

Charity registration number 1177504

DNIPRO HOPE MISSION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

DNIPRO HOPE MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr J Searle G Jowett Rev. R Martin Rev. M Allchorn M Murchison M Gray A Igbokwe R Fowler M Raber	(Appointed 26 November 2022) (Appointed 16 May 2022)
Charity number	1177504	
Independent examiner	Noel Aloko FCCA abacus azure Chartered Certified Accountants 85-87 Bayham Street London NW1 0AG	
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN	

DNIPRO HOPE MISSION

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DNIPRO HOPE MISSION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 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 CIO - Foundation Registered 12 Mar 2018, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- To relieve poverty and sickness of persons living in Ukraine
- To advance the Christian faith in Ukraine for the benefit of the public.

The policies adopted in furtherance of these objects are:

- Provision of grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty and/or sickness and raising awareness in issues concerning the plight and circumstances of persons in Ukraine, in particular, but not exclusively, by providing support to other persons, institutions, churches and agencies involved in or wishing to become involved in similar activities
- Education and the provision of courses and practical seminars run by local Christian communities in accordance with the statement of belief of the charity

There has been no change in these during the year.

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

Achievements and performance

Who we are?

Dnipro Hope Mission (DHM) is a registered UK charity that works in close cooperation with trusted partners in churches in Ukraine to provide essential supplies to vulnerable people, such as the sick and disabled, in the poorest regions of Ukraine. We offer compassionate care for all people in need such as sick, disabled, refugees and orphans as well as providing education, training and funding to local partners in Ukraine who are offering this care.

Our vision is to help make the Kingdom of God a visible reality in Ukraine. Our aim is to encourage people in Ukraine and to create an environment in which they can feel valued and safe.

Why?

Since 2014 Ukraine "has been a victim of relentless military aggression and suffered countless human tragedies", says the Head of the Ukrainian Catholic Church. According to the UN statistics the war in Eastern Ukraine has already claimed more than 13,100 lives; 1,800,000 internally displaced and conflict affected people; left more than 29,500 people injured and 3,5 million people in real need. This was before the Russian invasion on February 24th 2022. Being witnesses of this poverty and need, we could not stand aside and watch people suffering and we try to help as much as we can.

How?

We offer our help by organising:

- Winter and Summer Trips to help more people to learn about Ukraine and its needs; we were unable to do this during 2021-22 owing to the COVID-19 pandemic and the threat of war (and the subsequent invasion by Russia on February 24th, 2022)
- Supporting different projects initiated and led by our partners in Ukraine throughout the year.
- Organising events/ visits/ meetings in the UK to talk about humanitarian needs in Ukraine and the work of DHM.
- Publication of a bi-monthly newsletter and occasional updates by email.
- Convening monthly prayer and information meetings to involve and update our supporters and pray for our partners on the ground in Ukraine.

DNIPRO HOPE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

All our activities are discussed and agreed on by our Board of Trustees.

Humanitarian response to the COVID-19 Pandemic

In April of 2021 we continued our humanitarian response to the COVID pandemic. In Eastern Ukraine medical resources were extremely stretched and, unlike the UK, provisions for income during lockdowns could not be provided. DHM responded to the crisis by raising funds for, and purchasing, medical supplies plus food and vitamin parcels. Thankfully, our COVID Relief Fund (see below) was in place when the number of new daily coronavirus infections in Ukraine increased over the Autumn and the country had the highest levels of new daily cases, hospitalisations, and COVID-19 related deaths since the pandemic start. New restrictions were imposed, and people needed to provide a certified COVID test to travel from region to region. There were some regions where all non-essential travel is banned. COVID Relief continued to be our focus until the Russian invasion on February 24th when we put all our efforts into supporting our partners as they provided a humanitarian response to needs of the vulnerable, IDPs and refugees.

Setting up a COVID Relief Fund:

The impact of COVID-19 was particularly devastating on the people of Ukraine. Many people, such as those without family and those who are disabled or have underlying physical and mental issues, often have no one to turn to for help. DHM co-ordinated our team on the ground in Eastern Ukraine in response to a tragic situation as it unfolded in a local hospital. Dnipro State Hospital, where our mission partner Dr Darina Boiko works. The hospital was overwhelmed with patients who were critically ill with COVID-19.

