribute to the Charity's management, development and well-being.

Organisational Structure

The Trustees are responsible for the governance of the Charity and the overseeing of the operational administration of the Charity. Regular Trustee Meetings are held to which the Chief Executive Officer reports and who is responsible and accountable for the day to day running of the Charity.

Induction and training of new Trustees

Upon appointment the Trustees are given an induction into the work of the Charity and provided with information, including charity legislation, that they need to fulfil their duties as roles as Trustees.

Key management remuneration

Remuneration for key management and other staff are at the discretion of the trustees and are reviewed at regular intervals.

Wider network and related parties

The Charity operates a network of local groups known as Links throughout the United Kingdom. Each Branch is a satellite of the Charity which as the sole entity is registered in England, Wales and Scotland for charitable purposes.

Each Branch has a certain amount of autonomy but must at all times abide by the Charity Rules & Regulations which are constantly monitored and updated to comply with changes in legislation and the needs of the people we support within the Charity.

Subject to the correct funding being in place each Branch, in addition to operating the programme of Health Recuperative visits may apply to undertake projects in Belarus or Ukraine to provide assistance in areas of great need. Any such project is subject to a formal application to the CEO and any above his discretionary remit will then be referred to the Trustees for approval. Following approval any such project will continue to be monitored for the duration of its programme.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The principal risks - Political risks in both Belarus and Ukraine have impacted on the programme of children coming to the UK therefore more emphasis will be directed at building partnerships in both Countries to allow us to deliver more projects with particular emphasis on support in Ukraine. It is planned to carry out regular deliveries of aid to Ukraine using the vehicle purchased specifically for this purpose and volunteer drivers who are part of the Charity.

Trustees

The Board of Trustees are all volunteers who take overall responsibility and act collectively to govern the Charity. Each of the Trustees are actively involved in the Charity being Branch Chairs in their own right and therefore have a good working knowledge of the Charity from many perspectives. They were appointed for their commitment to CCLL, their experience and skills which enable them to undertake their responsibilities to the Charity and its members. It is felt that the fact the Trustees are located in different areas of the UK is beneficial to the Charity giving the Links a local representation in respect of some parts of the operation of the Charity which may have regional differences. The Trustees are ultimately responsible in law for the Charity, its assets and activities The day-to-day running of the charity is managed by the Chief Executive Dennis Vystavkin who reports directly to the Board of Trustees.

Future plans

The charity continues to carry out its work by way of projects and fund raising specifically to help with the ongoing crisis in Ukraine and with this in mind a dedicated division of CCLL has been setup and promoted using the name of CCLLL-The Helping Hand for Ukraine and it is intended to develop this further.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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).

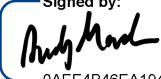
The law applicable to charities in England and Wales and in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that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

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient 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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:

0AEE4B46EA194C7...

Mr A March
Trustee

20 September 2024

CHERNOBYL CHILDREN'S LIFELINE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

I report to the Trustees on my examination of the financial statements of Chernobyl Children's Lifeline (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) 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 financial statements to be reached.

Bache Brown & Co Limited

Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated: 20 September 2024

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	300,166	123,841	424,007	505,530	192,209	697,739
Investments	4	9,801	-	9,801	650	-	650
Total income		309,967	123,841	433,808	506,180	192,209	698,389
Expenditure on:							
Raising funds	5	1,122	-	1,122	1,792	-	1,792
Charitable activities	6	345,249	140,593	485,842	343,089	124,008	467,097
Total expenditure		346,371	140,593	486,964	344,881	124,008	468,889
Net income/(expenditure)		(36,404)	(16,752)	(53,156)	161,299	68,201	229,500
Transfers between funds		(4,468)	4,468	-	(8,448)	8,448	-
Net movement in funds	8	(40,872)	(12,284)	(53,156)	152,851	76,649	229,500
Reconciliation of funds:							
Fund balances at 1 January 2023		1,175,055	258,668	1,433,723	1,022,204	182,019	1,204,223
Fund balances at 31 December 2023		1,134,183	246,384	1,380,567	1,175,055	258,668	1,433,723

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

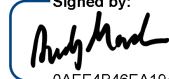
CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		8,956		9,699
Current assets					
Debtors	13	20,052		24,807	
Cash at bank and in hand		1,371,878		1,411,694	
		1,391,930		1,436,501	
Creditors: amounts falling due within one year	14	(20,319)		(12,477)	
Net current assets			1,371,611		1,424,024
Total assets less current liabilities			1,380,567		1,433,723
Income funds					
Restricted funds	16		246,384		258,668
Unrestricted and designated funds	17	1,134,183		1,175,055	
			1,134,183		1,175,055
			1,380,567		1,433,723

The financial statements were approved by the Trustees on 20 September 2024

Signed by:

 0AEE4B46EA194C7...

Mr A March
Trustee

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Chernobyl Children's Lifeline is an unincorporated charity registered in England & Wales and Scotland. The address of the registered office is disclosed on the Charity information page. The functional and presentation currency of the charity is GBP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's SORP (FRS102) - 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 (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2006 (as amended).

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% - straight line
Motor vehicles	25% - reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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 borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	279,350	123,841	403,191	449,883	192,209	642,092
Legacies receivable	20,816	-	20,816	55,647	-	55,647
	<u>300,166</u>	<u>123,841</u>	<u>424,007</u>	<u>505,530</u>	<u>192,209</u>	<u>697,739</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	9,801	650

5 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Telephone and fax (incorporating relocation expenses)	944	1,204
Printing, postage and stationery	178	588
	1,122	1,792

6 Charitable activities

	2023 £	2022 £
Staff costs	61,246	82,789
Depreciation and impairment	2,792	559
Expenditure incurred relating to voluntary income	421,804	383,749
	485,842	467,097
	485,842	467,097
Analysis by fund		
Unrestricted funds	345,249	343,089
Restricted funds	140,593	124,008
	485,842	467,097

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Analysis of expenditure by activities

	2023 £	2022 £
Staff costs	61,246	82,789
Depreciation and impairment	2,792	559
Expenditure incurred relating to voluntary income	421,804	383,749
	<u>485,842</u>	<u>467,097</u>
Analysis of direct costs		
Travel expenses	1,460	2,412
Programme expenses - Links	82,177	43,254
Family support project	140,593	124,008
Belarus and Ukraine project costs	157,686	166,584
	<u>381,916</u>	<u>336,258</u>
Analysis of support costs		
Staff costs	61,246	82,789
Trustees' expenses	490	423
Rent, rates, water, light and heat	8,153	8,183
Insurance	6,183	6,055
Light and heat	1,443	1,406
Legal & professional fees	-	3,967
Motor running expenses	1,211	3,957
Sundries	306	879
Belarus and Minsk office and administration	-	2,683
Depreciation	2,792	559
Subscriptions	857	547
Bank charges	2,290	2,421
Repairs and renewals	57	1
Travel expenses	1,169	9,862
IT expenses	1,817	1,650
Auditor's remuneration	-	4,560
Accountancy fees	15,912	897
	<u>103,926</u>	<u>130,839</u>

Governance costs amounted to £15,912 for the year (2022: £5,457)

8 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	2,792	559

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
UK office and administration	2	2

Employment costs

	2023 £	2022 £
Wages and salaries	54,014	68,707
Social security costs	1,148	2,397
Other pension costs	6,084	11,685
	61,246	82,789

Staff costs detailed above include the following amounts:

Key management received remuneration of £46,786 the year (2022: £42,385).

There were no employees whose annual remuneration was more than £60,000.

10 Trustees

During the year, Trustees received £490 reimbursement of expenses for travel costs (2022: £423).

During the year, no Trustees received any remuneration (2022: £Nil).

During the year, no Trustees received any benefits in kind (2022: £Nil).

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Tangible fixed assets

	Fixtures and fittings	Motor vehicles	Total
	£	£	£
Cost			
At 1 January 2023	9,268	9,500	18,768
Additions	2,049	-	2,049
	<u>11,317</u>	<u>9,500</u>	<u>20,817</u>
Depreciation and impairment			
At 1 January 2023	8,590	479	9,069
Depreciation charged in the year	537	2,255	2,792
	<u>9,127</u>	<u>2,734</u>	<u>11,861</u>
Carrying amount			
At 31 December 2023	<u>2,190</u>	<u>6,766</u>	<u>8,956</u>
At 31 December 2022	<u>678</u>	<u>9,021</u>	<u>9,699</u>

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	13,155	18,537
Prepayments and accrued income	6,897	6,270
	<u>20,052</u>	<u>24,807</u>

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	1,907	1,118
Trade creditors	6,113	185
Other creditors	5,517	211
Accruals and deferred income	6,782	10,963
	<u>20,319</u>	<u>12,477</u>

15 Retirement benefit schemes

	2023	2022
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>6,084</u>	<u>11,685</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Retirement benefit schemes **(Continued)**

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2022	Movement in funds			Movement in funds			Transfers	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£						£
Family Support Project	182,019	192,209	(124,008)	8,448	258,668	123,841	(140,593)	4,468	246,384				

The Family support project fund is a restricted fund. Incoming resources are collected separately and represent amounts attributable to specific sponsored families.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Unrestricted and designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 January 2022	Movement in funds				Movement in funds				Balance at 31 December 2023
	£	Incoming resources	Resources expended	Transfers	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023	£
General fund	212,199	137,298	(134,892)	17,474	232,079	98,778	(106,509)	155,532	379,880	
Air Fare and visas reserve	230,000	-	-	-	230,000	-	-	(180,000)	50,000	
Medical expenses reserve	30,000	-	-	-	30,000	-	-	20,000	50,000	
Schools and Universities	15,000	-	-	-	15,000	-	-	-	15,000	
Links programme expenses reserves	344,447	234,271	(43,404)	(196,048)	339,266	106,837	(82,177)	-	363,926	
Special projects	190,558	134,611	(166,585)	170,126	328,710	104,352	(157,685)	-	275,377	
	1,022,204	506,180	(344,881)	(8,448)	1,175,055	309,967	(346,371)	(4,468)	1,134,183	

CHERNOBYL CHILDREN'S LIFELINE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

17	Unrestricted and designated funds	(Continued)
	The General fund represents the free funds of the charity which have not been designated for particular purposes.	
	The Air fare and visas reserve fund represents funds designated to cover the cost of transporting children in the next calendar year.	
	The Medical expenses reserve fund represents funds designated to cover the cost of purchasing medicines and helping sick children in the next calendar year.	
	The Schools & Universities reserve fund represents funds designated to cover the costs of helping schools & universities in Belarus and Ukraine including infrastructure and educational programmes.	
	The Branch programme expenses reserve fund represents designated funds to cover transfers made to local Links in the forthcoming year to assist in covering costs incurred relating to children that are hosted in the UK as well as managing projects in Belarus and Ukraine on behalf of Branch upon request.	
	The Special projects fund was set up by the board of trustees to actively support and encourage links to work towards the charities mission statement "helping the children and families of Belarus and Ukraine suffering from the after-effects of the Chernobyl disaster of 1986 and the ongoing adverse economic situation". In support of this not only do we bring hundreds of children from Belarus and Ukraine to the UK for respite but a special Project fund has also been set up. This allows CCLL links and also head office to participate in projects on the ground in Belarus and Ukraine. This fund is serviced by monies raised by the links and sponsors specifically for this purpose.	

