

CHERNOBYL CHILDREN'S PROJECT (UK)

England & Wales · Charity number 1059832

Details

Other names CHERNOBYL CHILDRENS PROJECT (UK), CCP (UK)

Status Registered

Legal form Charitable company

Company number [03220045](#)

Registered 1996-12-17

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

Contact

Address Kinder House
Fitzalan Street
Glossop
Derbyshire
SK13 7DL

Phone 01457863534

Email ccprojectuk@gmail.com

Website www.chernobyl-children.org.uk

Activities

Objects: 1.TO PROMOTE SUCH CHARITABLE PURPOSE OR PURPOSES FOR PERSONS LIVING IN BELARUS,UKRAINE OR WESTERN RUSSIA WHO ARE SUFFERING AS A RESULT OF THE CHERNOBYL DISASTER.2.TO EDUCATE THE PUBLIC ABOUT HEALTH AND THE ENVIRONMENTAL EFFECTS OF THE CHERNOBYL DISASTER.

Activities: We provide recuperative holidays in UK and Belarus; fund children's hospice care; deliver training in many aspects of child care; work with family associations supporting children with cancer, diabetes or disabilities; initiate projects to improve the social and educational opportunities for children and young people with disabilities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** BELARUS,UKRAINE OR WESTERN RUSSIA
- Belarus
- Derbyshire
- Gloucestershire
- Solihull
- Staffordshire
- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£107,817	£151,561	-	-
2024-09-30	£108,079	£145,761	-	-
2023-09-30	£178,325	£88,141	-	-
2022-09-30	£126,849	£202,169	-	-
2021-09-30	£187,899	£171,766	-	-
2020-09-30	£192,906	£130,658	-	-

Trustees

Name	Role	Appointed
Brian Hardwick		2019-02-07
CATHERINE MCELHOLM		2019-11-01
LYNNE CAROL MURPHY		2021-01-01

CHERNOBYL CHILDREN'S PROJECT (UK)

England & Wales - Charity number 1059832

Accounts

Charity Registration No. 1059832

Company Registration No. 03220045 (England and Wales)

CHERNOBYL CHILDREN'S PROJECT (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

CHERNOBYL CHILDREN'S PROJECT (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B R Hardwick C McElholm L Murphy
Executive Director	L Walker
National Treasurer	C McElholm
Secretary	C McElholm
Charity number	1059832
Company number	03220045
Principal address	Kinder House Fitzalan Street Glossop SK13 7DL
Registered office	Kinder House Fitzalan Street Glossop SK13 7DL
Independent examiner	G Lindsay FCA TC Group Swinford House Albion Street Brierley Hill West Midlands DY5 3EE
Bankers	Co-operative Bank Plc 34-38 High Street Solihull West Midlands B91 3TB

CHERNOBYL CHILDREN'S PROJECT (UK)

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charities objectives and activities as set out in the Memorandum of Association are:

To promote such charitable purpose or purposes for persons living in Belarus, Ukraine or Western Russia who are suffering as a result of the Chernobyl disaster and in particular but without limiting the foregoing.

To provide holidays and other recreational activities, in the interests of social welfare for children whose health has been affected by the disaster, with the object of improving their conditions of life.

To relieve sickness and preserve and protect the health of such persons.

To educate the public about the health and environmental effects of the Chernobyl disaster and its implications for the future of nuclear power.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

We have continued to fund "Rodni Kut" our family home for disabled young people in Rogachev. We also continue to support the institutions for people with learning disabilities at Zhuravichi, Vikov and Rechitsa by employing a part time carer /social worker in each of them to help the young people with activities and crafts.

We continue to support young people with disabilities who are living with their families in Gomel, enabling them to meet at the Mayflower Centre or in local parks and galleries.

We have continued to provide some funding to the children's cancer charity in Minsk 'Children in Trouble' and this has helped them to continue their work supporting children and their parents in the cancer hospital and processing large donations of medicines from the US which go to many different hospitals in Minsk.

We have provided training and support for families fostering children, with a particular focus on children with disabilities or mental health issues. As it is currently impossible to visit Belarus, our Executive Director made a visit to Georgia in August 2025 to meet the Director of our partner organisation 'Supporting Children Together' to discuss our projects and make financial arrangements. We also continued to fund a nurse and a psychologist working with families in Gomel Region.

Financial review

The largest proportion of our income was received from both individual and corporate donors in the form of both one-off and regular donations. Our charity shop also continues to provide a significant source of income.

This year we had very little in terms of larger donations, however, during 2025 a contract was negotiated by our partners 'Supporting Children Together' with UNICEF who will fund expansion of this work to prevent the institutionalisation of children during the forthcoming year.

We are shrinking as a charity as activities in Belarus have been very limited since the war with the Ukraine and us having to cease hosting children back in 2020 due to the political situation in eastern Europe.

As a result of this, the Charity has seen it's bank balances reduce by £49,248.

It is not the current policy of the Charity to set funds aside as reserves.

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

It is not the Charity's policy to invest funds for the long term.

The Charity's expenditure used to be seasonal as the recuperative holidays in the United Kingdom and Belarus, which used to form part of its major activities, took place mainly during the months of July and August. However, in recent years these have not been possible and expenditure has been mainly the direct funding of our projects in Belarus on a regular basis throughout the year.

Risk Management

A review of the major risks to which the Charity is exposed, as identified by the Trustees, has been carried out and systems have been established to mitigate those risks. Our policies and guidelines are updated annually to improve the operation of the charity and the safety and security of all concerned.

We intend to continue and develop our objectives and activities with the resources made available to the charity.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 3 July 1996 and registered as a charity on 17 December 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

B R Hardwick
C McElholm
L Murphy

Recruitment and Appointment of Management Committee

The directors of the company are also Charity Trustees for the purposes of Charity Law. The Management Committee consists of the Trustees and the Executive Director. Under the Memorandum of Association the number of Trustees shall not be less than three. At each Annual General Meeting one third of the Trustees retire by rotation and are eligible for re-election. If the number of Trustees is not three or a multiple of three, the number nearest to one third shall retire from office.

Organisational Structure

Chernobyl Children's Project (UK) has a Management Committee consisting of the Trustees and the Executive Director. A scheme of delegation is in place and day to day responsibility for the running of the Charity rests with the Executive Director.

The trustees report was approved by the Board of Trustees.

B R Hardwick
Trustee
Dated: 23 April 2026

CHERNOBYL CHILDREN'S PROJECT (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S PROJECT (UK)

I report to the trustees on my examination of the financial statements of Chernobyl Children's Project (UK) (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

Graham Lindsay FCA

The Institute of Chartered Accountants in England & Wales

TC Group

Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated: 23 April 2026

CHERNOBYL CHILDREN'S PROJECT (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	96,348	2,432	98,780	102,058	2,632	104,690
Interest received	3	199	-	199	43	-	43
Other income	4	8,423	415	8,838	2,761	585	3,346
Total income		<u>104,970</u>	<u>2,847</u>	<u>107,817</u>	<u>104,862</u>	<u>3,217</u>	<u>108,079</u>
Expenditure on:							
Raising funds	5	24,770	-	24,770	20,994	-	20,994
Charitable activities							
Projects in Belarus	6	29,456	97,335	126,791	30,069	94,698	124,767
Total charitable expenditure		<u>29,456</u>	<u>97,335</u>	<u>126,791</u>	<u>30,069</u>	<u>94,698</u>	<u>124,767</u>
Total resources expended		<u>54,226</u>	<u>97,335</u>	<u>151,561</u>	<u>51,063</u>	<u>94,698</u>	<u>145,761</u>
Net incoming/(outgoing) resources before transfers		50,744	(94,488)	(43,744)	53,799	(91,481)	(37,682)
Gross transfers between funds		(94,489)	94,489	-	(91,481)	91,481	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(43,745)</u>	<u>-</u>	<u>(43,745)</u>	<u>(37,682)</u>	<u>-</u>	<u>(37,682)</u>
Fund balances at 1 October 2024		64,971	-	64,971	102,654	-	102,653
Fund balances at 30 September 2025		<u>21,226</u>	<u>-</u>	<u>21,226</u>	<u>64,971</u>	<u>-</u>	<u>64,971</u>

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

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHERNOBYL CHILDREN'S PROJECT (UK)

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	12	9,499		3,824	
Cash at bank and in hand		16,922		66,170	
		<u>26,421</u>		<u>69,994</u>	
Creditors: amounts falling due within one year	13	(5,195)		(5,024)	
Net current assets			21,226		64,971
			<u>21,226</u>		<u>64,971</u>
Income funds					
Unrestricted funds			21,226		64,971
			<u>21,226</u>		<u>64,971</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23 April 2026

B R Hardwick
Trustee

C McElholm
Trustee

Company Registration No. 03220045

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

Chernobyl Children's Project (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Kinder House, Fitzalan Street, Glossop, SK13 7DL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are 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. We have reduced some expenditure in Belarus and salaries in the UK. Our partners in Gomel have a contract with UNICEF which funds office expenses, some travel and half the accountants salary, along with the salaries for a team of people employed specifically for the project. We have had several donations from smaller Chernobyl charities which have been forced to close, and we expect to get more over the next couple of years. 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 PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, other are apportioned on an appropriate basis.