In May 2021, one of our trustees, Mark Alcorn organised a 'Cycle Challenge' where ten volunteer cyclists pedalled collectively a distance of 3,000 KM (the distance from London, UK to Dnipro, Ukraine). They raised over £10,000 including gift aid. We created a steering committee in Ukraine, consisting of trusted local partners. The committee received the funds raised and spent the money responding to urgent needs in the local communities in Eastern Ukraine. Thanks to the funds, the DHM team in Ukraine was able to purchase oxygen canisters, medication for diabetic people and stocks of personal protective equipment, including masks and gloves and anti-viral hand gels.

This was featured in the Baptist Times https://baptisttimes.co.uk/Articles/613065/Cyclists_raise_funds.aspx

Partnership with Vasilkivka Baptist Church

Pastor Sacha Boiko and his co-workers at Vasilkivka Baptist church are longstanding partners of DHM in Ukraine. In 2021, DHM supported a summer camp in Novagrigorivka led by Pastor Alexander. The camp was attended by around 40 children, aged 4 to 14. Most of the children were from families that live in extreme poverty. These families cannot afford to feed their children because the parents are poor and/or disabled. Sadly, in Ukraine alcoholism is also a major problem and it's often the children who suffer the consequences of violence and/or neglect. For many of the children, the week that they spend at the camp is the happiest week of the year. Thanks to the DHM minibus, which Epsom Baptist Church helped us to buy in 2018, Pastor Sacha was able to bring in, and take home, children from some of the most abandoned and poorest villages in the area.

Our partner, Pastor Sacha Boiko and his co-workers at Vasilkivka Baptist church also provide humanitarian aid and minister to those needy in their community. This includes regular visits to Tsarichanka Care Home. Tsarichanka is a home for adults with severe disabilities in a remote region in Eastern Ukraine. The home is dilapidated, and conditions are poor. DHM has provided the funds which have enabled lifesaving work to be carried out by Pastor Sacha and his team. Funds that have enabled them to buy medication where it is needed such as for Anatoliy who suffered a severe stroke recently and is now in hospital fighting for his life. We have been supporting this care home for a number of years. We continued to provide people in the care home with vitamins, medicine, medical equipment, fresh fruit and hygiene supplies

Pastor Sacha Boiko and a team of local volunteers also returned to the care home in the town of Lyubomirovka in Eastern Ukraine just before Christmas 2021. They took with them various presents and spent several hours playing games and having fun with the care home residents.

DNIPRO HOPE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Vasilkivka Baptist Church had a vision to become a 'House of Hope' and in January 2022 DHM was able to send funds to VBC for building work and thankfully, a new bathroom was completed so there was a good modern shower system. From the end of February 2022, this was used by Ukrainian soldiers who were able to get rest, have a shower and receive something to eat and drink before they went back to the frontline.

On February 24th, Russia invaded Ukraine and the bombing and shelling quickly drew closer. Rockets flew over Vasilkivka towards Kharkov and the Russians bombed a small town nearby. Pastor Sacha was called up to serve on the front line but was allowed to stay and engaged in humanitarian work. As fighting drew near, VBC had to find suitable temporary accommodation and find basic supplies for 230 refugees. They continued to help the elderly and disabled in Vasilkivka and visit the care homes with supplies. The church at Vasilkivka became a place of refuge for refugee children fleeing from the war zones. The situation became extremely difficult as shortages grew. Pastor Sacha had to travel four hours each way, dodging bullets, to get food supplies. We regularly sent funds to Pastor Sacha for relief work.

Partnering with Dnipro State Hospital

See also COVID Relief fund above. Doctor Darina in Dnipro State hospital received twenty-three wounded soldiers and twenty-five new patients during the first week of the war and quickly became overwhelmed with work. She and the team continued to treat severely wounded soldiers, Russian and Ukrainian, brought back from the front line in Donetsk. They also treated civilians wounded by shelling as well. We sent funds to Dnipro State Hospital which were spent on supplies to treat gangrene and other serious injuries.