Transfers between funds

Transfers from the General fund to Designated unrestricted funds have occurred to cover expenditure during the year and maintain the fund at the designated level.

The transfer to the restricted Family support project fund from the General fund represents amounts reimbursable to the fund for expenditure paid on its behalf.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	8,956	-	8,956
Current assets/(liabilities)	1,125,227	246,384	1,371,611
	<u>1,134,183</u>	<u>246,384</u>	<u>1,380,567</u>
	<u><u>1,134,183</u></u>	<u><u>246,384</u></u>	<u><u>1,380,567</u></u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	9,699	-	9,699
Current assets/(liabilities)	1,165,356	258,668	1,424,024
	<u>1,175,055</u>	<u>258,668</u>	<u>1,433,723</u>
	<u><u>1,175,055</u></u>	<u><u>258,668</u></u>	<u><u>1,433,723</u></u>

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

Charity Registration No. 1014274 (England and Wales)

Charity Registration No. SC040136 (Scotland)

CHERNOBYL CHILDREN'S LIFELINE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

CHERNOBYL CHILDREN'S LIFELINE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs E L Parker, Senior Mr A March Mr D Lowe
Charity number (England and Wales)	1014274
Charity number (Scotland)	SC040136
Principal address	6 Hartley Business Park Selbourne Road Alton Hampshire GU34 3HD
Chief executive officer	Mr D Vystavkin
Independent examiner	Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE

CHERNOBYL CHILDREN'S LIFELINE

CONTENTS

	Page
Trustees' report	1 - 6
Independent auditor's report	7 - 9
Statement of financial activities	10
Statement of financial position	11
Statement of cash flows	12
Notes to the financial statements	13 - 23

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022. The Trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The Trustees who served the Charity during this period were:



E L Parker (Senior)
M Lafferty (Resigned 4th January 2023)
A March
D Lowe

For the purpose of this report the word “Branches” represents the individual local branches of the Charity situated across the UK.

Objectives and activities

The purpose of the Charity is to provide support to the children (and associated families) affected by the ongoing consequences of the Chernobyl disaster on the 26th April 1986. The work of the Charity also encompasses problems relative to welfare affected by the current economic situation. Our approach is non-judgmental and non-discriminatory without any political involvement in the affairs of the Countries we operate in. The charity achieves this in a variety of ways.

The Trustees confirm that they have taken account of the Charity Commission guidance on providing public benefit in setting their objectives and carrying out their activities.

Significant activities

During the year the Charity's aim was upheld to continue to support its objectives through public awareness and the provision of monetary and other aid to the affected areas and the provision of assistance to Ukrainian families and communities. The power crisis in Ukraine due to attacks on civil infrastructure created a chain reaction of adverse consequences affecting all aspects of life in Ukraine including but not limited to welfare, health, education. The Charity worked jointly with donors and suppliers to provide generators, rechargeable lanterns, power banks, safety hi viz vests and armbands to help key workers and children stay safe when walking in darkness. The SafeHouse project – conversion of a rural school into a shelter for refugee families with special needs children required significant financial investment and brought with it many challenges during construction. It is hoped that by end of Spring 2023 the project would be completed and ready to welcome the first families. Provision of seeds and livestock to individual families was proven to be a cost-efficient sustainable project allowing many relocated families to have a source of meat, milk and eggs which were invaluable. Support to rural schools, kindergartens and local primary medical care units ranged from provision of medical supplies, laptops, projectors and Wi-Fi extenders to allow for children to be taught in bomb shelters. The Charity helped to set up, equip and upgrade several such shelters paying particular attention to sanitary facilities, backup lighting and power, access to clean drinking water and keeping children busy and engaged during missile attacks. The Charity provided games, DIY and Craft supplies, educational aids.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Charity helps to support families and children through the Family Support Project which sponsored by individuals to improve the welfare of families and address whatever special needs they may have.

In addition, the Charity carries out a programme of activities in Ukraine. Details of the specific programmes carried out are as follows:

Ukraine:

The charity provides help and assistance to families affected by the invasion of Russia in February 2022. This has included donations of medical equipment, care and sanitation items plus PPE are made to ten local primary medical care units in Ukraine across Ovruch, Korosten and Borodyanka districts.

Belarus:

Although our work in Belarus has much diminished due to the current situation we continue, where possible, to maintain support for families on the Family Support Program and projects such as Project Share.

Achievements and performance

2022 has again proved to be a challenging year due to the invasion of Ukraine by Russia and worldwide sanctions imposed causing many difficulties in operating in Belarus, however with a great deal of effort the Charity has where possible overcome some of these obstacles and has increased support to Ukraine both financially and with physical provision of goods and services. We have unfortunately not been able to bring children over for recuperating visits. Despite this the Charity has managed to achieve the following:

A **Christmas Project** was set up to help to deliver much needed provisions and Christmas presents to Ukraine. Our Senior Trustee and Chief Executive went out to Ukraine to deliver this program. 100 Children were brought by Coach from Ukraine to Lublin, a town situated less than 70 miles from the border with Ukraine. In addition, 50 children from the younger age group, together with their parents, already refugees in Poland, were invited to join the group on a daily basis. These children were housed in a local facility paid for by the Charity for a period of 5 days and provided with a Christmas experience including parties and various outings such as craft experiences, bowling, trampoline centres etc. The importance of this program cannot be understated, it was not just about "Christmas" but about giving the children relief from the mental stress of living with the effects of the war on a daily basis. On the return of the children to Ukraine it was reported that this visit had made a tremendous difference to the mental health of the children.

Families continue to receive direct support through the **Family Support Project**. This has helped these families to survive as the pandemic continues. The Charity managed to be able to send out **essential medical supplies** which include masks, pulse oximeters, blood pressure monitors and contactless thermometers to support hospitals, hospices and individuals.

Staffing

In achieving its objectives, the Charity is reliant upon a small team of paid staff, the local Branches and their Volunteers in generating interest, income and resources for the Charity.

Charity Branches

One of the negative effects of the Pandemic was that the Charity Branches were unable to carry out their usual fundraising activities, however, the majority of Branches continued in many diversified ways to raise money. The Volunteers form an important part of the Charity, and the Trustees would like to thank all Volunteers for their very valuable contribution and support without whom the Charity would not be able to achieve its objectives.

Each Branch consists of a Committee with officers designated to be Chair and /or Treasurer or to carry out general activities fundraising, , this list is not exhaustive. Regrettably a further effect was the closure of a few branches many of whom were made up of volunteers who had served the Charity for many years and felt that a combination of age and the pandemic had led them to the decision it was time to stand down.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

Principal funding sources:

The accounting system of the Charity is carried out by an in-house Accountant who is a fellow of ACCA. She prepares the accounts for reporting to the Trustees and providing all information required for the annual Audit. An internal system is in operation to show the allocation of funds to each Branch. By way of further explanation, each Branch is responsible for procuring its own funding. However, these funds, for accounting and auditing purposes are shown as one figure forming part of the capital assets of the Charity. The internal system shows the breakdown of the total sum, represented on a Branch-by-Branch basis. Each Branch may only have access to the funds that they have raised, and which are represented in their unique Branch Ledger. All monies are held in one designated Bank Account which is controlled by Head Office with monies being requested by each Branch (branch) as required.

Each Branch is responsible for raising funds and the Branches may request that all or part of their funds are allocated to Projects.

Financial Statements and Report show a final figure of £229,500 made up by the following key elements.

Income:

The Charity received a legacy of £55,647.

£234,121 was raised by Branches to fund future projects.

£33,852 was raised for Projects including the Christmas project which was carried out in December 2022

£100,758 was raised for the Ukraine Fund to help with aid, support of families and projects.

On the Family Support Project £192,209 was raised to continue to support families

£53,988 in Gift Aid claims

Expenditure:

The Charity paid out on the following:

£56,950 on projects in Belarus and Ukraine which included the Christmas Project and Project SHARE.

The Family Support Project paid out £124,008 to families as ongoing support and for other specific needs.

£109,634 was used for the Ukraine Fund to help with aid, support to families and projects.

The Community of each localised Branch generously contributes a great deal of money, time and effort to help us sustain our work. We have an obligation to make sure these resources are used wisely, prudently and effectively as a rule the Charity receives no Government funding and therefore relies totally on the donations received via each Branch and from other generous sponsors and supporters who provide additional donations and legacies.

Branches (local branch) Ledgers

Monies raised by the Branches (Local Branches) throughout the UK are designated in these Ledgers and called upon as required by the individual Branches. This may when requested, be transferred internally for the purposes of supporting Projects, FSP Donations etc. It is important to note that this money shows as part of the Charity's overall reserves in the audited accounts but is specifically designated for use by the individually Branches who have raised the funds. As at the 31st December 2022 the amount held in the Branches Ledger is:

£614,266 (2021 - £619,447) and must be recognised as not available for general use.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Charity Reserves

The Trustees believe that the charity should keep £150,000 to provide working capital and to guard against unexpected fluctuations in income or expenditure, and to enable the charity to quickly respond to situations arising. The remaining funds to be held on secure deposit where the best possible interest can be obtained.

Restricted Funds

£258,668 (2021: £182,019) in respect of The Family Support Project. This project allows sponsors in the UK to give financial support to children and/families in both Belarus & Ukraine. Sponsors may support a child/family that are known to them or may request the Charity assigns a needy recipient on their behalf. Money is collated in the UK by way of Sponsors regular Direct Debit payments and the Charity ensures the funds are received by the beneficiaries. Many of the recipients rely on this support for the most basic of needs.

Going Concern

The Coronavirus pandemic obviously had an impact on the Charity. At the current time all visits to the UK by groups of children has been suspended until further notice. However, the Charity remains active by increasing the amount of work dedicated to the support of people in Ukraine. The Trustees and Management are taking action to control costs where appropriate and they will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees believe these actions will enable the Charity to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

Structure, governance and management

Governing document

The Charity is controlled by its governing document which is a deed of trust and constitutes the charity as unincorporated.

Recruitment and appointment of new trustees:

Trustees serve until they resign. New Trustees are nominated by members of the Board of Trustees, interviewed by the Board and appointed where they have the necessary skills to contribute to the Charity's management, development and well-being. Upon appointment the Trustees are given an induction into the work of the Charity and provided with information, including Charity legislation, that they need to fulfil their duties as roles of Trustees.

Organisational Structure

The Trustees are responsible for the governance of the Charity and the overseeing of the operational administration of the Charity. Regular Trustee Meetings are held to which the Chief Executive Officer reports and who is responsible and accountable for the day to day running of the Charity.