1.6 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.

1.7 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 PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables, 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts 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 payables 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.

1.8 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.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	96,348	2,432	98,780	102,058	2,632	104,690
Donations and gifts						
Other	96,348	2,432	98,780	102,058	2,632	104,690
	96,348	2,432	98,780	102,058	2,632	104,690

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	199	43

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

4 Other income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Gift aid	8,423	415	8,838	2,761	585	3,346

5 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising		
Staging fundraising events	1,222	1,566
Other fundraising costs	299	305
Staff costs	22,664	18,446
Support costs	585	677
Fundraising	24,770	20,994

6 Expenditure on charitable activities

	Projects in Belarus 2025 £	Projects in Belarus 2024 £
Direct costs		
Activities undertaken directly	97,335	94,698
Share of support and governance costs (see note 7)		
Support	26,233	27,163
Governance	3,223	2,906
	126,791	124,767
Analysis by fund		
Unrestricted funds	29,456	30,069
Restricted funds	97,335	94,698
	126,791	124,767

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

7 Support costs

	Support costs	Governance costs	2025 Support costs	Governance costs	2024
	£	£	£	£	£
Staff costs	9,525	-	9,525	10,226	10,226
Management fees	-	235	235	-	229
Belarus premises	4,180	-	4,180	4,180	4,180
UK premises	11,737	289	12,026	11,645	11,905
Communications	209	5	214	249	255
Insurance	488	244	732	455	682
Other administrative	680	17	697	1,085	1,109
Independent examiners fee	-	960	960	-	864
Accountancy fees	-	1,474	1,474	-	1,296
	<u>26,818</u>	<u>3,223</u>	<u>30,041</u>	<u>27,840</u>	<u>30,746</u>
Analysed between					
Fundraising	585	-	585	677	677
Charitable activities	26,233	3,223	29,456	27,163	30,069
	<u>26,818</u>	<u>3,223</u>	<u>30,041</u>	<u>27,840</u>	<u>30,746</u>

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	960	864
	<u>960</u>	<u>864</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
2	2
<u>2</u>	<u>2</u>

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

10 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	32,189	28,672

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

11 Taxation

As a charity, Chernobyl Children's Project (UK) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

12 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	9,037	3,388
Prepayments and accrued income	462	437
	<u>9,499</u>	<u>3,825</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	171	-
Accruals and deferred income	5,024	5,024
	<u>5,195</u>	<u>5,024</u>

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

14 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			
	Incoming resources	Resources expended	Transfers	Balance at 1 October 2024	Incoming resources	Resources expended	Transfers	Balance at 30 September 2025
	£	£	£	£	£	£	£	£
Projects in Belarus	3,217	(94,698)	91,481	-	2,847	(97,335)	94,488	-

Restricted funds represent donations and grants specifically to support organisations in Belarus or projects established by the charity in Belarus. These organisations and projects have been established to support children and young people who are suffering from a variety of medical conditions.

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

15 Unrestricted 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.

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
General funds	64,971	104,970	(54,226)	(94,489)	21,226
	<u>64,971</u>	<u>104,970</u>	<u>(54,226)</u>	<u>(94,489)</u>	<u>21,226</u>
Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	102,653	104,862	(51,063)	(91,481)	64,971
	<u>102,653</u>	<u>104,862</u>	<u>(51,063)</u>	<u>(91,481)</u>	<u>64,971</u>

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 30 September 2025 are represented by:						
Current assets/(liabilities)	21,226	-	21,226	64,971	-	64,971
	<u>21,226</u>	<u>-</u>	<u>21,226</u>	<u>64,971</u>	<u>-</u>	<u>64,971</u>

CHERNOBYL CHILDREN'S PROJECT (UK)

England & Wales - Charity number 1059832

Accounts

Charity Registration No. 1059832

Company Registration No. 03220045 (England and Wales)

CHERNOBYL CHILDREN'S PROJECT (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

CHERNOBYL CHILDREN'S PROJECT (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B R Hardwick C McElholm L Murphy
Executive Director	L Walker
National Treasurer	C McElholm
Secretary	C McElholm
Charity number	1059832
Company number	03220045
Principal address	Kinder House Fitzalan Street Glossop SK13 7DL
Registered office	Kinder House Fitzalan Street Glossop SK13 7DL
Independent examiner	Mr Graham Lindsay FCA Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE
Bankers	Co-operative Bank Plc 34-38 High Street Solihull West Midlands B91 3TB

CHERNOBYL CHILDREN'S PROJECT (UK)

CONTENTS

	Page
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charities objectives and activities as set out in the Memorandum of Association are:

To promote such charitable purpose or purposes for persons living in Belarus, Ukraine or Western Russia who are suffering as a result of the Chernobyl disaster and in particular but without limiting the foregoing.

To provide holidays and other recreational activities, in the interests of social welfare for children whose health has been affected by the disaster, with the object of improving their conditions of life.

To relieve sickness and preserve and protect the health of such persons.

To educate the public about the health and environmental effects of the Chernobyl disaster and its implications for the future of nuclear power.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During 2024 we funded several holidays in Belarus. The first was at Nadezhda Sanatorium for a group of children and teenagers in remission from cancer. Then a group of siblings of children in the care of the Children's Hospice were able to have a holiday in the countryside supported by local volunteers.

In September we organised a holiday at Ptich Sanatorium for the young people from our family home 'Rodni Kut' and for some of the residents of Kapatkevichi Boarding Home including the young people who had moved from Klimovka.

We have continued to fund "Rodni Kut" our family home for disabled young people in Rogachev and some small repairs were carried out there this year after donations from Totnes Rotary Club and Totnes Tractor Festival.

We have continued to support the institutions for people with learning disabilities at Zhuravichi and Vikov by employing three part time carers and we also fund two half time social workers at Rechitsa Boarding home to help the young people with activities and crafts.

We have continued to provide some funding to the children's cancer charity in Minsk 'Children in Trouble' and this has helped them to continue their work supporting children and their parents in the cancer hospital and processing large donations of medicines from the US which go to many different hospitals in Minsk. They organised the holiday for children at Ptich Sanatorium

We have provided training and support for families fostering children, with a particular focus on children with disabilities or mental health issues

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Financial review

The largest proportion of our income was received from both individual and corporate donors in the form of both one-off and regular donations. Our charity shop also continues to provide a significant source of income. We have been very fortunate the past couple of financial years to benefit from other charities that have folded and sent remaining funds to us.

This year we had very little in terms of larger donations. We have also had the last money from Action For Disability, another charity which has ceased to operate and was transferring its funds to CCP.

We are shrinking as a charity as activities in Belarus have been very limited since the war with the Ukraine and us having to cease hosting children back in 2020 due to the political situation in eastern Europe.

As a result of this, the Charity has seen it's bank balances reduce by £36,289.

It is not the current policy of the Charity to set funds aside as reserves.

It is not the Charity's policy to invest funds for the long term.

The Charity's expenditure used to be seasonal as the recuperative holidays in the United Kingdom and Belarus, which used to form part of its major activities, took place mainly during the months of July and August. However, in recent years these have not been possible and expenditure has been mainly the direct funding of our projects in Belarus on a regular basis throughout the year.

Risk Management

A review of the major risks to which the Charity is exposed, as identified by the Trustees, has been carried out and systems have been established to mitigate those risks. Our policies and guidelines are updated annually to improve the operation of the charity and the safety and security of all concerned.

We intend to continue and develop our objectives and activities with the resources made available to the charity.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 3 July 1996 and registered as a charity on 17 December 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

B R Hardwick

C McElholm

L Murphy

Recruitment and Appointment of Management Committee

The directors of the company are also Charity Trustees for the purposes of Charity Law. The Management Committee consists of the Trustees and the Executive Director. Under the Memorandum of Association the number of Trustees shall not be less than three. At each Annual General Meeting one third of the Trustees retire by rotation and are eligible for re-election. If the number of Trustees is not three or a multiple of three, the number nearest to one third shall retire from office.

Organisational Structure

Chernobyl Children's Project (UK) has a Management Committee consisting of the Trustees and the Executive Director. A scheme of delegation is in place and day to day responsibility for the running of the Charity rests with the Executive Director.

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2024*

The trustees report was approved by the Board of Trustees.