Partnering with Transformation Baptist Church, Kyiv, working with people with disabilities

During 2021, our partnership with Pastor Alexander and his team from Transformation Baptist Church grew. The church was working with disabled people in Kyiv, serving over 150 families by offering support, practical help and necessary supplies.

In July 2021, Pastor Alexander and his co-workers ran a very special summer camp. Those who attended had complex needs and the camp was fully equipped to meet physical, social, emotional and spiritual needs. This year, additional safety measures were put in due to the pandemic—the adults and children attending the camp are among the most vulnerable. Pastor Alexander Demyanchenko and his amazing team of volunteers offered Christ's love, care and hope in the beautiful Ukrainian countryside—a stark contrast to the dreary, inaccessible flats where many live out their daily lives in Kyiv - a life of permanent 'lockdown'. For some, it was a life changing experience as they were baptized!

Pastor Alexander was also leading work on inclusion in Ukraine working on changing attitudes to disability in his country where people with disabilities face huge and harmful levels of discrimination. He led a team of volunteers to the city of Korosten to conduct a workshop on preparing teams to serve people with disabilities. The meeting was attended by about one hundred people, of which about half had disabilities themselves. At the seminar, it was decided to organise an all-Ukrainian association of ministers for people with disabilities.

However, this work changed dramatically when Pastor Alexander had a terrible accident in January 2022 and the subsequent outbreak of war. Pastor Alexander was installing a lift at a worksite. While Alexander was standing on the lift on the second-floor level, one of the suspension ropes snapped, sending Alexander crashing down to the ground. Thankfully, although others were at the scene, no-one else was injured.

He was left with multiple complex fractures to several bones in both his feet, ankles and legs. The damage was so severe that doctors said that even after complex surgery, it was unlikely that Alexander will ever be able to walk again unassisted.

While Alexander tried to remain stoical about his injury, his wife and family were understandably very distressed. This news devastated all at DHM. One of our main partners in Ukraine, who had devoted his life to helping other people and now found himself in this incredibly sad and difficult situation. We ran a special appeal and our supporters stood in solidarity with Pastor Alexander with prayers and financial support. We are especially grateful in particular for the help we received from all at Reigate Baptist Church and New Malden Baptist Church.

DNIPRO HOPE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The outbreak of war found Pastor Alexander, his wife Yulia and their four daughters in great danger in Kyiv but they managed to escape on March 4th and made it to Hungary and then onto Sweden where he was hospitalized again. They had to stop many times on the journey because Pastor Alexander was too ill with pneumonia to go any further. It is hoped that Pastor Alexander will be able to walk again with the excellence of the rehabilitation and treatment offered to him in Sweden compared to that available in Ukraine where health facilities are inadequate and underfunded.

Many members of his congregation were eventually evacuated from Kyiv and have joined him in Sweden.

Partnering with Poltava Baptist Church

In the summer of 2021, Pastor Serhii Zacharchuk and his team hosted a camp that was attended by around sixty children. Most of the children came from a local housing estate near to the church, which suffers from high levels of poverty and deprivation. At the camp, the children were entertained with games and sports and all kinds of fun activities. They were also introduced to the important lessons from the Bible about how to live a good and honest life.

Paster Serhii ran a Christmas camp too and sent us this report:

"Between 3rd and 6th January, we held a children's camp, which was attended by around sixty children from a mix of Christian and non-Christian families. It was an amazing four days'

For seven years, Pastor Serhii had ministered to a company of soldiers, garrisoned not far from Poltava. The company was created in response to the Russian invasion of Ukraine in 2014. In December, to mark their seventh anniversary, the soldiers invited Pastor Serhii as a special guest to share in the congratulations. Serhii used the opportunity to share the good news of Jesus with the troops. He also gave a Christian calendar from the church to every soldier. This church had strong links with the military as many of the soldiers' children attended Serhii's church's children's camp (see above).