Induction and training of new Trustees

Upon appointment the Trustees are given an induction into the work of the Charity and provided with information, including charity legislation, that they need to fulfil their duties as roles as Trustees.

Key management remuneration

Remuneration for key management and other staff are at the discretion of the trustees and are reviewed at regular intervals.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Wider network and related parties

The Charity operates a network of local groups known as Links throughout the United Kingdom. Each Link is a satellite of the Charity which as the sole entity is registered in England, Wales and Scotland for charitable purposes.

Each Link has a certain amount of autonomy but must at all times abide by the Charity Rules & Regulations which are constantly monitored and updated to comply with changes in legislation and the needs of the people we support within the Charity.

Subject to the correct funding being in place each Link, in addition to operating the programme of Health Recuperative visits may apply to undertake projects in Belarus or Ukraine to provide assistance in areas of great need. Any such project is subject to a formal application to the CEO and any above his discretionary remit will then be referred to the Trustees for approval. Following approval any such project will continue to be monitored for the duration of its programme.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The principal risks - Political risks in both Belarus and Ukraine have impacted on the program of children coming to the UK therefore more emphasis will be directed at building partnerships in both Countries to allow us to deliver more projects with particular emphasis on support in Ukraine. It is planned to carry out regular deliveries of aid to Ukraine using the vehicle purchased specifically for this purpose and volunteer drivers who are part of the Charity.

Trustees

The Board of Trustees are all volunteers who take overall responsibility and act collectively to govern the Charity. Each of the Trustees are actively involved in the Charity being Link Chairs in their own right and therefore have a good working knowledge of the Charity from many perspectives. They were appointed for their commitment to CCLL, their experience and skills which enable them to undertake their responsibilities to the Charity and its members. It is felt that the fact the Trustees are located in different areas of the UK is beneficial to the Charity giving the Links a local representation in respect of some parts of the operation of the Charity which may have regional differences. The Trustees are ultimately responsible in law for the Charity, its assets and activities. The day-to-day running of the charity is managed by the Chief Executive Dennis Vystavkin who reports directly to the Board of Trustees.

Future plans

The charity continues to carry out its work by way of projects and fund raising specifically to help with the ongoing crisis in Ukraine and with this in mind a dedicated division of CCLL has been setup and promoted using the name of CCLLL-The Helping Hand for Ukraine and it is intended to develop this further.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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).

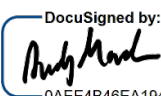
The law applicable to charities in England and Wales and in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that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

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient 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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

0AEE4B46EA194C7...
Mr A March
Trustee

25 September 2023

CHERNOBYL CHILDREN'S LIFELINE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

Opinion

We have audited the financial statements of Chernobyl Children's Lifeline (the 'Charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHERNOBYL CHILDREN'S LIFELINE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 ISAs (UK) 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We assess the risk of material misstatement in respect of fraud by meeting with management to understand where it considered there was susceptibility to fraud.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant reporting frameworks which are likely to affect the company include the Charities Act, FRS102, and the Companies Act 2006. In addition we determined that there were no significant laws and regulations which have a direct effect on the amounts and disclosures in the financial statements.

We considered the risk of fraud through management override on controls. We also considered how management bias may impact upon performance targets.

In response we performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of any significant transactions outside the normal course of business, reviewing accounting estimates for management bias.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved enquiries with management around actual and potential claims. Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CHERNOBYL CHILDREN'S LIFELINE

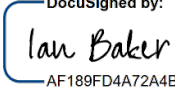
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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 (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

DocuSigned by:

AF189FD4A72A4B2...

Ian Richard Baker (Senior Statutory Auditor)
for and on behalf of Bache Brown & Co Limited

25 September 2023

Chartered Accountants
Statutory Auditor

Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Bache Brown & Co Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	505,530	192,209	697,739	271,889	194,484	466,373
Investments	4	650	-	650	243	-	243
Total income		506,180	192,209	698,389	272,132	194,484	466,616
Expenditure on:							
Raising funds	5	1,792	-	1,792	18,160	-	18,160
Charitable activities	6	343,089	124,008	467,097	174,478	167,340	341,818
Total expenditure		344,881	124,008	468,889	192,638	167,340	359,978
Net incoming resources before transfers		161,299	68,201	229,500	79,494	27,144	106,638
Gross transfers between funds		(8,448)	8,448	-	(42,362)	42,362	-
Net income for the year/ Net movement in funds		152,851	76,649	229,500	37,132	69,506	106,638
Fund balances at 1 January 2022		1,022,204	182,019	1,204,223	985,072	112,513	1,097,585
Fund balances at 31 December 2022		1,175,055	258,668	1,433,723	1,022,204	182,019	1,204,223

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

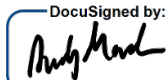
CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		9,699		88
Current assets					
Debtors	13	24,807		10,450	
Cash at bank and in hand		1,411,694		1,204,050	
		<u>1,436,501</u>		<u>1,214,500</u>	
Creditors: amounts falling due within one year	14	(12,477)		(10,365)	
Net current assets			<u>1,424,024</u>		<u>1,204,135</u>
Total assets less current liabilities			<u><u>1,433,723</u></u>		<u><u>1,204,223</u></u>
Income funds					
Restricted funds	15		258,668		182,019
Unrestricted and designated funds	16	<u>1,175,055</u>		<u>1,022,204</u>	
			<u>1,175,055</u>		<u>1,022,204</u>
			<u><u>1,433,723</u></u>		<u><u>1,204,223</u></u>

The financial statements were approved by the Trustees on 25 September 2023

DocuSigned by:

 0AEE4B46EA194C7...
 Mr A March
 Trustee

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	20		217,164		88,404
Investing activities					
Purchase of tangible fixed assets		(10,170)		(96)	
Investment income received		650		243	
Net cash (used in)/generated from investing activities			(9,520)		147
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			207,644		88,551
Cash and cash equivalents at beginning of year			1,204,050		1,115,499
Cash and cash equivalents at end of year			1,411,694		1,204,050

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Chernobyl Children's Lifeline is an unincorporated charity registered in England & Wales and Scotland. The address of the registered office is disclosed on the Charity information page. The functional and presentation currency of the charity is GBP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's SORP (FRS102) - 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 (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2006 (as amended).

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% - straight line
Motor vehicles	25% - reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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 borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	449,883	192,209	642,092	155,496	194,484	349,980
Legacies receivable	55,647	-	55,647	84,000	-	84,000
Government grants	-	-	-	32,393	-	32,393
	<u>505,530</u>	<u>192,209</u>	<u>697,739</u>	<u>271,889</u>	<u>194,484</u>	<u>466,373</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

(Continued)

in the prior year, government grants of £32,393 were received during the period in relation to Covid employee support schemes.

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	650	243

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Telephone and fax (incorporating relocation expenses)	1,204	396
Printing, postage and stationery	588	964
Fees	-	16,800
	1,792	18,160

6 Charitable activities

	2022	2021
	£	£
Staff costs	82,789	101,046
Depreciation and impairment	559	146
Expenditure incurred relating to voluntary income	383,749	240,626
	467,097	341,818
	467,097	341,818
Analysis by fund		
Unrestricted funds	343,089	174,478
Restricted funds	124,008	167,340
	467,097	341,818

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Analysis of expenditure by activities

	2022 £	2021 £
Staff costs	82,789	101,046
Depreciation and impairment	559	146
Expenditure incurred relating to voluntary income	383,749	240,626
	<u>467,097</u>	<u>341,818</u>
Analysis of direct costs		
Travel expenses	2,412	1,572
Programme expenses - Links	43,254	16,173
Family support project	124,008	167,340
Belarus and Ukraine project costs	166,584	25,134
	<u>336,258</u>	<u>210,219</u>
Analysis of support costs		
Staff costs	82,789	101,046
Trustees' expenses	-	-
Rent, rates, water, light and heat	8,183	5,571
Insurance	6,055	6,111
Light and heat	1,406	714
Advertising and recruitment	-	-
Legal & professional fees	3,967	-
Motor running expenses	3,957	-
Sundries	1,302	528
Belarus and Minsk office and administration	2,683	9,548
Depreciation	559	146
Subscriptions	547	480
Bank charges	2,421	1,437
Repairs and renewals	1	2
Travel expenses	9,862	1,503
IT expenses	1,650	1,095
Auditor's remuneration	4,560	-
Accountancy fees	897	3,418
	<u>130,839</u>	<u>131,599</u>

Governance costs amounted to £5,457 for the year (2021: £3,418)

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the Charity's auditor:	2022 £	2021 £
Audit of the Charity's annual accounts	3,120	-
Preparation of the statutory accounts	1,440	-
Total audit fees	4,560	-

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Belarus office and administration	-	2
UK office and administration	2	3
Total	2	5

Employment costs	2022 £	2021 £
Wages and salaries	68,707	90,564
Social security costs	2,397	3,624
Other pension costs	11,685	6,858
	82,789	101,046

Staff costs detailed above include the following amounts:

Belarus and Minsk office wages and salary costs of £nil (2021: £15,719).

Key management received remuneration of £42,385 the year (2021: £42,385).

There were no employees whose annual remuneration was more than £60,000.

10 Trustees

During the year, Trustees received £423 reimbursement of expenses for travel costs (2021: £Nil).

During the year, no Trustees received any remuneration (2021: £Nil).

During the year, no Trustees received any benefits in kind (2021: £Nil).

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Tangible fixed assets

	Fixtures and Motor vehicles fittings		Total
	£	£	£
Cost			
At 1 January 2022	8,598	-	8,598
Additions	670	9,500	10,170
	<u>9,268</u>	<u>9,500</u>	<u>18,768</u>
At 31 December 2022	9,268	9,500	18,768
Depreciation and impairment			
At 1 January 2022	8,510	-	8,510
Depreciation charged in the year	80	479	559
	<u>8,590</u>	<u>479</u>	<u>9,069</u>
At 31 December 2022	8,590	479	9,069
Carrying amount			
At 31 December 2022	<u>678</u>	<u>9,021</u>	<u>9,699</u>
At 31 December 2021	<u>88</u>	<u>-</u>	<u>88</u>

13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	18,537	-
Prepayments and accrued income	6,270	10,450
	<u>24,807</u>	<u>10,450</u>

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	1,118	1,635
Trade creditors	185	974
Other creditors	211	4,263
Accruals and deferred income	10,963	3,493
	<u>12,477</u>	<u>10,365</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Movement in funds			Movement in funds			Transfers	Balance at 31 December 2022
		Incoming resources	Resources expended	£	Incoming resources	Resources expended	£		
Family Support Project	112,513	194,484	(167,340)	£	42,362	182,019	£	8,448	258,668

The Family support project fund is a restricted fund. Incoming resources are collected separately and represent amounts attributable to specific sponsored families.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Unrestricted and designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Movement in funds			Transfers 1 January 2022	Balance at 1 January 2022	Movement in funds			Transfers	Balance at 31 December 2022
	£	Incoming resources	Resources expended	£			Incoming resources	Resources expended	£		£
General fund	295,776	171,079	(151,331)	(103,325)	212,199	137,298	(134,892)	17,474	232,079		
Air Fare and visas reserve	230,000	-	-	-	230,000	-	-	-	230,000		
Medical expenses reserve	30,000	-	-	-	30,000	-	-	-	30,000		
Schools and Universities	15,000	-	-	-	15,000	-	-	-	15,000		
Links programme expenses reserves	337,319	87,134	(16,173)	(63,833)	344,447	234,271	(43,404)	(196,048)	339,266		
Special projects	76,977	13,919	(25,134)	124,796	190,558	134,611	(166,585)	170,126	328,710		
	985,072	272,132	(192,638)	(42,362)	1,022,204	506,180	(344,881)	(8,448)	1,175,055		

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Unrestricted and designated funds

(Continued)

The General fund represents the free funds of the charity which have not been designated for particular purposes.