B R Hardwick
Trustee

Dated: 9 April 2025

CHERNOBYL CHILDREN'S PROJECT (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S PROJECT (UK)

I report to the trustees on my examination of the financial statements of Chernobyl Children's Project (UK) (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

Mr Graham Lindsay FCA

The Institute of Chartered Accountants in England & Wales

Bache Brown & Co Limited

Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated: 9 April 2025

CHERNOBYL CHILDREN'S PROJECT (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	102,058	2,632	104,690	170,335	3,142	173,477
Interest received	3	43	-	43	19	-	19
Other income	4	2,761	585	3,346	4,353	477	4,830
Total income		104,862	3,217	108,079	174,707	3,619	178,326
Expenditure on:							
Raising funds	5	20,994	-	20,994	19,645	-	19,645
Charitable activities							
Projects in Belarus	6	30,069	94,698	124,767	33,103	35,393	68,496
Total charitable expenditure		30,069	94,698	124,767	33,103	35,393	68,496
Total resources expended		51,063	94,698	145,761	52,748	35,393	88,141
Net incoming/ (outgoing) resources before transfers		53,799	(91,481)	(37,682)	121,959	(31,774)	90,185
Gross transfers between funds		(91,481)	91,481	-	(31,043)	31,043	-
Net (expenditure)/income for the year/ Net movement in funds		(37,682)	-	(37,682)	90,916	(731)	90,185
Fund balances at 1 October 2023		102,654	-	102,654	11,739	731	12,470
Fund balances at 30 September 2024		64,972	-	64,972	102,655	-	102,655

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

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHERNOBYL CHILDREN'S PROJECT (UK)

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	12	3,825		5,253	
Cash at bank and in hand		66,170		102,459	
		<u>69,995</u>		<u>107,712</u>	
Creditors: amounts falling due within one year					
	13	(5,024)		(5,058)	
Net current assets			64,971		102,654
Income funds					
Unrestricted funds			64,971		102,654
			<u>64,971</u>		<u>102,654</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 9 April 2025

B R Hardwick
Trustee

C McElholm
Trustee

Company Registration No. 03220045

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Chernobyl Children's Project (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Kinder House, Fitzalan Street, Glossop, SK13 7DL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are 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 PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 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.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, other are apportioned on an appropriate basis.

1.6 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.

1.7 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 PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables, 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts 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 payables 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.

1.8 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.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	102,058	2,632	104,690	170,335	3,142	173,477
	=====	=====	=====	=====	=====	=====
Donations and gifts						
Other	102,058	2,632	104,690	170,335	3,142	173,477
	=====	=====	=====	=====	=====	=====
	102,058	2,632	104,690	170,335	3,142	173,477
	=====	=====	=====	=====	=====	=====

3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	43	19
	=====	=====

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

4 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Gift aid	2,761	585	3,346	4,353	477	4,830

5 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising</u>		
Staging fundraising events	1,566	447
Other fundraising costs	305	229
Staff costs	18,446	18,277
Support costs	677	692
Fundraising	20,994	19,645

6 Expenditure on charitable activities

	Projects in Belarus 2024 £	Projects in Belarus 2023 £
Direct costs		
Activities undertaken directly	94,698	35,393
Share of support and governance costs (see note 7)		
Support	27,163	29,211
Governance	2,906	3,892
	124,767	68,496
Analysis by fund		
Unrestricted funds	30,069	33,103
Restricted funds	94,698	35,393
	124,767	68,496

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Staff costs	10,226	-	10,226	13,697	13,697
Management fees	-	229	229	-	820
Belarus premises	4,180	-	4,180	4,180	4,180
UK premises	11,645	260	11,905	10,374	10,995
Communications	249	6	255	136	144
Insurance	455	227	682	435	653
Other administrative	1,086	24	1,110	1,081	1,146
Independent examiners fee	-	864	864	-	864
Accountancy fees	-	1,296	1,296	-	1,296
	<u>27,840</u>	<u>2,906</u>	<u>30,746</u>	<u>29,903</u>	<u>33,795</u>
Analysed between					
Fundraising	677	-	677	692	692
Charitable activities	27,163	2,906	30,069	29,211	33,103
	<u>27,840</u>	<u>2,906</u>	<u>30,746</u>	<u>29,903</u>	<u>33,795</u>

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	864	864
	<u>864</u>	<u>864</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
2	2
<u>2</u>	<u>2</u>

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

10 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	28,672	31,974

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

11 Taxation

As a charity, Chernobyl Children's Project (UK) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

12 Debtors

Amounts falling due within one year:	2024 £	2023 £
Other debtors	3,387	4,850
Prepayments and accrued income	437	404
	<u>3,824</u>	<u>5,254</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	5,024	5,058

CHERNOBYL CHILDREN'S PROJECT (UK)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

14 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		Movement in funds		
Balance at 1 October 2022	Incoming resources	Resources expended	Transfers 1 October 2023	Balance at 1 October 2023	Incoming resources	Resources expended	
	£	£	£	£	£	£	
Projects in Belarus	731	3,619	(35,393)	31,043	-	3,217	(94,698)
	=====	=====	=====	=====	=====	=====	=====
					91,481		91,481
							£
							£
							Balance at 30 September 2024
							-
							=====

Restricted funds represent donations and grants specifically to support organisations in Belarus or projects established by the charity in Belarus. These organisations and projects have been established to support children and young people who are suffering from a variety of medical conditions.

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

15 Unrestricted 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.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	102,653	104,862	(51,063)	(91,481)	64,971
	<u>102,653</u>	<u>104,862</u>	<u>(51,063)</u>	<u>(91,481)</u>	<u>64,971</u>
Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
General funds	11,738	174,707	(52,748)	(31,043)	102,654
	<u>11,738</u>	<u>174,707</u>	<u>(52,748)</u>	<u>(31,043)</u>	<u>102,654</u>

16 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 30 September 2024 are represented by:						
Current assets/(liabilities)	64,971	-	64,971	102,655	-	102,655
	<u>64,971</u>	<u>-</u>	<u>64,971</u>	<u>102,655</u>	<u>-</u>	<u>102,655</u>

CHERNOBYL CHILDREN'S PROJECT (UK)

England & Wales - Charity number 1059832

Accounts

Draft Financial Statements at 12 March 2024 at 12:30:16

Charity Registration No. 1059832

Company Registration No. 03220045 (England and Wales)

CHERNOBYL CHILDREN'S PROJECT (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B R Hardwick C McElholm L Murphy
Executive Director	L Walker
National Treasurer	C McElholm
Secretary	C McElholm
Charity number	1059832
Company number	03220045
Principal address	Kinder House Fitzalan Street Glossop SK13 7DL
Registered office	Kinder House Fitzalan Street Glossop SK13 7DL
Independent examiner	Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE
Bankers	Co-operative Bank Plc 34-38 High Street Solihull West Midlands B91 3TB

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charities objectives and activities as set out in the Memorandum of Association are:

To promote such charitable purpose or purposes for persons living in Belarus, Ukraine or Western Russia who are suffering as a result of the Chernobyl disaster and in particular but without limiting the foregoing.

To provide holidays and other recreational activities, in the interests of social welfare for children whose health has been affected by the disaster, with the object of improving their conditions of life.

To relieve sickness and preserve and protect the health of such persons.

To educate the public about the health and environmental effects of the Chernobyl disaster and its implications for the future of nuclear power.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Due to the war in Ukraine it was not possible during 2023 for children to come to the UK for recuperative holidays; for volunteers to go to Belarus; or for training and educational exchange visits to take place.

We have continued to fund "Rodni Kut" our family home for disabled young people in Rogachev; "Family Home 2000" for adults with physical disabilities at Klimovka; and part of the Children's Home Hospice Team in Gomel.

We have continued to support the institutions for people with learning disabilities at Zhuravichi and Vikov by employing three part time carers.

We have continued to provide some funding to the children's cancer charity in Minsk 'Children in Trouble' and this has helped them to continue their work supporting children and their parents in the cancer hospital and processing large donations of medicines from the US which go to many different hospitals in Minsk.

We have continued to provide support for families fostering children, particularly those taking in either children with disabilities or babies and toddlers. We held occasional training sessions for foster families from all over Gomel Region.

As it is currently impossible to visit Belarus, our Executive Director made visits to Poland in October 2022 and March 2023 to meet the Director of our partner organisation 'Supporting Children Together' to discuss our projects and make financial arrangements.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Financial review

The largest proportion of our income was received from both individual and corporate donors in the form of both one-off and regular donations. Our charity shop also continues to provide a significant source of income, however in house fundraising has stopped completely since Covid and has since been replaced by third party fundraisers through charitable foundations which has seen a large increase in income.

There has been reduced expenditure in Belarus due to the conflict in Ukraine. This has naturally presented in the fall off of travel and flights to Belarus and increased restrictions has made it harder to transfer funds into the country. IT was also difficult for volunteers to visit Belarus or for training and recuperative holidays to take place - therefore, this area of expenditure has seen a large reduction. As a result of this, the Charity has seen it's bank balances increase by £91,047.

It is not the current policy of the Charity to set funds aside as reserves.

It is not the Charity's policy to invest funds for the long term.

