

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)

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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

| | | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|-------|------------------------------------|----------------------------------|----------------------|------------------------------------|----------------------------------|----------------------|
| | Notes | | | | | | |
| 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 | <u>16,369</u> | <u>-</u> | <u>16,369</u> | <u>22,624</u> | <u>-</u> | <u>22,624</u> |
| Charitable activities | | | | | | | |
| Projects in Belarus | 7 | <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 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 | | <u>(78,078)</u> | <u>78,078</u> | <u>-</u> | <u>(63,784)</u> | <u>63,784</u> | <u>-</u> |
| 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 |
| 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 |
| 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 |
| | 118,621 | 44,336 | 162,957 | 153,436 | 12,547 | 165,983 |

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

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 |
| | 5,019 | 6,616 |

13 Creditors: amounts falling due within one year

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

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