When war broke out, we were able to increase our support for Pastor Serhii and Poltava Baptist Church. He sent us this message: '...I sent my wife and children by train to L'viv. They will continue to go to Poland and then to Germany to stay safe there during the war in Ukraine. This way I worry less about them and can serve people more. Because my schedule every day starts at 6.30-6.50 until 00.00 or 1.00am. ' There were problems with buying basic food in Poltava. There was nothing to buy or it had doubled in price.

We regularly transferred funds into Pastor Sergii's account so that his church could feed the sick and vulnerable, the grieving and the lost. 'Our church has become a permanent logistics centre for receiving and transferring humanitarian aid. We unload and then load other cars. We also provide church storage space. Our team distributes an average of 350 sandwiches and pies, and even more tea and coffee.' The church received refugees from Sumy and Kharkiv, and cars arrived day and night.

Partnering with Pastor Roman Rakhuba of Zaphoryzyia and the Mennonite churches

Pastor Roman and the other Mennonite pastors also sent their families to the West for safety. DHM provided funds for vital lifesaving work. These pastors drove many refugees to the border and then returned taking humanitarian aid back into Ukraine and 'distributing it among people in dangerous areas as needed'. Pastor Roman wrote: 'We do believe in God's power and that He will help us, we put our hopes on Him that we would surpass this and stay safe and alive. Thank you for all that you have been doing for us, it inspires us incredibly! May you and your families be blessed with the love of our Saviour Jesus Christ.'

Partnering with Pastor Vasyl in Donetsk Region

We formed a new partnership with Pastor Vasyl in March 2022. He worked tirelessly as war broke out, working literally on the front line, ministering a church in the Donetsk region. His life was in real danger. We offered him sanctuary in Vasilikivka Baptist Church in our 'House of Hope' with Pastor Sacha in case his town was overrun by the invading troops. People in his town started to get hungry due to shortages. There was hardly any water and no hot water at all. We managed to send funds, so he was able to purchase essential supplies.

DNIPRO HOPE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Partnership with Pastor Roman in L'viv

In the early days of the war, we sent funds directly to Pastor Roman in L'viv whose church is involved in helping refugees in L'viv and particularly supporting traumatized refugee children.

Partnership with Ukraine Baptist Union

Our chair of trustees was able to contact Igor Bandura, General Secretary of the Ukrainian Baptist Union and we made a donation of £2000 towards their work in supporting relief efforts throughout Ukraine.

Organisation

During 2021/2022 we built up both our Board of Trustees and International Advisory Board members so that we were better able to further DHM's objectives.

Further appointments are planned for the next reporting period- we have identified a need for an increased number of Russian/Ukrainian speakers to relieve the burden on the Chair of Trustees and the increased daily contact with our partners as we meet emergency requests

Sister charity in Ukraine

During 2021/22 we felt there was a new urgency to DHM's work in Ukraine and the UK Board of Trustees worked hard to set up a sister charity (NGO) in Ukraine. We appointed Helga Dyatlik (Assistant Regional Director with the Overseas Council) as our lead and provided an 'honorarium' so that Helga was able to meet with lawyers and research the technicalities involved. The need was great as COVID levels increased and vaccination levels remained low, the health service was failing, and the economic downturn caused by the COVID-19 pandemic was devastating for the 'poorest of the poor' – children and vulnerable families, people who are disabled, the elderly and single parents. However, with various complications and then the Russian invasion, it was not possible to proceed, and we invited Helga to join our International Advisory Board.

Fundraising

We would not exist without our faithful supporters and many donated during this fiscal year.

There was Alice who ran the 'peace mile' every day for the 40 days of Lent 2021 and raised an incredible £900! Thanks to Alice's efforts and sacrifice, DHM was able to buy a hydraulic ramp for one of our minibuses, used by our partners working with the disabled community in Kyiv. As a result, our team in Ukraine was able to transport wheelchair users safely to and from their homes to attend their hospital appointments.

We are also grateful to Kathie and Suzie for collecting supplies for Ukraine and making a generous donation to cover delivery costs. We were able to send bed linen and clothing for the care homes and orphanage in Dnipro and Christmas presents for our partners in Ukraine.

