

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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
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, others 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
	27,840	2,906	30,746	29,903	33,795
Analysed between					
Fundraising	677	-	677	692	692
Charitable activities	27,163	2,906	30,069	29,211	33,103
	27,840	2,906	30,746	29,903	33,795

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

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
Number

2023
Number

2

2

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
	3,824	5,254

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.

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

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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	64,971	-	64,971	102,655	-	102,655
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>