The Air fare and visas reserve fund represents funds designated to cover the cost of transporting children in the next calendar year.

The Medical expenses reserve fund represents funds designated to cover the cost of purchasing medicines and helping sick children in the next calendar year.

The Schools & Universities reserve fund represents funds designated to cover the costs of helping schools & universities in Belarus and Ukraine including infrastructure and educational programmes.

The Link program expenses reserve fund represents designated funds to cover transfers made to local Links in the forthcoming year to assist in covering costs incurred relating to children that are hosted in the UK as well as managing projects in Belarus and Ukraine on behalf of Link upon request.

The Special projects fund was set up by the board of trustees to actively support and encourage links to work towards the charities mission statement "helping the children and families of Belarus and Ukraine suffering from the after-effects of the Chernobyl disaster of 1986 and the ongoing adverse economic situation". In support of this not only do we bring hundreds of children from Belarus and Ukraine to the UK for respite but a special Project fund has also been set up. This allows CCLL links and also head office to participate in projects on the ground in Belarus and Ukraine. This fund is serviced by monies raised by the links and sponsors specifically for this purpose.

Transfers between funds

Transfers from the General fund to Designated unrestricted funds have occurred to cover expenditure during the year and maintain the fund at the designated level.

The transfer to the restricted Family support project fund from the General fund represents amounts reimbursable to the fund for expenditure paid on its behalf.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	9,699	-	9,699	88	-	88
Current assets/(liabilities)	1,165,356	258,668	1,424,024	1,022,116	182,019	1,204,135
	<u>1,175,055</u>	<u>258,668</u>	<u>1,433,723</u>	<u>1,022,204</u>	<u>182,019</u>	<u>1,204,223</u>

18 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	-	1,920

19 Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022.

20 Cash generated from operations

	2022 £	2021 £
Surplus for the year	229,500	106,638
Adjustments for:		
Investment income recognised in statement of financial activities	(650)	(243)
Depreciation and impairment of tangible fixed assets	559	146
Movements in working capital:		
(Increase)/decrease in debtors	(14,357)	996
Increase/(decrease) in creditors	2,112	(19,133)
Cash generated from operations	<u>217,164</u>	<u>88,404</u>

21 Analysis of changes in net funds

The Charity had no debt during the year.

Certificate Of Completion

Envelope Id: 199ECDDC95164887A4C475C3E0646F83

Status: Completed

Subject: Chernobyl Children's Lifeline Accounts for Signature YE 31 December 2022

Source Envelope:

Document Pages: 26

Signatures: 3

Envelope Originator:

Certificate Pages: 5

Initials: 0

Marie Pearson

AutoNav: Enabled

marie@bachebrown.co.uk

Envelopeld Stamping: Enabled

IP Address: 217.67.59.103

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Record Tracking

Status: Original

Holder: Marie Pearson

Location: DocuSign

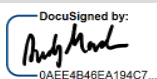
9/25/2023 6:26:38 AM

marie@bachebrown.co.uk

Signer Events

Andrew March

andy@cclltrustees.org.uk

Security Level: Email, Account Authentication
(None)**Signature**DocuSigned by:

0AEE4B46EA194C7...**Timestamp**

Sent: 9/26/2023 3:38:28 AM

Viewed: 9/26/2023 4:45:16 AM

Signed: 9/26/2023 4:47:36 AM

Signature Adoption: Uploaded Signature Image
Using IP Address: 86.168.115.163**Electronic Record and Signature Disclosure:**

Accepted: 9/26/2023 4:45:16 AM

ID: 35e27a4a-b32c-46f1-97a1-2f70ab1e4f00

Ian Baker

ian@bachebrown.co.uk

Security Level: Email, Account Authentication
(None)DocuSigned by:

AF189FD4A72A4B2...

Sent: 9/26/2023 3:38:29 AM

Viewed: 9/26/2023 3:45:14 AM

Signed: 9/26/2023 3:45:26 AM

Signature Adoption: Pre-selected Style
Using IP Address: 217.67.59.103**Electronic Record and Signature Disclosure:**

Accepted: 9/26/2023 3:45:14 AM

ID: e41ee50e-c024-4ff0-a60a-a0d12b3640f9

In Person Signer Events**Signature****Timestamp****Editor Delivery Events****Status****Timestamp****Agent Delivery Events****Status****Timestamp****Intermediary Delivery Events****Status****Timestamp****Certified Delivery Events****Status****Timestamp****Carbon Copy Events****Status****Timestamp****Witness Events****Signature****Timestamp****Notary Events****Signature****Timestamp****Envelope Summary Events****Status****Timestamps**

Envelope Sent

Hashed/Encrypted

9/26/2023 3:38:29 AM

Certified Delivered

Security Checked

9/26/2023 3:45:14 AM

Signing Complete

Security Checked

9/26/2023 3:45:26 AM

Envelope Summary Events	Status	Timestamps
Completed	Security Checked	9/26/2023 4:47:36 AM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Bache Brown & Co. (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Bache Brown & Co.:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: peter@bachebrown.co.uk

To advise Bache Brown & Co. of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at peter@bachebrown.co.uk and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from Bache Brown & Co.

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to peter@bachebrown.co.uk and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Bache Brown & Co.

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to peter@bachebrown.co.uk and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Bache Brown & Co. as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Bache Brown & Co. during the course of your relationship with Bache Brown & Co..

Accounts

Charity Registration No. 1014274 (England and Wales)

Charity Registration No. SC040136 (Scotland)

CHERNOBYL CHILDREN'S LIFELINE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHERNOBYL CHILDREN'S LIFELINE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs E L Parker, Senior Mr A March Mr D Lowe Mr M Lafferty
Charity number (England and Wales)	1014274
Charity number (Scotland)	SC040136
Principal address	6 Hartley Business Park Selbourne Road Alton Hampshire GU34 3HD
Chief executive officer	Mr D Vystavkin
Independent examiner	Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE

CHERNOBYL CHILDREN'S LIFELINE

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Statement of financial position	9
Statement of cash flows	10
Notes to the financial statements	11 - 22

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021. The Trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The Trustees who served the Charity during this period were:



E L Parker (Senior)
M Lafferty
A March
D Lowe

For the purpose of this report the word "Links" represents the individual local branches of the Charity situated across the UK.

Objectives and activities

The purpose of the Charity is to provide support to the children (and associated families) affected by the ongoing consequences of the Chernobyl disaster on the 26th April 1986. The work of the Charity also encompasses problems relative to welfare affected by the current economic situation. Our approach is non-judgmental and non-discriminatory without any political involvement in the affairs of the Countries we operate in. The charity achieves this in a variety of ways.

The trustees confirm that they have taken account of the Charity Commission guidance on providing public benefit in setting their objectives and carrying out their activities.

Significant activities

During the year the Charity's aim was upheld to continue to support its objectives through public awareness and the provision of monetary and other aid to the affected areas and the provision of assistance within Belarus and Ukraine. Although the Charity usually arranges for affected children from Belarus and Ukraine to visit the United Kingdom for health recuperation, any necessary medical treatment and other benefits, staying with host families organised through the network of Links, during 2021 the visitation program was temporarily suspended in line with the Covid travel restrictions. Pre Pandemic the majority of all visits were paid for entirely by the funding raised by the inviting Link, in extenuating circumstances certain expenses were be met by the Charity from special funds reserved for this purpose. The Charity intends to resume this part of its operation as soon as possible.

The Charity helps to support families and children through the Family Support Project which sponsored by individuals to improve the welfare of families in Belarus and Ukraine.

In addition the Charity carries out a programme of activities in Belarus and the Ukraine. Details of the specific programmes carried out are as follows:-

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Belarus:

The charity provides much needed medical supplies and PPE equipment to many Institutions including Belarusian Centre for Paediatric Oncology, Children's Hospices, Baby Homes, Paediatric Departments in district and town hospitals. These include, masks, gowns, sterilizing devices, pulse oximeters, blood pressure monitors, stethoscopes, disinfecting and hygiene products in large quantities, laptops, therapy and recovery equipment as well as medical and care products. In addition, sanitary facilities are refurbished from a non-usable condition to provide clean and safe facilities. The Charity also supports several Children's Social Shelters in Belarus.

Teaching facilities and IT support equipment are provided to a number of schools across Brest, Mogilev and Gomel regions of Belarus. The charity has a programme to provide support to upgrade UPVC doors and windows to a number of schools and kindergartens in Osipovichi district of Belarus.

Ukraine:

The charity provides help and assistance to "The Source of Hope Centre" for children with special needs located in Korosten. This includes equipment, toys and stationery plus PPE equipment and sanitising solutions. A specialised Training Course for staff to provide expertise in dealing with children with hearing problems is financed by the Charity. Equipment and stationery plus PPE equipment, vitamins, sanitising solutions together with IT Equipment is provided to Horodets and Bigun Schools in Ovruch district of Ukraine.

Donations of medical equipment, care and sanitation items plus PPE are made to ten local primary medical care units in Ukraine across Ovruch, Korosten and Borodyanka districts.

Achievements and performance

2021 has been a challenging year due to the Covid 19 Pandemic continuing and restrictions in Belarus. We have unfortunately not been able to bring children over for recuperating visits. Despite this the Charity has managed to achieve the following:-

A **Christmas Project** was set up to help to deliver much needed provisions and Christmas presents to Ukraine. Our Senior Trustee and Chief Executive went out to Ukraine to deliver this program. The program involved visiting Schools, Kindergartens and private homes to give Christmas presents to children who would otherwise not receive anything at all. During the visit other aid including PPE and medicines were also delivered to those most in need.

Families continue to receive direct support through the **Family Support Project**. This has helped these families to survive as the pandemic continues. The Charity managed to be able to send out **essential medical supplies** which include masks, pulse oximeters, blood pressure monitors and contactless thermometers to support hospitals, hospices and individuals.

Staffing

In achieving its objectives, the Charity is reliant upon a small team of paid staff, the local Links and their Volunteers in generating interest, income and resources for the Charity. As a further result of the Pandemic the staff worked periodically under the Flexi Furlough Scheme. One member of staff left during the period, so the Charity is currently working with 2 members of staff. Towards the end of the year the Charity was in the process of closing the Belarus Representative Office. One member of staff was made redundant. This helped to allow the Charity to streamline and reduce its administrative costs.