Madeleine Blake from Stoneleigh Baptist Church, organised a sale at SBC in December raising over £250 to support the essential work of DHM in Eastern Ukraine over the winter.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

DNIPRO HOPE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

In February/March 2022 as banks were closed and sanctions were imposed new payment channels were created (money transfer apps) so that financial support could be sent directly and immediately to our partners.

Our donations increased as our charity grew and increased its profile (Joshua Seale, Chair, was interviewed on BBC TV) and a Stewardship account was set up to help manage this.

Plans for future periods

We were unable to establish a Ukraine-registered NGO Charity due to the Russian invasion, but we have significantly increased our presence in Ukraine and hope to be able to equip and enable local church teams as they assist with rebuilding Ukraine after the war.

Homes for Ukraine: This scheme was introduced by the UK government in response to the huge numbers of refugees. DHM responded to requests from Ukrainian refugees and was able to match a small number of Ukrainians to homes offered by our supporters when the scheme was launched on March 18th 2022. We are thankful for the support of Guildford Baptist Church is ensuring safeguarding procedures were in place, setting up a Welcome Hub for Ukrainian refugees and supporting the trustee with responsibility for this scheme. We plan to partner with Citizen's UK and the Baptist Union of Great Britain (approved providers under the Homes for Ukraine scheme) once the resources and capability are in place.

Our focus will continue to be supporting the emergency response to the second Russian invasion of Ukraine and supporting our trusted partners in Eastern Ukraine who are making heroic sacrifices and facing death as they continue to support vulnerable and needy people affected by the war.

There is a need to expand our capacity with new trustees as demand for information as war broke out was overwhelming (see also, organisation above).

Structure, governance and management

The charity is a Charitable incorporated organisation, the CIO - Foundation Registered 12 Mar 2018 as its governing document.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr J Searle

G Jowett

Rev. R Martin

Rev. M Allchorn

M Murchison

M Gray

A Igbokwe

S Findlater

R Fowler

M Raber

A Eyre

(Appointed 17 June 2021 and resigned 22 September 2022)

(Appointed 26 November 2022)

(Appointed 16 May 2022)

(Appointed 9 April 2022 and resigned 6 July 2022)

DNIPRO HOPE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The procedures of recruitment, eligibility, appointment, training and retirement of Trustees are detailed in Constitution of Dnipro Hope Mission. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The decision about a new trustee appointment is made by all existing trustees unanimously at the Board of Trustees meeting. A new Trustee would be provided with information on the activities, financing and management structure of the Charity, together with Charity Commission guidance and codes of conduct related to the roles and responsibilities of Trustees.

The Board's skills base is reviewed regularly to identify recruitment and training needs to ensure effective governance. Regular Board meetings are also used to identify areas where training would improve the performance of the Board.

None of the trustees has any beneficial interest in the organisation. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

DHM is a team of Trustees, International Advisory Board, coordinators here in the UK as well as in Ukraine, and faithful friends who serve the charity as volunteers and supporters.

Trustees' functions and duties, decision making and delegation, as well as meeting procedures are detailed in Constitution of DHM.

The Trustees hold final authority within the charity with the management team being responsible for the day-to-day charity operations. Coordinators and volunteers hold authority for all Dnipro Hope Mission activities within their respective roles. The International Advisory Board provides professional support in different areas of Charity activities.

The trustees' report was approved by the Board of Trustees.

Mark Allchorn

Rev. M Allchorn

Chair of Trustees

23 January 2023

DNIPRO HOPE MISSION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DNIPRO HOPE MISSION