The Charity's expenditure is normally seasonal as the recuperative holidays in the United Kingdom and Belarus are mainly during the months of July and August. This year, however, expenditure has been mainly the direct funding of our projects in Belarus on a regular basis throughout the year.

Risk Management

A review of the major risks to which the Charity is exposed, as identified by the Trustees, has been carried out and systems have been established to mitigate those risks. Our policies and guidelines are updated annually to improve the operation of the charity and the safety and security of all concerned. At 30 September 2023 Chernobyl Children's Project (UK) had a total of 3 local groups located in Solihull, Endon & Stoke on Trent and Glossop & New Mills.

We intend to continue and develop our objectives and activities with the resources made available to the charity.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 3 July 1996 and registered as a charity on 17 December 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

B R Hardwick
C McElholm
L Murphy

Recruitment and Appointment of Management Committee

The directors of the company are also Charity Trustees for the purposes of Charity Law. The Management Committee consists of the Trustees, the Executive Director and the National Co-ordinator. Under the Memorandum of Association the number of Trustees shall not be less than three. At each Annual General Meeting one third of the Trustees retire by rotation and are eligible for re-election. If the number of Trustees is not three or a multiple of three, the number nearest to one third shall retire from office.

Organisational Structure

Chernobyl Children's Project (UK) has a Management Committee consisting of the Trustees, the Executive Director and National Co-ordinator. A scheme of delegation is in place and day to day responsibility for the running of the Charity rests with the Executive Director.

The trustees report was approved by the Board of Trustees.

.....

B R Hardwick
Trustee

Dated:

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CHERNOBYL CHILDREN'S PROJECT (UK)

I report to the trustees on my examination of the financial statements of Chernobyl Children's Project (UK) (the charity) for the year ended 30 September 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

Mr Stephen Dunn FCCA

Chartered Certified Accountants

Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated:

Draft Financial Statements at 12 March 2024 at 12:30:16
CHERNOBYL CHILDREN'S PROJECT (UK)

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	170,334	3,142	173,476	116,106	4,782	120,888
Interest received	3	19	-	19	9	-	9
Other income	4	4,353	477	4,830	5,952	-	5,952
Total income		<u>174,706</u>	<u>3,619</u>	<u>178,325</u>	<u>122,067</u>	<u>4,782</u>	<u>126,849</u>
Expenditure on:							
Raising funds	5	19,645	-	19,645	19,296	-	19,296
Charitable activities							
Projects in Belarus	6	33,103	35,393	68,496	31,854	151,019	182,873
Total charitable expenditure		<u>33,103</u>	<u>35,393</u>	<u>68,496</u>	<u>31,854</u>	<u>151,019</u>	<u>182,873</u>
Total resources expended		<u>52,748</u>	<u>35,393</u>	<u>88,141</u>	<u>51,150</u>	<u>151,019</u>	<u>202,169</u>
Net incoming/(outgoing) resources before transfers		121,958	(31,774)	90,184	70,917	(146,237)	(75,320)
Gross transfers between funds		(31,043)	31,043	-	(146,893)	146,893	-
Net income/(expenditure) for the year/ Net movement in funds		<u>90,915</u>	<u>(731)</u>	<u>90,184</u>	<u>(75,976)</u>	<u>656</u>	<u>(75,320)</u>
Fund balances at 1 October 2022		<u>11,739</u>	<u>731</u>	<u>12,470</u>	<u>87,714</u>	<u>76</u>	<u>87,790</u>
Fund balances at 30 September 2023		<u><u>102,654</u></u>	<u><u>-</u></u>	<u><u>102,654</u></u>	<u><u>11,738</u></u>	<u><u>732</u></u>	<u><u>12,470</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	5,253		6,355	
Cash at bank and in hand		102,459		11,411	
		<u>107,712</u>		<u>17,766</u>	
Creditors: amounts falling due within one year					
	12	<u>(5,058)</u>		<u>(5,297)</u>	
Net current assets			<u>102,654</u>		<u>12,469</u>
Income funds					
Restricted funds	14		-		732
Unrestricted funds			<u>102,654</u>		<u>11,738</u>
			<u>102,654</u>		<u>12,469</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

.....
B R Hardwick
Trustee

.....
C McElholm
Trustee

Company Registration No. 03220045

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

Chernobyl Children's Project (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Kinder House, Fitzalan Street, Glossop, SK13 7DL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 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.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, other are apportioned on an appropriate basis.

1.6 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.

1.7 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables, 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts 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 payables 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.

1.8 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.

CHERNOBYL CHILDREN'S PROJECT (UK)**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 SEPTEMBER 2023****2 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	170,334	3,142	173,476	116,106	4,782	120,888
Donations and gifts						
Charitable foundations	-	-	-	10,099	-	10,099
General public	-	-	-	106,007	4,782	110,789
Other	170,334	3,142	173,476	-	-	-
	170,334	3,142	173,476	116,106	4,782	120,888

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

3 Interest received

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	19	9
	<u> </u>	<u> </u>

4 Other income

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Gift aid	4,353	477	4,830	5,952
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising		
Staging fundraising events	447	590
Other fundraising costs	229	601
Staff costs	18,277	17,320
Support costs	692	785
	<u> </u>	<u> </u>
Fundraising	19,645	19,296
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Charitable activities

	Projects in Belarus 2023 £	Projects in Belarus 2022 £
Activities undertaken directly	35,393	151,019
Share of support costs (see note 7)	29,211	28,341
Share of governance costs (see note 7)	3,892	3,513
	<u>68,496</u>	<u>182,873</u>
Analysis by fund		
Unrestricted funds	33,103	31,854
Restricted funds	35,393	151,019
	<u>68,496</u>	<u>182,873</u>

7 Support costs

	Support costs £	Governance costs £	2023		Governance costs £	2022 £
	£	£	Support costs £	£	£	£
Management fees	13,696	820	14,516	14,491	239	14,730
Belarus premises	4,180	-	4,180	4,180	-	4,180
UK premises	10,374	621	10,995	8,898	147	9,045
Communications	136	8	144	108	2	110
Insurance	435	218	653	1,199	600	1,799
Other administrative	1,082	65	1,147	251	4	255
Independent examiners fee	-	864	864	-	1,010	1,010
Accountancy fees	-	1,296	1,296	-	1,510	1,510
	<u>29,902</u>	<u>3,892</u>	<u>33,795</u>	<u>29,127</u>	<u>3,512</u>	<u>32,639</u>
Analysed between						
Fundraising	691	-	692	785	-	785
Charitable activities	29,211	3,892	33,103	28,341	3,513	31,854
	<u>29,902</u>	<u>3,892</u>	<u>33,795</u>	<u>29,126</u>	<u>3,513</u>	<u>32,639</u>

Governance costs includes payments to the independent examiner of £864 (2022 - £1,010) for the examination fees.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	1	1
	<u> </u>	<u> </u>

Employment costs

	2023	2022
	£	£
Wages and salaries	18,277	17,320
	<u> </u>	<u> </u>

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

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

10 Taxation

As a charity, Chernobyl Children's Project (UK) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	4,848	5,960
Prepayments and accrued income	404	396
	<u> </u>	<u> </u>
	<u>5,252</u>	<u>6,356</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	-	268
Accruals and deferred income	5,058	5,029
	<u> </u>	<u> </u>
	<u>5,058</u>	<u>5,297</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

13 Retirement benefit schemes

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.

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			Balance at 30 September 2023
	Balance at 1 October 2021	Incoming resources	Resources expended	Balance at 1 October 2022	Incoming resources	Transfers	
	£	£	£	£	£	£	£
Medicines	75	1,100	(444)	732	500	(1,232)	-

Restricted funds represent donations and grants specifically to support organisations in Belarus or projects established by the charity in Belarus. These organisations and projects have been established to support children and young people who are suffering from a variety of medical conditions.

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 September 2023 are represented by:						
Current assets/(liabilities)	102,653	-	102,653	11,737	732	12,470
	102,653	-	102,653	11,737	732	12,470

16 Related party transactions

During the year Kinder Management Services Limited charged £13,696 (2022 - £14,490) for the service provided by L Walker as the Executive Director. L Walker has a material interest in Kinder Management Services Limited

CHERNOBYL CHILDREN'S PROJECT (UK)

England & Wales - Charity number 1059832

Accounts

Charity Registration No. 1059832

Company Registration No. 03220045 (England and Wales)

CHERNOBYL CHILDREN'S PROJECT (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

CHERNOBYL CHILDREN'S PROJECT (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B R Hardwick C McElholm L Murphy
Executive Director	L Walker
National Treasurer	C McElholm
Secretary	C McElholm
Charity number	1059832
Company number	03220045
Principal address	Kinder House Fitzalan Street Glosop SK13 7DL
Registered office	Kinder House Fitzalan Street Glosop SK13 7DL
Independent examiner	Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE
Bankers	Co-operative Bank Plc 34-38 High Street Solihull West Midlands B91 3TB

CHERNOBYL CHILDREN'S PROJECT (UK)

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charities objectives and activities as set out in the Memorandum of Association are:

To promote such charitable purpose or purposes for persons living in Belarus, Ukraine or Western Russia who are suffering as a result of the Chernobyl disaster and in particular but without limiting the foregoing.