Charity Links

One of the negative effects of the Pandemic was that the Charity Links were unable to carry out their usual Fundraising activities, however, the majority of Links continued in many diversified ways to raise money. The Volunteers form an important part of the Charity, not only for the purposes of Fundraising but their involvement helps potential Host Families and carry out all necessary checks to allow potential Host Families to be invited into the Charity. We would like to thank all Volunteers for their very valuable contribution and support without whom the Charity would not be able to achieve its objectives.

Each Link consists of a Charity approved Committee with officers designated to carry out general activities such as DBS checks on potential Hosts, Fundraising, activity programs for visiting children, this list is not exhaustive.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

Principal funding sources:

The accounting system of the Charity is carried out by an in-house Accountant who is a fellow of ACCA. She prepares the accounts for reporting to the Trustees and providing all information required for the annual Audit. An internal system is in operation to show the allocation of funds to each Link. By way of further explanation, each Link is responsible for procuring its own funding. However, these funds, for accounting and auditing purposes are shown as one figure forming part of the capital assets of the Charity. The internal system shows the breakdown of the total sum, represented on a Link by Link basis. Each Link may only have access to the funds that they have raised and which are represented in their unique Link Ledger. All monies are held in one designated Bank Account which is controlled by Head Office with monies being requested by each Link (branch) as required.

Each Link is responsible for raising funds to bring groups of children they invite for up to one month (28 days) maximum stay for recuperative care but this period may be shorter by agreement. Alternatively, the Links may request that all or part of their funds are allocated to Projects.

It is the Charity's policy to encourage the Links to have 50% funding available for the next programme of visiting children to the UK for recuperative care.

Financial Statements and Report show a final figure of £106,638 made up by the following key elements

Income -

The charity received a legacy of £84,000

£87,134 was raised by Links to fund future projects and Children's visit

£13,919 was raised for Projects including the Christmas project which was carried out in December 2021

On the Family Support Programme £194,484 was raised to continue to support families

£36,551 in Gift Aid claims

The Charity received £32,393 through the Governments Furlough Scheme to support the Charity through the Covid 19 Pandemics

Expenditure

The Charity paid out on the following

£25,134 on projects in Belarus and Ukraine which included the Christmas Project and Bobrovichi Project.

The Family Support paid out £167,340 to families as ongoing support and for other specific needs

Support Costs

The Charity incurred costs of £6,478 in the closing of the Belarus office (including redundancy costs). Despite the Charity manage to reduce their support costs by 10%.

The Community of each localised Link generously contributes a great deal of money, time and effort to help us sustain our work. We have an obligation to make sure these resources are used wisely, prudently and effectively as a rule the Charity receives no Government funding and therefore relies totally on the donations received via each Link and from other generous sponsors and supporters who provide additional donations and legacies.

Links (local branch) Ledgers

Monies raised by the Links (Local Branches) throughout the UK are designated in these Ledgers and called upon as required by the individual Links. This may be for children's visitation purposes which are transferred directly to the Links or when requested transferred internally for the purposes of supporting Projects, FSP Donations etc. It is important to note that this money shows as part of the Charity's overall reserves in the audited accounts but is specifically designated for use by the individually Links who have raised the funds. As at the 31st December 2021 the amount held in the Links Ledger is:

£619,447 (2020 - £612,319) and must be recognised as not available for general use.

Charity Reserves

The Trustees believe that the charity should keep £150,000 to provide working capital and to guard against unexpected fluctuations in income or expenditure, and to enable the charity to quickly respond to situations arising. The remaining funds to be held on secure deposit where the best possible interest can be obtained.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Restricted Funds

£182,019 (2020:£112,513) in respect of The Family Support Project. This project allows sponsors in the UK to give financial support to children and/families in both Belarus & Ukraine. Sponsors may support a child/family that are known to them or may request the Charity assigns a needy recipient on their behalf. Money is collated in the UK by way of Sponsors regular Direct Debit payments and the Charity ensures the funds are received by the beneficiaries. Many of the recipients rely on this support for the most basic of needs.

Going Concern

The Coronavirus pandemic is creating significant uncertainty and the Charity is not immune to this although, at this stage, it is not possible to reliably forecast what the long-term impact of this may be. The Trustees are confident, however, that the Charity will be able to see through the current uncertainty. The Trustees and Management are taking action to control costs where appropriate and they will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees believe these actions will enable the Charity to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

Structure, governance and management

Governing document

The Charity is controlled by its governing document which is a deed of trust and constitutes the charity as unincorporated.

Recruitment and appointment of new trustees:

Trustees serve until they resign. New Trustees are nominated by members of the Board of Trustees, interviewed by the Board and appointed where they have the necessary skills to contribute to the Charity's management, development and well-being. Upon appointment the Trustees are given an induction into the work of the Charity and provided with information, including Charity legislation, that they need to fulfil their duties as roles of Trustees.

Organisational Structure

The Trustees are responsible for the governance of the Charity and the overseeing of the operational administration of the Charity. Regular Trustee Meetings are held to which the Chief Executive Officer reports and who is responsible and accountable for the day to day running of the Charity.

Induction and training of new Trustees

Upon appointment the Trustees are given an induction into the work of the Charity and provided with information, including charity legislation, that they need to fulfil their duties as roles as Trustees.

Key management remuneration

Remuneration for key management and other staff are at the discretion of the trustees and are reviewed at regular intervals.

Wider network and related parties

The Charity operates a network of local groups known as Links throughout the United Kingdom. Each Link is a satellite of the Charity which as the sole entity is registered in England, Wales and Scotland for charitable purposes.

Each Link has a certain amount of autonomy but must at all times abide by the Charity Rules & Regulations which are constantly monitored and updated to comply with changes in legislation and the needs of the people we support within the Charity.

Subject to the correct funding being in place each Link, in addition to operating the programme of Health Recuperative visits may apply to undertake projects in Belarus or Ukraine to provide assistance in areas of great need. Any such project is subject to a formal application to the CEO and any above his discretionary remit will then be referred to the Trustees for approval. Following approval any such project will continue to be monitored for the duration of its programme.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The principal risks - Political risks in both Belarus and Ukraine may impact on the program of children coming to the UK therefore more emphasis will be directed at building partnerships in both Countries to allow us to deliver more projects should the need to diversify come about

Covid 19 Pandemic: This has become a worldwide problem that we must monitor to see the potential effects on Belarus & Ukraine

All of the above may also impact on the number of volunteers who remain able to work within the Charity but whilst we do expect to see a fall in the numbers able to Host children we do not envisage that this will affect their willingness to continue to support the Charity by way of fundraising.

Trustees

The Board of Trustees are all volunteers who take overall responsibility and act collectively to govern the Charity. Each of the Trustees are actively involved in the Charity being Link Chairs in their own right and therefore have a good working knowledge of the Charity from many perspectives. They were appointed for their commitment to CCLL, their experience and skills which enable them to undertake their responsibilities to the Charity and its members. It is felt that the fact the Trustees are located in different areas of the UK is beneficial to the Charity giving the Links a local representation in respect of some parts of the operation of the Charity which may have regional differences. The Trustees are ultimately responsible in law for the Charity, its assets and activities. The day-to-day running of the charity is managed by the Chief Executive Dennis Vystavkin who reports directly to the Board of Trustees.

FUTURE PLANS

The future must, for obvious reasons, remain somewhat uncertain due to the Worldwide Pandemic. However, work continues within the Charity to be ready to resume full operation as soon as the window of opportunity presents itself.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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).

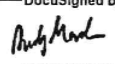
The law applicable to charities in England and Wales and in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that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

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient 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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

0AEE4B46EA194C7...
Mr A March
Trustee

4 August 2022

CHERNOBYL CHILDREN'S LIFELINE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

I report to the Trustees on my examination of the financial statements of Chernobyl Children's Lifeline (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

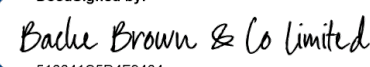
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) 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 financial statements to be reached.

DocuSigned by:


510041C5D4F3404...
Bache Brown & Co Limited

Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated: 4 August 2022

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>							
Donations and legacies	3	271,889	194,484	466,373	495,669	157,241	652,910
Investments	4	243	-	243	1,595	-	1,595
Total income		272,132	194,484	466,616	497,264	157,241	654,505
<u>Expenditure on:</u>							
Raising funds	5	18,160	-	18,160	1,508	-	1,508
Charitable activities	6	174,478	167,340	341,818	444,726	138,326	583,052
Total resources expended		192,638	167,340	359,978	446,234	138,326	584,560
Net incoming resources before transfers		79,494	27,144	106,638	51,030	18,915	69,945
Gross transfers between funds		(42,362)	42,362	-	-	-	-
Net income for the year/ Net movement in funds		37,132	69,506	106,638	51,030	18,915	69,945
Fund balances at 1 January 2021		985,072	112,513	1,097,585	934,042	93,598	1,027,640
Fund balances at 31 December 2021		1,022,204	182,019	1,204,223	985,072	112,513	1,097,585

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CHERNOBYL CHILDREN'S LIFELINE

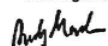
STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		88		138
Current assets					
Debtors	12	10,450		11,446	
Cash at bank and in hand		1,204,050		1,115,499	
		1,214,500		1,126,945	
Creditors: amounts falling due within one year	13	(10,365)		(29,498)	
Net current assets			1,204,135		1,097,447
Total assets less current liabilities			1,204,223		1,097,585
Income funds					
Restricted funds	14		182,019		112,513
Unrestricted and designated funds	15	1,022,204		985,072	
			1,022,204		985,072
			1,204,223		1,097,585

The financial statements were approved by the Trustees on 4 August 2022

DocuSigned by:



0AEE4B46EA194C7...

Mr A March

Trustee

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	19		88,404		85,104
Investing activities					
Purchase of tangible fixed assets		(96)		-	
Investment income received		243		1,595	
Net cash generated from investing activities			147		1,595
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			88,551		86,699
Cash and cash equivalents at beginning of year			1,115,499		1,028,800
Cash and cash equivalents at end of year			1,204,050		1,115,499

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Chernobyl Children's Lifeline is an unincorporated charity registered in England & Wales and Scotland. The address of the registered office is disclosed on the Charity information page. The functional and presentation currency of the charity is GBP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's SORP (FRS102) - 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 (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2006 (as amended).

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	3 years - straight line
-----------------------	-------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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 borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	155,496	194,484	349,980	466,908	157,241	624,149
Legacies receivable	84,000	-	84,000	-	-	-
Government grants	32,393	-	32,393	28,761	-	28,761
	<u>271,889</u>	<u>194,484</u>	<u>466,373</u>	<u>495,669</u>	<u>157,241</u>	<u>652,910</u>

Government grants of £32,393 were received during the period in relation to Covid employee support schemes.