I report to the trustees on my examination of the financial statements of Dnipro Hope Mission (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Noel Aloko FCCA

abacus azure
Chartered Certified Accountants
85-87 Bayham Street
London
NW1 0AG

Dated: 25 January 2023

DNIPRO HOPE MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	97,217	-	97,217	32,740	-	32,740
Other trading activities	4	19,311	-	19,311	400	-	400
Other income	5	128	-	128	45	-	45
Total income		116,656	-	116,656	33,185	-	33,185
<u>Expenditure on:</u>							
Raising funds	6	1,734	-	1,734	657	-	657
Charitable activities	7	96,379	1,026	97,405	16,619	1,368	17,987
Total expenditure		98,113	1,026	99,139	17,276	1,368	18,644
Net incoming/(outgoing) resources before transfers		18,543	(1,026)	17,517	15,909	(1,368)	14,541
Gross transfers between funds		(2,672)	2,672	-	-	-	-
Net income for the year/ Net incoming resources		15,871	1,646	17,517	15,909	(1,368)	14,541
<u>Other recognised gains and losses</u>							
Other gains or losses	12	-	-	-	(2)	-	(2)
Net movement in funds		15,871	1,646	17,517	15,907	(1,368)	14,539
Fund balances at 1 April 2021							
As originally reported		37,140	4,683	41,916	21,233	6,237	27,470
Prior year adjustment		-	93	93	-	-	-
As restated		37,140	4,776	42,009	21,233	6,237	27,470
Fund balances at 31 March 2022		53,011	6,515	59,526	37,140	4,869	42,009

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

All income and expenditure derive from continuing activities.

DNIPRO HOPE MISSION**STATEMENT OF FINANCIAL POSITION****AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Property, plant and equipment	13		3,129		4,172
Current assets					
Cash at bank and in hand		56,877		38,317	
Current liabilities	14	(480)		(480)	
Net current assets			56,397		37,837
Total assets less current liabilities			59,526		42,009
Income funds					
Restricted funds			6,515		4,869
Unrestricted funds			53,011		37,140
			59,526		42,009

The financial statements were approved by the Trustees on 23 January 2023

Rev. Roger Martin
 Rev. R Martin
Trustee

Mark Allchorn
 Rev. M Allchorn
Trustee

DNIPRO HOPE MISSION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Dnipro Hope Mission is a Charitable Incorporated Organisation incorporated in England and Wales. The registered office is 86-90 Paul Street London EC2A 4NE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's CIO - Foundation Registered 12 Mar 2018, the Charities Act 2011 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) (effective 1 January 2019)". 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

DNIPRO HOPE MISSION

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

1 Accounting policies

(Continued)

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due. Expenses include VAT where applicable as the company cannot reclaim it.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Motor vehicles	25% Reducing balance basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

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

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

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade 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.

DNIPRO HOPE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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	Total
	2022 £	2021 £
Donations - Churches	19,074	5,977
Donations - Gift Aid claim	762	-
Donations - Individuals	77,381	26,763
	<u>97,217</u>	<u>32,740</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Volunteers trip contribution	200	-
Fundraising events	19,111	400
Other trading activities	<u>19,311</u>	<u>400</u>

5 Other income

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Other income	<u>128</u>	<u>45</u>

DNIPRO HOPE MISSION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2022**6 Raising funds**

	Unrestricted funds	Total
	2022 £	2021 £
<u>Fundraising and publicity</u>		
Promotional gifts	342	100
Sponsorship events	-	336
Other fundraising costs	334	210
Fundraising and publicity	676	646
<u>Trading costs</u>		
Other trading activities	1,058	11
	1,734	657

DNIPRO HOPE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

		Orphanage	Smr. camp	Ukraine	Visits	Total 2022	Total 2021
	2022	2022	2022	2022	2022		
	£	£	£	£	£	£	£
Depreciation and impairment	-	-	-	-	1,043	1,043	1,390
Supplies - food	1,291	-	418	-	-	1,709	1,735
Supplies - medical/ hygiene	311	-	-	-	-	311	472
Charitable expenditure heading 4	-	-	-	-	-	-	571
Supplies - equipment	3,650	-	-	-	-	3,650	204
Travel & accommodation	-	-	-	-	297	297	-
Sundry	1,202	-	-	-	-	1,202	83
	6,454	-	418	-	1,340	8,212	4,455
Grant funding of activities (see note 8)	-	12,167	-	987	-	13,154	2,403
Share of support costs (see note 9)	9,440	4,697	1,489	7,705	34,258	75,559	10,649
Share of governance costs (see note 9)	80	80	80	80	80	480	480
	15,974	16,944	1,987	8,772	34,338	97,405	17,987
Analysis by fund							
Unrestricted funds	15,974	16,944	1,987	8,772	34,338	96,379	16,619
Restricted funds	-	-	-	-	-	1,026	1,368
	15,974	16,944	1,987	8,772	34,338	97,405	17,987