To provide holidays and other recreational activities, in the interests of social welfare for children whose health has been affected by the disaster, with the object of improving their conditions of life.

To relieve sickness and preserve and protect the health of such persons.

To educate the public about the health and environmental effects of the Chernobyl disaster and its implications for the future of nuclear power.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Due to the war in Ukraine it was not possible during 2022 for children to come to the UK for recuperative holidays; for volunteers to go to Belarus; or for training and educational exchange visits to take place.

We have continued to fund "Rodni Kut" our family home for four disabled young people in Rogachev; "Family Home 2000" for adults with physical disabilities at Klimovka; and part of the Children's Home Hospice Team in Gomel.

We have also continued to support the institutions for people with learning disabilities at Zhuravichi and Vikov by employing three part time teachers.

We have continued to provide some funding to the children's cancer charity in Minsk 'Children in Trouble' and this has helped them to continue their work supporting children and their parents in the cancer hospital and processing large donations of medicines from the US which go to many different hospitals in Minsk.

Our partner organisation in Gomel, 'Supporting Children Together' worked with Unicef to support refugees from Ukraine. They delivered training in assessing and meeting the needs of families to staff from health, education and social protection departments and then worked with some of them to deliver practical and emotional support to refugees.

Following the previous year's project with Unicef, we have continued to provide training and support for families fostering children, particularly those taking in either children with disabilities or babies and toddlers. There were regular training sessions for 65 foster families from all over Gomel Region and also for professionals, and the project staff worked closely with the Baby Home and the local authorities in Gomel to give children the best possible chance of finding a family, and to give those families the practical and emotional support they need. By September 2022 there were just 32 children in the Baby Home and 20 of them were receiving palliative care.

With funding from Action for Disability we have worked to support teenagers in Gomel who have mental health issues, or who have autism or ADHD. The psychiatrist and psychologists started work in April, working with fifteen teenagers, organising group sessions twice a week with 7 or 8 in each group, and doing individual work with children and parents when needed

Godel Technologies continued to support the payment of some of our salaries in Belarus.

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Financial review

The largest proportion of our income was received from both individual and corporate donors in the form of both one-off and regular donations. Our charity shop also continues to provide a significant source of income, however fundraising has stopped completely as a result of Covid.

The Covid restrictions have meant that the Charity has been unable to arrange holidays in the UK. Expenditure has, however, increased as more money is being sent to Belarus through the support of 'Supporting children together' and the 'Rodni Kut' family home which are receiving less funding and more pressures from the Government in Belarus since the war in Ukraine. As a result of this, the Charity has seen its bank balances decrease by £76,649.

It is not the current policy of the Charity to set funds aside as reserves.

It is not the Charity's policy to invest funds for the long term.

The Charity's expenditure is normally seasonal as the recuperative holidays in the United Kingdom and Belarus are mainly during the months of July and August. This year, however, expenditure has been mainly the direct funding of our projects in Belarus on a regular basis throughout the year.

Risk Management

A review of the major risks to which the Charity is exposed, as identified by the Trustees, has been carried out and systems have been established to mitigate those risks. Our policies and guidelines are updated annually to improve the operation of the charity and the safety and security of all concerned. At 30 September 2022 Chernobyl Children's Project (UK) had a total of 3 local groups located in Solihull, Endon & Stoke on Trent and Glossop & New Mills.

We intend to continue and develop our objectives and activities with the resources made available to the charity.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 3 July 1996 and registered as a charity on 17 December 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

B R Hardwick

C McElholm

L Murphy

Recruitment and Appointment of Management Committee

The directors of the company are also Charity Trustees for the purposes of Charity Law. The Management Committee consists of the Trustees, the Executive Director and the National Co-ordinator. Under the Memorandum of Association the number of Trustees shall not be less than three. At each Annual General Meeting one third of the Trustees retire by rotation and are eligible for re-election. If the number of Trustees is not three or a multiple of three, the number nearest to one third shall retire from office.

Organisational Structure

Chernobyl Children's Project (UK) has a Management Committee consisting of the Trustees, the Executive Director and National Co-ordinator. A scheme of delegation is in place and day to day responsibility for the running of the Charity rests with the Executive Director.

The trustees report was approved by the Board of Trustees.

B R Hardwick

Trustee

Dated: 13 March 2023

CHERNOBYL CHILDREN'S PROJECT (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S PROJECT (UK)

I report to the trustees on my examination of the financial statements of Chernobyl Children's Project (UK) (the charity) for the year ended 30 September 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

Mr Stephen Dunn FCCA

Chartered Certified Accountants

Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated: 13 March 2023

CHERNOBYL CHILDREN'S PROJECT (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	116,106	4,782	120,888	118,621	44,336	162,957
Interest received	3	9	-	9	6	-	6
Other income	4	5,952	-	5,952	24,936	-	24,936
Total income		<u>122,067</u>	<u>4,782</u>	<u>126,849</u>	<u>143,563</u>	<u>44,336</u>	<u>187,899</u>
Expenditure on:							
Raising funds	5	19,296	-	19,296	16,369	-	16,369
Charitable activities							
Projects in Belarus	6	31,854	151,019	182,873	32,383	123,014	155,397
Total charitable expenditure		<u>31,854</u>	<u>151,019</u>	<u>182,873</u>	<u>32,383</u>	<u>123,014</u>	<u>155,397</u>
Total resources expended		<u>51,150</u>	<u>151,019</u>	<u>202,169</u>	<u>48,752</u>	<u>123,014</u>	<u>171,766</u>
Net incoming/ (outgoing) resources before transfers		70,917	(146,237)	(75,320)	94,811	(78,678)	16,133
Gross transfers between funds		(146,893)	146,893	-	(78,078)	78,078	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(75,976)</u>	<u>656</u>	<u>(75,320)</u>	<u>16,733</u>	<u>(600)</u>	<u>16,133</u>
Fund balances at 1 October 2021		<u>87,715</u>	<u>75</u>	<u>87,790</u>	<u>70,980</u>	<u>676</u>	<u>71,656</u>
Fund balances at 30 September 2022		<u><u>11,739</u></u>	<u><u>731</u></u>	<u><u>12,470</u></u>	<u><u>87,713</u></u>	<u><u>76</u></u>	<u><u>87,789</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHERNOBYL CHILDREN'S PROJECT (UK)

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	11	6,356		5,019	
Cash at bank and in hand		11,411		88,060	
		<u>17,767</u>		<u>93,079</u>	
Creditors: amounts falling due within one year					
	12	(5,297)		(5,290)	
Net current assets			12,470		87,789
			<u>12,470</u>		<u>87,789</u>
Income funds					
Restricted funds	14		731		76
Unrestricted funds			11,739		87,713
			<u>12,470</u>		<u>87,789</u>
			<u>12,470</u>		<u>87,789</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13 March 2023

B R Hardwick
Trustee

C McElholm
Trustee

Company Registration No. 03220045

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Charity information

Chernobyl Children's Project (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Kinder House, Fitzalan Street, Glosop, SK13 7DL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are 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 PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 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.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, other are apportioned on an appropriate basis.

1.6 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.

1.7 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 PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables, 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts 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 payables 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.

1.8 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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	116,106	4,782	120,888	118,621	44,336	162,957
Donations and gifts						
Charitable foundations	10,099	-	10,099	13,450	31,724	45,174
Government and local authorities	-	-	-	11,065	-	11,065
General public	106,007	4,782	110,789	94,106	12,612	106,718
	116,106	4,782	120,888	118,621	44,336	162,957

3 Interest received

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	9	6

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

4 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Gift aid	5,952	10,523
Council Grant and CJRS Grant	-	14,413
	<u>5,952</u>	<u>24,936</u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising</u>		
Staging fundraising events	590	639
Other fundraising costs	601	937
Staff costs	17,320	13,669
Support costs	785	1,124
	<u>19,296</u>	<u>16,369</u>

6 Charitable activities

	Projects in Belarus 2022	Projects in Belarus 2021
	£	£
Activities undertaken directly	151,019	123,014
Share of support costs (see note 7)	28,341	29,846
Share of governance costs (see note 7)	3,513	2,537
	<u>182,873</u>	<u>155,397</u>
Analysis by fund		
Unrestricted funds	31,854	32,383
Restricted funds	151,019	123,014
	<u>182,873</u>	<u>155,397</u>

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Management fees	14,490	240	14,730	16,603	16,794
Belarus premises	4,180	-	4,180	4,180	4,180
UK premises	8,898	147	9,045	7,706	7,795
Communications	108	2	110	155	157
Insurance	1,199	600	1,799	1,611	2,417
Other administrative	252	4	256	716	724
Independent examiners fee	-	1,010	1,010	-	580
Accountancy fees	-	1,510	1,510	-	860
	<u>29,126</u>	<u>3,513</u>	<u>32,640</u>	<u>30,971</u>	<u>33,507</u>
Analysed between					
Fundraising	785	-	785	1,124	1,124
Charitable activities	28,341	3,513	31,854	29,846	32,383
	<u>29,126</u>	<u>3,513</u>	<u>32,639</u>	<u>30,970</u>	<u>33,507</u>

Governance costs includes payments to the independent examiner of £1,010 (2021 - £580) for the examination fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>1</u>	<u>1</u>
Employment costs	2022 £	2021 £
Wages and salaries	<u>17,320</u>	<u>13,669</u>

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

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

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

10 Taxation

As a charity, Chernobyl Children's Project (UK) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

11 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	5,959	3,473
Prepayments and accrued income	396	1,547
	<u>6,355</u>	<u>5,020</u>

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	268	-
Accruals and deferred income	5,029	5,290
	<u>5,297</u>	<u>5,290</u>

13 Retirement benefit schemes

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.