4 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	<u>243</u>	<u>1,595</u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Telephone and fax (incorporating relocation expenses)	396	713
Printing, postage and stationery	964	795
Fees	16,800	-
	<u>18,160</u>	<u>1,508</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	2021	2020
	£	£
Staff costs	101,046	111,769
Depreciation and impairment	146	216
Expenditure incurred relating to voluntary income	240,626	471,067
	<u>341,818</u>	<u>583,052</u>
	<u>341,818</u>	<u>583,052</u>
Analysis by fund		
Unrestricted funds	174,478	444,726
Restricted funds	167,340	138,326
	<u>341,818</u>	<u>583,052</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Analysis of expenditure by activities

	2021 £	2020 £
Staff costs	101,046	111,769
Depreciation and impairment	146	216
Expenditure incurred relating to voluntary income	240,626	471,067
	<u>341,818</u>	<u>583,052</u>
Analysis of direct costs		
Travel expenses	1,572	16,700
Programme expenses - Links	16,173	187,162
Family support project	167,340	138,326
Belarus and Ukraine project costs	25,134	94,331
	<u>210,219</u>	<u>436,519</u>
Analysis of support costs		
Staff costs	101,046	111,769
Trustees' expenses	-	973
Rent, rates, water, light and heat	5,571	8,135
Insurance	6,111	5,459
Light and heat	714	1,506
Advertising and recruitment	-	-
Sundries	528	370
Belarus and Minsk office and administration	9,548	5,279
Depreciation	146	216
Subscriptions	480	-
Bank charges	1,437	479
Repairs and renewals	2	651
Travel expenses	1,503	-
IT expenses	1,095	337
Auditor's remuneration	-	6,360
Accountancy fees	3,418	4,999
	<u>131,599</u>	<u>146,533</u>

Governance costs amounted to £3,418 for the year (2020: £12,332)

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the Charity's auditor:	2021	2020
	£	£
Audit of the Charity's annual accounts	-	3,360
Preparation of the statutory accounts	-	1,200
Total audit fees	-	4,560

9 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Belarus office and administration	2	2
UK office and administration	3	3
Total	5	5

Employment costs	2021	2020
	£	£
Wages and salaries	90,564	96,412
Social security costs	3,624	8,361
Other pension costs	6,858	6,996
	101,046	111,769

Staff costs detailed above include the following amounts:

Belarus and Minsk office wages and salary costs of £15,719 (2020: £14,417).

Key management received remuneration of £42,385 the year (2020: £42,385).

There were no employees whose annual remuneration was more than £60,000.

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year (2020 - £Nil).

During the year ended 31 December 2021, no expenses were reimbursed or paid directly to the Trustees (2020 - £973 to 4 Trustees).

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2021	8,502
Additions	96
At 31 December 2021	8,598
Depreciation and impairment	
At 1 January 2021	8,364
Depreciation charged in the year	146
At 31 December 2021	8,510
Carrying amount	
At 31 December 2021	88
At 31 December 2020	138

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	-	5,098
Prepayments and accrued income	10,450	6,348
	10,450	11,446

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,635	2,176
Trade creditors	974	16,458
Other creditors	4,263	5,172
Accruals and deferred income	3,493	5,692
	10,365	29,498

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	£
Family Support Project	93,598	157,241	(138,326)	112,513	194,484	(167,340)	42,362	182,019
	<u>93,598</u>	<u>157,241</u>	<u>(138,326)</u>	<u>112,513</u>	<u>194,484</u>	<u>(167,340)</u>	<u>42,362</u>	<u>182,019</u>

The Family support project fund is a restricted fund. Incoming resources are collected separately and represent amounts attributable to specific sponsored families.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Unrestricted and designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
General fund	349,042	213,725	(219,034)	(47,957)	295,776	171,079	(151,331)	(103,325)	212,199
Air Fare and visas reserve	230,000	-	-	-	230,000	-	-	-	230,000
Medical expenses reserve	30,000	-	-	-	30,000	-	-	-	30,000
Schools and Universities	15,000	-	-	-	15,000	-	-	-	15,000
Links programme expenses reserves	260,000	170,415	(132,869)	39,773	337,319	87,134	(16,173)	(63,833)	344,447
Special projects	50,000	113,124	(94,331)	8,184	76,977	13,919	(25,134)	124,796	190,558
	<u>934,042</u>	<u>497,264</u>	<u>(446,234)</u>	<u>-</u>	<u>985,072</u>	<u>272,132</u>	<u>(192,638)</u>	<u>(42,362)</u>	<u>1,022,204</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Unrestricted and designated funds

(Continued)

The General fund represents the free funds of the charity which have not been designated for particular purposes.

The Air fare and visas reserve fund represents funds designated to cover the cost of transporting children in the next calendar year.

The Medical expenses reserve fund represents funds designated to cover the cost of purchasing medicines and helping sick children in the next calendar year.

The Schools & Universities reserve fund represents funds designated to cover the costs of helping schools & universities in Belarus and Ukraine including infrastructure and educational programmes.

The Link program expenses reserve fund represents designated funds to cover transfers made to local Links in the forthcoming year to assist in covering costs incurred relating to children that are hosted in the UK as well as managing projects in Belarus and Ukraine on behalf of Link upon request.

The Special projects fund was set up by the board of trustees to actively support and encourage links to work towards the charities mission statement "helping the children and families of Belarus and Ukraine suffering from the after-effects of the Chernobyl disaster of 1986 and the ongoing adverse economic situation". In support of this not only do we bring hundreds of children from Belarus and Ukraine to the UK for respite but a special Project fund has also been set up. This allows CCLL links and also head office to participate in projects on the ground in Belarus and Ukraine. This fund is serviced by monies raised by the links and sponsors specifically for this purpose.

Transfers between funds

Transfers from the General fund to Designated unrestricted funds have occurred to cover expenditure during the year and maintain the fund at the designated level.

The transfer to the restricted Family support project fund from the General fund represents amounts reimbursable to the fund for expenditure paid on its behalf.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	88	-	88	138	-	138
Current assets/(liabilities)	1,022,116	182,019	1,204,135	984,934	112,513	1,097,447
	<u>1,022,204</u>	<u>182,019</u>	<u>1,204,223</u>	<u>985,072</u>	<u>112,513</u>	<u>1,097,585</u>

17 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	<u>1,920</u>	<u>1,067</u>

18 Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2021.

19 Cash generated from operations

	2021 £	2020 £
Surplus for the year	106,638	69,945
Adjustments for:		
Investment income recognised in statement of financial activities	(243)	(1,595)
Depreciation and impairment of tangible fixed assets	146	216
Movements in working capital:		
Decrease/(increase) in debtors	996	(5,739)
(Decrease)/increase in creditors	(19,133)	22,277
Cash generated from operations	<u>88,404</u>	<u>85,104</u>

20 Analysis of changes in net funds

The Charity had no debt during the year.

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

CHERNOBYL CHILDREN'S
LIFELINE

MENZIES
BRIGHTER THINKING

CHERNOBYL CHILDREN'S LIFELINE

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 6
Independent Auditors' Report on the Financial Statements	7 - 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 26

CHERNOBYL CHILDREN'S LIFELINE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

Mrs E L Parker, Senior
Mr A March
Mr D Lowe
Mr M Lafferty

Charity registered numbers 1014274 and SC040136

Principal office

Unit 6
Hartley Park Farm Business Centre
Alton
GU34 3HD

Chief executive officer

Mr D Vystavkin

Independent auditors

Menzies LLP
Chartered Accountants
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The Trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The Trustees who served the Charity during this period were:



E.L. Parker (Senior)
M. Lafferty
A March
D Lowe

For the purpose of this report the word "Links" represents the individual local branches of the Charity situated across the UK.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Charity is to provide support to the children (and associated families) affected by the ongoing consequences of the Chernobyl disaster on the 26th April 1986. The work of the Charity also encompasses problems relative to welfare affected by the current economic situation. Our approach is non-judgmental and non-discriminatory without any political involvement in the affairs of the Countries we operate in. The charity achieves this in a variety of ways through the operation of its Links throughout the UK and its partners in Belarus and Ukraine.

The trustees confirm that they have taken account of the Charity Commission guidance on providing public benefit in setting their objectives and carrying out their activities.

Significant activities

During the year the Charity's aim was upheld to continue to support its objectives through public awareness and the provision of monetary and other aid to the affected areas and the provision of assistance within the United Kingdom.

The Charity arranges for affected children from Belarus and Ukraine to visit the United Kingdom for health recuperation, any necessary medical treatment and other benefits, staying with host families organised through the network of Links. The majority of all visits are paid for entirely by the funding raised by the inviting Link, in extenuating circumstances certain expenses may be met by the Charity from special funds reserved for this purpose.

In addition the Charity carries out a programme of activities in Belarus and the Ukraine. Details of the specific programmes carried out are as follows:-

Belarus:

The charity provides much needed medical supplies and PPE equipment to many Institutions including Belarusian Centre for Paediatric Oncology, Children's Hospices, Baby Homes, Paediatric Departments in district and town hospitals. These include, masks, gowns, sterilizing devices, pulse oximeters, blood pressure monitors, stethoscopes, disinfecting and hygiene products in large quantities, laptops, therapy and recovery equipment as well as medical and care products. In addition, sanitary facilities are refurbished from a non-usable condition to provide clean and safe facilities.

Teaching facilities and IT support equipment are provided to a number of schools across Brest, Mogilev and Gomel regions of Belarus. The charity has a programme to provide support to upgrade UPVC doors and windows to a number of schools and kindergartens in Osipovich district of Belarus.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Ukraine

The charity provides help and assistance to "The Source of Hope Centre" for children with special needs located in Korosten. This includes equipment, toys and stationery plus PPE equipment and sanitising solutions. A specialized Training Course for staff to provide expertise in dealing with children with hearing problems is financed by the Charity.

Equipment and stationery plus PPE equipment, vitamins, sanitising solutions together with IT Equipment is provided to Horodets and Bigun Schools in Ovruch district of Ukraine.

Donations of medical equipment, care and sanitation items plus PPE are made to ten local primary medical care units in Ukraine across Ovruch, Korosten and Borodyanka districts.

ACHIEVEMENT AND PERFORMANCE

In the 2nd quarter of the year, we saw the advent of the Covid 19 Pandemic which caused the Charity to firstly cancel the plans for the current year's visitation program and the planned visits of our volunteers to Belarus and Ukraine. Another effect of the Pandemic was that the Charity had to re-examine the methods of delivering support to the beneficiaries in Belarus & Ukraine to allow continuity of the programs.

Despite the Pandemic many families continued to receive direct support from their kind British sponsors facilitated via the Family Support Project. This helped them to improve their living conditions, care conditions for their children including those with special needs in addition to the extra special needs of trying to cope with the Pandemic. The situation worsened to such a degree during the Pandemic that many families reported they were only able to survive with the assistance of the Charity. For many of them the Charity was the only source of such supplies as there was little or no provision from the State.