DNIPRO HOPE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

(Continued)

For the year ended 31 March 2021

		Orphanage	Smr. camp	Ukraine	Visits	Total 2021
	£	£	£	£	£	£
Depreciation and impairment	-	-	-	-	1,390	1,390
Supplies - food	758	-	977	-	-	1,735
Supplies - medical/ hygiene	253	-	-	-	219	472
Charitable expenditure heading 4	571	-	-	-	-	571
Supplies - equipment	204	-	-	-	-	204
Sundry	83	-	-	-	-	83
	<u>1,869</u>	<u>-</u>	<u>977</u>	<u>-</u>	<u>1,609</u>	<u>4,455</u>
Grant funding of activities (see note 8)	-	1,595	-	808	-	2,403
Share of support costs (see note 9)	1,330	662	209	1,086	2,533	10,649
Share of governance costs (see note 9)	80	80	80	80	80	480
	<u>3,279</u>	<u>2,337</u>	<u>1,266</u>	<u>1,974</u>	<u>4,222</u>	<u>17,987</u>
Analysis by fund						
Unrestricted funds	3,279	2,337	1,266	1,974	2,854	16,619
Restricted funds	-	-	-	-	1,368	1,368
	<u>3,279</u>	<u>2,337</u>	<u>1,266</u>	<u>1,974</u>	<u>4,222</u>	<u>17,987</u>

DNIPRO HOPE MISSION

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

8 Grants payable

	Smr. camp		Total	Smr. camp		Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Grants to institutions:						
Other	12,167	987	13,154	1,595	808	2,403
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

-

9 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Administrative Expenses	1,316	-	1,316	-
National partner's	12,888	-	12,888	8,203
Computer costs	319	-	319	245
Bank Charges	720	-	720	-
Motor vehicle	2,463	-	2,463	1,851
War Relief	56,453	-	56,453	-
Rent & rates	500	-	500	350
House of Hope	750	-	750	-
Other support costs	150	-	150	-
Independent examiner fees	-	480	480	480
	<u>75,559</u>	<u>480</u>	<u>76,039</u>	<u>11,129</u>
Analysed between				
Charitable activities	<u>75,559</u>	<u>480</u>	<u>76,039</u>	<u>11,129</u>

Governance costs includes payments to the independent examiner of £480 (2021- £480) for independent examination fees.

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:

	2022	2021
	Number	Number
Total	<u>-</u>	<u>-</u>

DNIPRO HOPE MISSION

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

11 Employees (Continued)

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

12 Other gains or losses

Unrestricted
funds

2021
£

Foreign exchange gains	2
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13 Property, plant and equipment

Motor vehicles
£

Cost

At 1 April 2021	9,888
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At 31 March 2022	9,888
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Depreciation and impairment

At 1 April 2021	5,716
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Depreciation charged in the year	1,043
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At 31 March 2022	6,759
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Carrying amount

At 31 March 2022	3,129
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At 31 March 2021	4,172
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Investment properties rented to another group entity have been accounted for using the cost model. The carrying value of these investment properties included within property, plant and equipment is £Nil (2021 - £Nil).

14 Current liabilities

2022	2021
£	£

Accruals and deferred income	480	480
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15 Retirement benefit schemes

The charity does not operate a pension scheme as there are no qualifying employees.

DNIPRO HOPE MISSION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2022**16 Analysis of net assets between funds**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Property, plant and equipment	50	3,079	3,129	67	4,105	4,172
Current assets/(liabilities)	52,961	3,436	56,397	37,073	764	37,837
	<u>53,011</u>	<u>6,515</u>	<u>59,526</u>	<u>37,140</u>	<u>4,869</u>	<u>42,009</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).