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		
	Balance at 1 October 2020	Incoming resources	Resources expended	Balance at 1 October 2021	Incoming resources	Resources expended	Balance at 30 September 2022
	£	£	£	£	£	£	£
Medicines	675	1,000	(1,600)	76	1,100	(444)	731
	<u>675</u>	<u>1,000</u>	<u>(1,600)</u>	<u>76</u>	<u>1,100</u>	<u>(444)</u>	<u>731</u>

Restricted funds represent donations and grants specifically to support organisations in Belarus or projects established by the charity in Belarus. These organisations and projects have been established to support children and young people who are suffering from a variety of medical conditions.

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

15 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 30 September 2022 are represented by:						
Current assets/(liabilities)	11,739	731	12,469	87,713	76	87,790
	<u>11,739</u>	<u>731</u>	<u>12,469</u>	<u>87,713</u>	<u>76</u>	<u>87,790</u>

16 Related party transactions

During the year Kinder Management Services Limited charged £14,516 (2021 - £16,758) for the service provided by L Walker as the Executive Director. L Walker has a material interest in Kinder Management Services Limited

CHERNOBYL CHILDREN'S PROJECT (UK)

England & Wales - Charity number 1059832

Accounts

Charity Registration No. 1059832

Company Registration No. 03220045 (England and Wales)

CHERNOBYL CHILDREN'S PROJECT (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

CHERNOBYL CHILDREN'S PROJECT (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B R Hardwick C McElholm L Murphy	(Appointed 1 January 2021)
Executive Director	L Walker	
National Treasurer	C McElholm	
Secretary	C McElholm	
Charity number	1059832	
Company number	03220045	
Principal address	Kinder House Fitzalan Street Glosop SK13 7DL	
Registered office	Kinder House Fitzalan Street Glosop SK13 7DL	
Independent examiner	Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE	
Bankers	Co-operative Bank Plc 34-38 High Street Solihull West Midlands B91 3TB	

CHERNOBYL CHILDREN'S PROJECT (UK)

CONTENTS

	Page
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their annual report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charities objectives and activities as set out in the Memorandum of Association are:

To promote such charitable purpose or purposes for persons living in Belarus, Ukraine or Western Russia who are suffering as a result of the Chernobyl disaster and in particular but without limiting the foregoing.

To provide holidays and other recreational activities, in the interests of social welfare for children whose health has been affected by the disaster, with the object of improving their conditions of life.

To relieve sickness and preserve and protect the health of such persons.

To educate the public about the health and environmental effects of the Chernobyl disaster and its implications for the future of nuclear power.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Due to Covid restrictions it was not possible during 2021 for children to come to the UK for recuperative holidays; for volunteers to go to Belarus; or for training and educational exchange visits to take place.

We have continued to fund "Rodni Kut" our family home for four disabled young people in Rogachev; "Family Home 2000" for adults with physical disabilities at Klimovka; and the Children's Home Hospice Team in Gomel. During the year we purchased two oxygen concentrators which have enabled young children to leave hospital to be at home with their families.

We have continued to support Zhuravichi Home for Children and Young Adults by employing two part time teachers, and Vikov institution for adults with learning disabilities by employing a teacher. We also provided funding to renovate a building at Zhuravichi so it can be used as a Supported Living Unit.

We have given donations to the Children's Diabetes Association in Gomel and the Association of Families with Children with Disabilities in Rogachev.

We have provided regular funding to the children's cancer charity in Minsk 'Children in Trouble' and this has enabled them to continue their work supporting children and their parents in the cancer hospital and processing large donations of medicines from the US which go to many different hospitals in Minsk.

Our partner organisation in Gomel, 'Supporting Children Together' completed two major projects during the year, which had been funded by Unicef and the US Embassy in Minsk. We have set up a small project to support foster care families in Gomel to follow up the Unicef initiative. Our project focuses particularly on supporting the families who are looking after babies or children with disabilities, and includes training for both parents and professionals.

Godel Technologies continued to support the payment of some of our salaries in Belarus.

Our groups and volunteers have continued to raise funds online

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Financial review

The largest proportion of our income was received from both individual and corporate donors in the form of both one-off and regular donations. Our charity shop also continues to provide a significant source of income.

The Covid restrictions have meant that the Charity has been unable to arrange holidays in the UK. Expenditure has, however, continued as normal in the funding of our projects in Belarus via our partners Supporting Children Together (SCT) along with the purchase of a new minivan. Nevertheless, the Charity has seen its bank balances increase by £15,591.

It is not the current policy of the Charity to set funds aside as reserves.

It is not the Charity's policy to invest funds for the long term.

The Charity's expenditure is normally seasonal as the recuperative holidays in the United Kingdom and Belarus are mainly during the months of July and August. This year, however, expenditure has been mainly the direct funding of our projects in Belarus on a regular basis throughout the year.

It is not the current policy of the Charity to set funds aside as reserves.

It is not the Charity's policy to invest funds for the long term. The Charity's expenditure is seasonal as the recuperative holidays in the United Kingdom and Belarus are mainly during the months of July and August.

Risk Management

A review of the major risks to which the Charity is exposed, as identified by the Trustees, has been carried out and systems have been established to mitigate those risks. Our policies and guidelines are updated annually to improve the operation of the charity and the safety and security of all concerned.

We intend to continue and develop our objectives and activities with the resources made available to the charity.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 3 July 1996 and registered as a charity on 17 December 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

J P Gater (Resigned 10 December 2020)

B R Hardwick

C McElholm

L Murphy (Appointed 1 January 2021)

Recruitment and Appointment of Management Committee

The directors of the company are also Charity Trustees for the purposes of Charity Law. The Management Committee consists of the Trustees, the Executive Director and the National Co-ordinator. Under the Memorandum of Association the number of Trustees shall not be less than three. At each Annual General Meeting one third of the Trustees retire by rotation and are eligible for re-election. If the number of Trustees is not three or a multiple of three, the number nearest to one third shall retire from office.

Organisational Structure

Chernobyl Children's Project (UK) has a Management Committee consisting of the Trustees, the Executive Director and National Co-ordinator.

A scheme of delegation is in place and day to day responsibility for the running of the Charity rests with the Executive Director.

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2021*

The trustees report was approved by the Board of Trustees.

B R Hardwick
Trustee

Dated: 26 April 2022

CHERNOBYL CHILDREN'S PROJECT (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S PROJECT (UK)

I report to the trustees on my examination of the financial statements of Chernobyl Children's Project (UK) (the charity) for the year ended 30 September 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

Mr Stephen Dunn FCCA

Chartered Certified Accountants

Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated: 26 April 2022

CHERNOBYL CHILDREN'S PROJECT (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	118,621	44,336	162,957	153,436	12,547	165,983
Fundraising events	3	-	-	-	4,455	-	4,455
Interest received	4	6	-	6	3	-	3
Other income	5	24,936	-	24,936	22,465	-	22,465
Total income		<u>143,563</u>	<u>44,336</u>	<u>187,899</u>	<u>180,359</u>	<u>12,547</u>	<u>192,906</u>
Expenditure on:							
Raising funds	6	16,369	-	16,369	22,624	-	22,624
Charitable activities							
Projects in Belarus	7	32,383	123,014	155,397	32,183	75,851	108,034
Total charitable expenditure		<u>32,383</u>	<u>123,014</u>	<u>155,397</u>	<u>32,183</u>	<u>75,851</u>	<u>108,034</u>
Total resources expended		<u>48,752</u>	<u>123,014</u>	<u>171,766</u>	<u>54,807</u>	<u>75,851</u>	<u>130,658</u>
Net incoming/ (outgoing) resources before transfers		94,811	(78,678)	16,133	125,552	(63,304)	62,248
Gross transfers between funds		(78,078)	78,078	-	(63,784)	63,784	-
Net income/(expenditure) for the year/ Net movement in funds		16,733	(600)	16,133	61,768	480	62,248
Fund balances at 1 October 2020		<u>70,981</u>	<u>675</u>	<u>71,656</u>	<u>9,212</u>	<u>196</u>	<u>9,408</u>
Fund balances at 30 September 2021		<u><u>87,714</u></u>	<u><u>75</u></u>	<u><u>87,789</u></u>	<u><u>70,980</u></u>	<u><u>676</u></u>	<u><u>71,656</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHERNOBYL CHILDREN'S PROJECT (UK)

BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	12	5,019		6,616	
Cash at bank and in hand		88,060		72,468	
		<u>93,079</u>		<u>79,084</u>	
Creditors: amounts falling due within one year					
	13	(5,290)		(7,428)	
Net current assets			87,789		71,656
			<u>87,789</u>		<u>71,656</u>
Income funds					
Restricted funds	15		75		676
Unrestricted funds			87,714		70,980
			<u>87,789</u>		<u>71,656</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 April 2022

B R Hardwick
Trustee

C McElholm
Trustee

Company Registration No. 03220045

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

Charity information

Chernobyl Children's Project (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Kinder House, Fitzalan Street, Glosop, SK13 7DL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are 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 PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 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.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, other are apportioned on an appropriate basis.

1.6 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.

1.7 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 PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables, 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts 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 payables 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.

1.8 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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	118,621	44,336	162,957	153,436	12,547	165,983
	<u>118,621</u>	<u>44,336</u>	<u>162,957</u>	<u>153,436</u>	<u>12,547</u>	<u>165,983</u>
Donations and gifts						
Charitable foundations	13,450	31,724	45,174	27,575	2,000	29,575
Government and local authorities	11,065	-	11,065	30	-	30
General public	94,106	12,612	106,718	125,831	10,547	136,378
	<u>118,621</u>	<u>44,336</u>	<u>162,957</u>	<u>153,436</u>	<u>12,547</u>	<u>165,983</u>

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

3 Fundraising events

Total Unrestricted funds

2021 2020
£ £

Fundraising events - 4,455

4 Interest received

Unrestricted funds Unrestricted funds

2021 2020
£ £

Interest receivable 6 3

5 Other income

Unrestricted funds Unrestricted funds

2021 2020
£ £

Gift aid 10,523 10,966
Council Grant and CJRS Grant 14,413 11,499
24,936 22,465

6 Raising funds

Unrestricted funds Unrestricted funds

2021 2020
£ £

Fundraising
Staging fundraising events 639 4,846
Other fundraising costs 937 1,243
Staff costs 13,669 13,730
Support costs 1,124 2,805
Fundraising 16,369 22,624

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

7 Charitable activities

	Projects in Belarus 2021 £	Projects in Belarus 2020 £
Activities undertaken directly	123,014	75,851
Share of support costs (see note 8)	29,846	27,929
Share of governance costs (see note 8)	2,537	4,254
	<u>155,397</u>	<u>108,034</u>
Analysis by fund		
Unrestricted funds	32,383	32,183
Restricted funds	123,014	75,851
	<u>155,397</u>	<u>108,034</u>

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Management fees	16,602	192	16,794	15,524	476	16,000
Belarus premises	4,180	-	4,180	4,180	-	4,180
UK premises	7,706	89	7,795	8,261	254	8,515
Communications	155	2	157	181	6	187
Insurance	1,611	806	2,417	1,954	977	2,931
Other administrative	717	8	725	635	20	655
Independent examiners fee	-	580	580	-	1,010	1,010
Accountancy fees	-	860	860	-	1,510	1,510
	<u>30,970</u>	<u>2,537</u>	<u>33,508</u>	<u>30,735</u>	<u>4,253</u>	<u>34,988</u>
Analysed between						
Fundraising	1,124	-	1,124	2,805	-	2,805
Charitable activities	29,846	2,537	32,383	27,929	4,254	32,183
	<u>30,970</u>	<u>2,537</u>	<u>33,507</u>	<u>30,734</u>	<u>4,254</u>	<u>34,988</u>

Governance costs includes payments to the independent examiner of £580 (2020 - £1,010) for the examination fees.

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	1	1
	<u>1</u>	<u>1</u>
Employment costs	2021	2020
	£	£
Wages and salaries	13,669	13,730
	<u>13,669</u>	<u>13,730</u>

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

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

11 Taxation

As a charity, Chernobyl Children's Project (UK) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	3,472	5,184
Prepayments and accrued income	1,547	1,432
	<u>5,019</u>	<u>6,616</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	432
Accruals and deferred income	5,290	6,996
	<u>5,290</u>	<u>7,428</u>

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

14 Retirement benefit schemes

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.

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:

	Movement in funds			Movement in funds			Balance at 30 September 2021
	Balance at 1 October 2019	Incoming resources	Resources expended	Balance at 1 October 2020	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Medicines	195	1,000	(520)	675	1,000	(1,600)	75
	<u>195</u>	<u>1,000</u>	<u>(520)</u>	<u>675</u>	<u>1,000</u>	<u>(1,600)</u>	<u>75</u>

Restricted funds represent donations and grants specifically to support organisations in Belarus or projects established by the charity in Belarus. These organisations and projects have been established to support children and young people who are suffering from a variety of medical conditions.

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 30 September 2021 are represented by:						
Current assets/ (liabilities)	87,714	75	87,789	70,980	676	71,656
	<u>87,714</u>	<u>75</u>	<u>87,789</u>	<u>70,980</u>	<u>676</u>	<u>71,656</u>

17 Related party transactions

During the year Kinder Management Services Limited charged £14,000 (2020 - £16,000) for the service provided by L Walker as the Executive Director. L Walker has a material interest in Kinder Management Services Limited

CHERNOBYL CHILDREN'S PROJECT (UK)

England & Wales - Charity number 1059832

Accounts

Charity Registration No. 1059832

Company Registration No. 03220045 (England and Wales)

CHERNOBYL CHILDREN'S PROJECT (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

CHERNOBYL CHILDREN'S PROJECT (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B R Hardwick C McElholm L Murphy	(Appointed 1 January 2021)
Executive Director	L Walker	
National Treasurer	C McElholm	
Secretary	C McElholm	
Charity number	1059832	
Company number	03220045	
Principal address	Kinder House Fitzalan Street Glosop SK13 7DL	
Registered office	Kinder House Fitzalan Street Glosop SK13 7DL	
Independent examiner	Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE	
Bankers	Co-operative Bank Plc 34-38 High Street Solihull West Midlands B91 3TB	

CHERNOBYL CHILDREN'S PROJECT (UK)

CONTENTS

	Page
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report and financial statements for the year ended 30 September 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charities objectives and activities as set out in the Memorandum of Association are:

To promote such charitable purpose or purposes for persons living in Belarus, Ukraine or Western Russia who are suffering as a result of the Chernobyl disaster and in particular but without limiting the foregoing.

To provide holidays and other recreational activities, in the interests of social welfare for children whose health has been affected by the disaster, with the object of improving their conditions of life.

To relieve sickness and preserve and protect the health of such persons.

To educate the public about the health and environmental effects of the Chernobyl disaster and its implications for the future of nuclear power.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In November 2019 our Training Co-ordinator Geoff Wright visited Belarus to provide training and support for the final stages of the Unicef funded project to support families with children with disabilities, and for the start of the US Embassy funded project which was based on similar lines, but targeted at new parts of Gomel Region.

In December 2019 Natalia Samoilik, Director of our Partner Organisation in Gomel, 'Supporting Children Together' came to the UK to have meetings with Geoff and other trainers in Essex and about the above projects, and the new Unicef funded project due to start in the spring. This aims to remove healthy babies from the Baby Home in Gomel and prevent other young children going into the home, so that it can be repurposed as a Palliative Care Centre. Natasha also met with the Trustees and Management Team to discuss all our projects in Gomel Region.

In January 2020 our Executive Director of the Charity Linda Walker visited Belarus to supervise our projects in Gomel Region.

We have continued to fund "Rodni Kut" our family home for four disabled young people in Rogachev; "Family Home 2000" for adults with physical disabilities at Klimovka; and the Children's Home Hospice Team in Gomel.

We have also continued to support Zhuravichi Home for Children and Young Adults by employing two part time teachers, and Vikov institution for adults with learning disabilities by employing a teacher.

Godel Technologies continued to support the payment of some of our salaries in Belarus.

Because of Covid restrictions it was not possible to invite children to the UK for recuperative holidays, as we have done every summer for the last twenty five years. It was also not possible to send volunteers out to Belarus.

Volunteers and host families have been very supportive helping to raise funds online whilst our usual fundraising events in the community have not been possible.