The Charity was also able to sustain its objectives by delivering a variety of Projects in Belarus & Ukraine and continuing to support children and their families via the Family Support Project. In particular a lot of emphasis was placed on supplying Covid related protection by way of desperately needed PPE & relative equipment to Hospitals, Schools, Children's Shelters (halfway houses), Orphanages and Disability Centres. As previously mentioned, the Charity was the only source of these items for the facilities and in many cases, these are the first items of its kind in these institutions.

Teaching facilities and IT support equipment were provided to a number of schools. In many cases this support became essential for the provision of distance learning and training facilities for use during the Pandemic.

Further progress was achieved in the development of the joint project S.H.A.R.E. (www.ccllprojectshare.com) with 1 successful volunteer visit taking place during March to help develop the site further. Additional financial contributions were made thereafter in continuing support of the project.

Specialised Baby Home no.1 in Minsk received supplies of much needed care products, and sophisticated medical equipment. In particular a sophisticated Philips Oxygen Concentrator was provided.

A network of Early Intervention Centres for children with special needs across Belarus received additional therapy equipment, toys and stationery plus PPE equipment and sanitising solutions.

A number of Children's Halfway Homes across regions of Belarus receive dishwashers, hand dryers, irons and other items of equipment to help them with the battle against Covid 19. Many of these items were only available to these facilities via Chernobyl Children's Lifeline as they were not provided or available from the State.

Staffing

In achieving its objectives, the Charity is reliant upon a small team of paid staff, the local Links and their volunteers in generating interest, income and resources for the Charity. A further result of the Pandemic was that one member of staff was placed on the Government Furlough Scheme full time, one member left the employment of the Charity and was not replaced for three months and thereafter the remaining members of staff worked only periodically under the Flexi Furlough Scheme.

Charity Links

One of the negative effects of the Pandemic was that the Charity Links were unable to carry out their usual Fundraising activities, however, the majority of Links continued in many diversified ways to raise money.

The Volunteers form an important part of the Charity, not only for the purposes of Fundraising but their involvement helps

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

to assist the Charity in the type of the various projects undertaken. They provide an essential service in local recruitment of potential Host Families and carry out all necessary checks to allow potential Host Families to be invited into the Charity. We would like to thank all Volunteers for their very valuable contribution and support without whom the Charity would not be able to achieve its objectives.

Each Link consists of a Charity approved Committee with officers designated to carry out general activities such as DBS checks on potential Hosts, Fundraising, activity programs for visiting children and this list is not exhaustive.

FINANCIAL REVIEW

Principal funding sources

The accounting system of the Charity is carried out by an in house Accountant who is who is a fellow of ACCA. She prepares the accounts for reporting to the Trustees and providing all information required for the annual Audit.

An internal system is in operation to show the allocation of funds to each Link. By way of further explanation, each Link is responsible for procuring its own funding. However, these funds, for accounting and auditing purposes are shown as one figure forming part of the capital assets of the Charity. The internal system shows the breakdown of the total sum, represented on a Link by Link basis. Each Link may only have access to the funds that they have raised and which are represented in their unique Link Ledger. All monies are held in one designated Bank Account which is controlled by Head Office with monies being requested by each Link (branch) as required.

Each Link is responsible for raising funds to bring groups of children they invite for up to one month (28 days) maximum stay for recuperative care but this period may be shorter by agreement. Alternatively, the Links may request that all or part of their funds are allocated to Projects.

It is the Charity's policy to encourage the Links to have 50% funding available for the next programme of visiting children to the UK for recuperative care.

Financial Statements and Report show a final figure of £69,945 however the Trustees do not feel this is a true reflection of the Accounting Year due to the effect of the Pandemic which caused much of the Charity's operation to be suspended plus the relief provided by the Government Furlough Scheme.

The Community of each localised Link generously contributes a great deal of money, time and effort to help us sustain our work. We have an obligation to make sure these resources are used wisely, prudently and effectively.

As a rule the Charity receives no Government funding and therefore relies totally on the donations received via each Link and from other generous sponsors and supporters who provide additional donations and legacies. However in 2020 we successfully applied for and received a local Government Grant under the Covid relief scheme. This was a one off payment of £10,000.00. In addition we were also able to benefit from the Government Job Retention Scheme.

Investment performance

As part of the charity's reserves policy it holds money in a fixed term deposit account. All the interest earned is designated for general funds purposes.

General Funds:

General Funds are monies provided to cover the general day to day operation of the Charity

The Family Support Project Fund is a restricted fund. Incoming resources are collected separately and represent amounts attributable to specific sponsored families.

Links (local branch) Ledgers

Monies raised by the Links (Local Branches) throughout the UK are designated in these Ledgers and called upon as required by the individual Links. This may be for children's visitation purposes which are transferred directly to the Links or when requested transferred internally for the purposes of supporting Projects, FSP Donations etc. It is important to note that this money shows as part of the Charity's overall reserves in the audited accounts but is specifically designated for use by the individually Links who have raised the funds. As at the 31st December 2020 the amount held in the Links Ledger is: £612,319.00 and must be recognised as not available for general use.

Charity Reserves

The Trustees believe that the charity should keep reserves of £120,000 to provide working capital and to guard against unexpected fluctuations in income or expenditure, and to enable the charity to quickly respond to situations arising. This

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

would provide the charity to have a year's worth of operating costs if no income was to be received.

Restricted Funds

£112,513.00 in respect of The Family Support Project. This project allows sponsors in the UK to give financial support to children and/families in both Belarus & Ukraine. Sponsors may support a child/family that are known to them or may request the Charity assigns a needy recipient on their behalf. Money is collated in the UK by way of Sponsors regular Direct Debit payments and the Charity ensures the funds are received by the beneficiaries. Many of the recipients rely on this support for the most basic of needs.

Going Concern

The Coronavirus pandemic is creating significant uncertainty and the Charity is not immune to this although, at this stage, it is not possible to reliably forecast what the long-term impact of this may be. The Trustees are confident, however, that the Charity will be able to see through the current uncertainty. The Trustees and Management are taking action to control costs where appropriate and they will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees believe these actions will enable the Charity to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document which is a deed of trust and constitutes the charity as unincorporated.

Recruitment and appointment of new trustees:

Trustees serve until they resign. New Trustees are nominated by members of the Board of Trustees, interviewed by the Board and appointed where they have the necessary skills to contribute to the Charity's management, development and well-being. Upon appointment the Trustees are given an induction into the work of the Charity and provided with information, including Charity legislation, that they need to fulfil their duties as roles as Trustees.

Organisational Structure

The Trustees are responsible for the governance of the Charity and the overseeing of the operational administration of the Charity. Regular Trustee Meetings are held to which the Chief Executive Officer reports and who is responsible and accountable for the day to day running of the Charity.

Induction and training of new Trustees

Upon appointment the Trustees are given an induction into the work of the Charity and provided with information, including charity legislation, that they need to fulfil their duties as roles as Trustees.

Key management remuneration

Remuneration for key management and other staff are at the discretion of the trustees and are reviewed at regular intervals.

Wider network and related parties

The Charity operates a network of local groups known as Links throughout the United Kingdom. Each Link is a satellite of the Charity which as the sole entity is registered in England, Wales and Scotland for charitable purposes.

Each Link has a certain amount of autonomy but must at all times abide by the Charity Rules & Regulations which are constantly monitored and updated to comply with changes in legislation and the needs of the people we support within the Charity.

Subject to the correct funding being in place each Link, in addition to operating the programme of Health Recuperative visits may apply to undertake projects in Belarus or Ukraine to provide assistance in areas of great need. Any such project is subject to a formal application to the CEO and any above his discretionary remit will then be referred to the Trustees for approval. Following approval any such project will continue to be monitored for the duration of its programme.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees

The Board of Trustees are all volunteers who take overall responsibility and act collectively to govern the Charity. Each of the Trustees are actively involved in the Charity being Link Chairs in their own right and therefore have a good working

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

knowledge of the Charity from many perspectives. They were appointed for their commitment to CCLL, their experience and skills which enable them to undertake their responsibilities to the Charity and its members. It is felt that the fact the Trustees are located in different areas of the UK is beneficial to the Charity giving the Links a local representation in respect of some parts of the operation of the Charity which may have regional differences. The Trustees are ultimately responsible in law for the Charity, its assets and activities.

The day-to-day running of the charity is managed by the Chief Executive Dennis Vystavkin who reports directly to the Board of Trustees.

FUTURE PLANS

Despite the Pandemic and the indications that this will continue long into 2021 the Trustees are optimistic and positive for the future of the Charity. Whilst children have not been able to travel Links have remained positive and continued to raise funds where possible. Everyone involved with the Charity continues to assess the situation on a regular basis with a view to resuming the visitation program as soon as practically possible.

Sadly we have seen the loss of some Links and realise that further Links may cease to operate as a direct consequence of the Pandemic. How this may impact the Charity in the future is constantly under review by the Trustees and CEO with the need to be able to diversify being recognised.

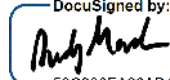
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, and the provisions of the trust deed requires the Trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

59C338FA20AB4C2...

Mr A Marshall

Trustee

Date: 29-Sep-2021

CHERNOBYL CHILDREN'S LIFELINE



INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

Opinion

We have audited the financial statements of Chernobyl Children's Lifeline (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHERNOBYL CHILDREN'S LIFELINE

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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 ISAs (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including the Charities Act 2011, the Safeguarding Vulnerable Groups Act 2006 and the UK Code of Fundraising Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the Charity is complying with those legal and regulatory frameworks by, making inquiries to management and those responsible for legal and compliance procedures. We corroborated our inquiries through our review of board minutes.
- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas; posting of fraudulent journal entries, authorisation, processing, and payment of fraudulent expenses and timing of revenue recognition.

CHERNOBYL CHILDREN'S LIFELINE

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

Audit procedures performed by the engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Challenging assumptions and judgments made by management in its significant accounting estimates; and
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.

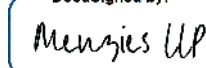
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Menzies LLP
Chartered Accountants
Statutory Auditor
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

DocuSigned by:

634F24DE92A4471...

Date: 29-Sep-2021

Menzies LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	495,669	157,241	652,910	651,451
Investments	4	1,595	-	1,595	5,213
		<u>497,264</u>	<u>157,241</u>	<u>654,505</u>	<u>656,664</u>
Total income					
Expenditure on:					
Raising funds	5	1,508	-	1,508	3,102
Charitable activities	6	444,726	138,326	583,052	777,725
		<u>446,234</u>	<u>138,326</u>	<u>584,560</u>	<u>780,827</u>
Total expenditure					
		<u>51,030</u>	<u>18,915</u>	<u>69,945</u>	<u>(124,163)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		934,042	93,598	1,027,640	1,151,803
Net movement in funds		51,030	18,915	69,945	(124,163)
		<u>985,072</u>	<u>112,513</u>	<u>1,097,585</u>	<u>1,027,640</u>
Total funds carried forward					

The Statement of Financial Activities includes all gains and losses recognised in the year.