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Financial review

The largest proportion of our income is received through support groups located in various parts of Great Britain. The remainder of our cash income comes from both individual and corporate donors.

The Covid restrictions have meant that the Charity has been unable to arrange holidays in the UK. As a result of this, expenditure has not been incurred and also a reduction in costs elsewhere, the Charity has seen its bank balances increase by £61,487.

It is not the current policy of the Charity to set funds aside as reserves.

It is not the Charity's policy to invest funds for the long term. The Charity's expenditure is seasonal as the recuperative holidays in the United Kingdom and Belarus are mainly during the months of July and August.

Risk Management

A review of the major risks to which the Charity is exposed, as identified by the Trustees, has been carried out and systems have been established to mitigate those risks. We ensure that all host families are DBS checked and we also have a Child Protection Policy in place which all groups are expected to fully adhere to. Our policies and guidelines are updated annually to improve the operation of the Charity and the safety and security of all concerned.

We intend to continue and develop our objectives and activities with the resources made available to the charity.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 3 July 1996 and registered as a charity on 17 December 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

J P Gater	(Resigned 10 December 2020)
M R Whiting	(Resigned 16 June 2020)
B R Hardwick	
C McElholm	
L Murphy	(Appointed 1 January 2021)

Recruitment and Appointment of Management Committee

The directors of the company are also Charity Trustees for the purposes of Charity Law. The Management Committee consists of the Trustees, the Executive Director and the National Co-ordinator. Under the Memorandum of Association the number of Trustees shall not be less than three. At each Annual General Meeting one third of the Trustees retire by rotation and are eligible for re-election. If the number of Trustees is not three or a multiple of three, the number nearest to one third shall retire from office.

Organisational Structure

Chernobyl Children's Project (UK) has a Management Committee consisting of the Trustees, the Executive Director and National Co-ordinator.

A scheme of delegation is in place and day to day responsibility for the running of the Charity rests with the Executive Director.

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 30 SEPTEMBER 2020***

The trustees report was approved by the Board of Trustees.

B R Hardwick

Trustee

Dated: 26 April 2021

CHERNOBYL CHILDREN'S PROJECT (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S PROJECT (UK)

I report to the trustees on my examination of the financial statements of Chernobyl Children's Project (UK) (the charity) for the year ended 30 September 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

Mr Stephen Dunn
for and on behalf of Bache Brown & Co Limited
Chartered Certified Accountants
Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated: 26 April 2021

CHERNOBYL CHILDREN'S PROJECT (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	3	153,436	12,547	165,983	143,739	35,929	179,668
Fundraising events	4	4,455	-	4,455	14,596	-	14,596
Interest received	5	3	-	3	1	-	1
Other income	6	22,465	-	22,465	4,195	3,899	8,094
Total income		180,359	12,547	192,906	162,531	39,828	202,359
Expenditure on:							
Raising funds	7	22,624	-	22,624	25,954	-	25,954
Charitable activities							
Holidays	8	-	-	-	41,536	5,965	47,501
Projects in Belarus	8	32,183	75,851	108,034	32,843	115,757	148,600
Total charitable expenditure		32,183	75,851	108,034	74,379	121,722	196,101
Total resources expended		54,807	75,851	130,658	100,333	121,722	222,055
Net incoming/ (outgoing) resources before transfers		125,552	(63,304)	62,248	62,198	(81,894)	(19,696)
Gross transfers between funds		(63,784)	63,784	-	(81,482)	81,482	-
Net income/(expenditure) for the year/ Net movement in funds		61,768	480	62,248	(19,284)	(412)	(19,696)
Fund balances at 1 October 2019		9,213	195	9,408	28,497	607	29,104
Fund balances at 30 September 2020		70,981	675	71,656	9,213	195	9,408

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHERNOBYL CHILDREN'S PROJECT (UK)

BALANCE SHEET

AS AT 30 SEPTEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	13	6,616		6,096	
Cash at bank and in hand		72,468		10,980	
		<u>79,084</u>		<u>17,076</u>	
Creditors: amounts falling due within one year					
	14	<u>(7,428)</u>		<u>(7,669)</u>	
Net current assets			71,656		9,407
Income funds					
Restricted funds	16		676		195
Unrestricted funds			70,980		9,213
			<u>71,656</u>		<u>9,408</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 April 2021

B R Hardwick
Trustee

C McElholm
Trustee

Company Registration No. 03220045

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

Charity information

Chernobyl Children's Project (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Kinder House, Fitzalan Street, Glosop, SK13 7DL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are 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.

1.5 Expenditure

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, other are apportioned on an appropriate basis.

1.6 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.

1.7 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.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.8 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.

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
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	153,436	12,547	165,983	143,739	35,929	179,668
Donations and gifts						
Charitable foundations	27,575	2,000	29,575	1,745	4,685	6,430
Government and local authorities	30	-	30	100	-	100
General public	125,831	10,547	136,378	141,894	31,244	173,138
	153,436	12,547	165,983	143,739	35,929	179,668

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

4 Fundraising events

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Fundraising events	4,455	14,596
	<u> </u>	<u> </u>

5 Interest received

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	3	1
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Gift aid	10,966	4,195	3,899	8,094
Council Grant and CJRS Grant	11,499	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>22,465</u>	<u>4,195</u>	<u>3,899</u>	<u>8,094</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising</u>		
Staging fundraising events	4,846	7,453
Other fundraising costs	1,243	2,056
Staff costs	13,730	13,598
Support costs	2,805	2,847
	<u> </u>	<u> </u>
Fundraising	<u>22,624</u>	<u>25,954</u>
	<u> </u>	<u> </u>

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

8 Charitable activities

	Projects in Belarus 2020 £	Holidays 2019 £	Projects in Belarus 2019 £	Total 2019 £
Activities undertaken directly	75,851	35,961	115,757	151,718
Share of support costs (see note 9)	27,929	10,652	29,984	40,636
Share of governance costs (see note 9)	4,254	888	2,859	3,747
	<u>108,034</u>	<u>47,501</u>	<u>148,600</u>	<u>196,101</u>
Analysis by fund				
Unrestricted funds	32,183	41,536	32,843	74,379
Restricted funds	75,851	5,965	115,757	121,722
	<u>108,034</u>	<u>47,501</u>	<u>148,600</u>	<u>196,101</u>

9 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Management fees	15,523	477	16,000	26,585	415	27,000
Belarus premises	4,180	-	4,180	4,180	-	4,180
UK premises	8,261	254	8,515	9,314	146	9,460
Communications	181	6	187	213	3	216
Insurance	1,954	977	2,931	1,928	643	2,571
Other administrative	635	20	655	1,263	20	1,283
Independent examiners fee	-	1,010	1,010	-	1,010	1,010
Accountancy fees	-	1,510	1,510	-	1,510	1,510
	<u>30,734</u>	<u>4,254</u>	<u>34,988</u>	<u>43,483</u>	<u>3,747</u>	<u>47,230</u>
Analysed between						
Fundraising	2,805	-	2,805	2,847	-	2,847
Charitable activities	27,929	4,254	32,183	40,636	3,747	44,383
	<u>30,734</u>	<u>4,254</u>	<u>34,988</u>	<u>43,483</u>	<u>3,747</u>	<u>47,230</u>

Governance costs includes payments to the independent examiner of £1,010 (2019 - £1,010) for the examination fees.

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	1	1
	=====	=====
Employment costs	2020	2019
	£	£
Wages and salaries	13,730	13,598
	=====	=====

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

12 Taxation

As a charity, Chernobyl Children's Project (UK) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

13 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	5,184	4,077
Prepayments and accrued income	1,432	2,019
	-----	-----
	6,616	6,096
	=====	=====

14 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	432	206
Accruals and deferred income	6,996	7,463
	-----	-----
	7,428	7,669
	=====	=====

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

15 Retirement benefit schemes

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.

16 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			
	Balance at 1 October 2018	Incoming resources	Resources expended	Balance at 1 October 2019	Incoming resources	Resources expended	Balance at 30 September 2020
	£	£	£	£	£	£	£
Medicines	607	1,000	(1,412)	195	1,000	(520)	675
	<u>607</u>	<u>1,000</u>	<u>(1,412)</u>	<u>195</u>	<u>1,000</u>	<u>(520)</u>	<u>675</u>

Restricted funds represent donations and grants specifically to support organisations in Belarus or projects established by the charity in Belarus. These organisations and projects have been established to support children and young people who are suffering from a variety of medical conditions.

17 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 30 September 2020 are represented by:						
Current assets/ (liabilities)	70,981	675	71,656	9,213	195	9,408
	<u>70,981</u>	<u>675</u>	<u>71,656</u>	<u>9,213</u>	<u>195</u>	<u>9,408</u>

18 Related party transactions

During the year Kinder Management Services Limited charged £16,000 (2019 - £27,000) for the service provided by L Walker as the Executive Director. L Walker has a material interest in Kinder Management Services Limited