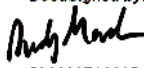
The notes on pages 13 to 26 form part of these financial statements.

CHERNOBYL CHILDREN'S LIFELINE

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	138	354
		<u>138</u>	<u>354</u>
Current assets			
Debtors	12	11,446	5,707
Cash at bank and in hand		1,115,499	1,028,800
		<u>1,126,945</u>	<u>1,034,507</u>
Creditors: amounts falling due within one year	13	(29,498)	(7,221)
Net current assets		<u>1,097,447</u>	<u>1,027,286</u>
Total assets less current liabilities		<u>1,097,585</u>	<u>1,027,640</u>
Total net assets		<u>1,097,585</u>	<u>1,027,640</u>
Charity funds			
Restricted funds	14	112,513	93,598
Unrestricted funds	14	985,072	934,042
Total funds		<u>1,097,585</u>	<u>1,027,640</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

 59C338FA20AB4C2...
 Mr A Marshall

Date: 29-Sep-2021

The notes on pages 13 to 26 form part of these financial statements.

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Cash flows from operating activities		
Net cash used in operating activities	85,104	(128,836)
Cash flows from investing activities		
Interest received	1,595	5,213
Net cash provided by investing activities	1,595	5,213
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	86,699	(123,623)
Cash and cash equivalents at the beginning of the year	1,028,800	1,152,423
Cash and cash equivalents at the end of the year	1,115,499	1,028,800

The notes on pages 13 to 26 form part of these financial statements

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Chernobyl Children's Lifeline is an unincorporated charity registered in England & Wales and Scotland. The address of the registered office is disclosed on the Charity information page. The functional and presentation currency of the charity is GBP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Chernobyl Children's Lifeline meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Coronavirus pandemic is creating significant uncertainty and the Charity is not immune to this although, at this stage, it is not possible to reliably forecast what the long-term impact of this may be. The Trustees are confident, however, that the Charity will be able to see through the current uncertainty. The Trustees and Management are taking action to control costs where appropriate and they will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees believe these actions will enable the Charity to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% straight line
-----------------------	---	-------------------

2.7 Debtors

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

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	466,908	157,241	624,149	651,451
Grants	18,761	-	18,761	-
Government grants	10,000	-	10,000	-
	<u>495,669</u>	<u>157,241</u>	<u>652,910</u>	<u>651,451</u>
<i>Total 2019</i>	<u>651,451</u>	<u>-</u>	<u>651,451</u>	

Government grants of £28,761 were received during the period in relation to Covid business and employee support schemes.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

4. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Interest received	1,595	1,595	5,213
<i>Total 2019</i>	5,213	5,213	

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Telephone and fax (incorporating relocation expenses)	713	713	927
Printing, postage and stationery	795	795	2,175
<i>Total 2019</i>	3,102	3,102	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Voluntary income	444,726	138,326	583,052	777,725
<i>Total 2019</i>	597,272	180,453	777,725	

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Supporting children & their families	436,519	146,533	583,052	777,725
<i>Total 2019</i>	<i>584,694</i>	<i>193,031</i>	<i>777,725</i>	

Analysis of direct costs

	Activities 2020 £	Total funds 2020 £	Total funds 2019 £
Travel expenses	16,700	16,700	218,074
Programme expenses - Links	187,162	187,162	175,253
Family support project	138,326	138,326	180,453
Leaders fees	-	-	7,213
Belarus craft	-	-	1,933
Belarus and Ukraine project costs	94,331	94,331	1,768
	436,519	436,519	584,694
<i>Total 2019</i>	<i>584,694</i>	<i>584,694</i>	

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2020 £	Total funds 2020 £	Total funds 2019 £
Staff costs	111,769	111,769	136,765
Trustees's expenses	973	973	2,601
Rent, rates, water, light and heat	8,135	8,135	7,650
Insurance	5,459	5,459	6,311
Light and heat	1,506	1,506	1,243
Advertising and recruitment	-	-	1,371
Sundries	370	370	622
Belarus and Minsk office and administration	5,279	5,279	3,225
Depreciation	216	216	216
Redundancy costs	-	-	18,142
Bank charges	479	479	416
Repairs and renewals	651	651	801
IT expenses	337	337	849
Auditor's remuneration	6,360	6,360	4,500
Accountancy fees	4,999	4,999	8,319
	<u>146,533</u>	<u>146,533</u>	<u>193,031</u>
<i>Total 2019</i>	<u>193,031</u>	<u>193,031</u>	

Governance costs amounted to £12,332 for the year (2019: £15420).

8. Auditors' remuneration

	2020 £	2019 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	3,480	3,360
Fees payable to the Charity's auditor in respect of:		
Preparation of the statutory accounts	<u>1,200</u>	<u>1,200</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

9. Staff costs

	2020 £	2019 £
Wages and salaries	96,412	121,405
Social security costs	8,361	8,181
Contribution to defined contribution pension schemes	6,996	7,179
	<u>111,769</u>	<u>136,765</u>

The average number of persons employed by the Charity during the year was as follows:

	2020 No.	2019 No.
Belarus office and administration	2	2
UK office and administration	3	3
	<u>5</u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

Staff costs detailed above include the following amounts:

Belarus and Minsk office wages and salary costs of £14,417 (2019: £14,626).

Staff costs detailed above do not include the following amounts:

UK redundancy costs of £nil (2019: £18,142).

Key management received remuneration of £42,385 the year (2019: £42,385).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £973 were reimbursed or paid directly to 4 Trustees (2019 - £2,601 to 4 Trustees). The nature of these expenses was travel and IT expenses relating to the Charity.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 January 2020	8,502
At 31 December 2020	8,502
Depreciation	
At 1 January 2020	8,148
Charge for the year	216
At 31 December 2020	8,364
Net book value	
At 31 December 2020	138
At 31 December 2019	354

12. Debtors

	2020 £	2019 £
Due within one year		
Trade debtors	5,098	-
Prepayments and accrued income	6,348	5,707
	11,446	5,707

13. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	16,458	819
Other taxation and social security	2,176	2,052
Other creditors	5,172	4,350
Accruals and deferred income	5,692	-
	29,498	7,221

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
General fund	349,042	213,725	(219,034)	(47,957)	295,776
Air Fare and visas reserve	230,000	-	-	-	230,000
Medical expenses reserve	30,000	-	-	-	30,000
Schools and Universities	15,000	-	-	-	15,000
Link programme expenses reserve	260,000	170,415	(132,869)	39,773	337,319
Special projects	50,000	113,124	(94,331)	8,184	76,977
	934,042	497,264	(446,234)	-	985,072
Restricted funds					
Family Support Project	93,598	157,241	(138,326)	-	112,513
Total of funds	1,027,640	654,505	(584,560)	-	1,097,585

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds					
General fund	432,195	512,485	(205,911)	(389,727)	349,042
Air Fare and visas reserve	300,000	-	(217,443)	147,443	230,000
Medical expenses reserve	10,000	-	-	20,000	30,000
Schools and Universities	10,000	-	-	5,000	15,000
Link programme expenses reserve	232,138	-	(175,253)	203,115	260,000
Special projects	50,000	-	(1,768)	1,768	50,000
	<u>1,034,333</u>	<u>512,485</u>	<u>(600,375)</u>	<u>(12,401)</u>	<u>934,042</u>
Restricted funds					
Family Support Project	<u>117,470</u>	<u>144,180</u>	<u>(180,453)</u>	<u>12,401</u>	<u>93,598</u>
Total of funds	<u><u>1,151,803</u></u>	<u><u>144,180</u></u>	<u><u>(780,828)</u></u>	<u><u>-</u></u>	<u><u>1,027,640</u></u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

14. Statement of funds (continued)

The General fund represents the free funds of the charity which have not been designated for particular purposes.

The Air fare and visas reserve fund represents funds designated to cover the cost of transporting children in the next calendar year.

The Medical expenses reserve fund represents funds designated to cover the cost of purchasing medicines and helping sick children in the next calendar year.

The Schools & Universities reserve fund represents funds designated to cover the costs of helping schools & universities in Belarus and Ukraine including infrastructure and educational programmes.

The Link program expenses reserve fund represents designated funds to cover transfers made to local Links in the forthcoming year to assist in covering costs incurred relating to children that are hosted in the UK as well as managing projects in Belarus and Ukraine on behalf of Link upon request.

The Special projects fund was set up by the board of trustees to actively support and encourage links to work towards the charities mission statement "helping the children and families of Belarus and Ukraine suffering from the after-effects of the Chernobyl disaster of 1986 and the ongoing adverse economic situation".

In support of this not only do we bring hundreds of children from Belarus and Ukraine to the UK for respite but a special Project fund has also been set up. This allows CCLL links and also head office to participate in projects on the ground in Belarus and Ukraine. This fund is serviced by monies raised by the links and sponsors specifically for this purpose.

The Family support project fund is a restricted fund. Incoming resources are collected separately and represent amounts attributable to specific sponsored families.

Transfers between funds

Transfers from the General fund to Designated unrestricted funds have occurred to cover expenditure during the year and maintain the fund at the designated level.

The transfer to the restricted Family support project fund from the General fund represents amounts reimbursable to the fund for expenditure paid on its behalf.

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
General funds	934,042	497,264	(446,234)	-	985,072
Restricted funds	93,598	157,241	(138,326)	-	112,513
	<u>1,027,640</u>	<u>654,505</u>	<u>(584,560)</u>	<u>-</u>	<u>1,097,585</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

15. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
General funds	1,034,333	512,485	(600,375)	(12,401)	934,042
Restricted funds	117,470	144,180	(180,453)	12,401	93,598
	<u>1,151,803</u>	<u>656,665</u>	<u>(780,828)</u>	<u>-</u>	<u>1,027,640</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	138	-	138
Current assets	1,014,432	112,513	1,126,945
Creditors due within one year	(29,498)	-	(29,498)
Total	<u>985,072</u>	<u>112,513</u>	<u>1,097,585</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	354	-	354
Current assets	940,909	93,598	1,034,507
Creditors due within one year	(7,221)	-	(7,221)
Total	<u>934,042</u>	<u>93,598</u>	<u>1,027,640</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income/expenditure for the period (as per Statement of Financial Activities)	69,945	(124,163)
Adjustments for:		
Depreciation charges	216	216
Decrease/(increase) in debtors	(5,739)	342
Increase/(decrease) in creditors	22,277	(18)
Interest received	(1,595)	(5,213)
Net cash provided by/(used in) operating activities	85,104	(128,836)

18. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	1,115,499	1,028,800
Total cash and cash equivalents	1,115,499	1,028,800

19. Analysis of changes in net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	1,028,800	86,699	1,115,499
	1,028,800	86,699	1,115,499

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

20. Operating lease commitments

At 31 December 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	1,067	6,400
Later than 1 year and not later than 5 years	-	1,067
	<u>1,067</u>	<u>7,467</u>

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2020.