

Charity registration number 1199404 (England and Wales)

**UKRAINE APPEAL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 1 MARCH 2024**

# UKRAINE APPEAL

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                                    |   |                           |
|------------------------------------|---|---------------------------|
| Trustees                           | Mr D Buhay  | (Appointed 16 June 2023)  |
|                                    | Mrs V Pavliuk   | (Appointed 22 March 2024) |
|                                    | Mr W Guzik  | (Appointed 21 March 2024) |
| Charity number (England and Wales) | 1199404   |                           |
| Principal address                  | Church of Christ The Cornerstone<br>300 Saxon Gate West<br>Milton Keynes<br>MK9 2ES   |                           |
| Independent examiner               | Cottons Accountants LLP<br>1 Billing Road<br>Northampton<br>United Kingdom<br>NN1 5AL |                           |

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# UKRAINE APPEAL

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# UKRAINE APPEAL

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 1 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 1 March 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 Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

1. The relief and assistance of people in need in Ukraine and those that see Ukraine as their home in any part of the world who are victims of war or conflict in particular by supplying them such aid as the trustees see necessary in the circumstances including, but not limited to shelter, essential hygiene, clothing, food and medical items, and by the provision of practical assistance including, but not limited to, out of school community education and training and support to safeguard good mental and physical health and assist them to adapt within a new community, and
2. To provide a community facility, in Milton Keynes in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances of life, including, without limitation, activities to educate the public about, and preserve Ukrainian traditions and heritage, through art, cultural events and media.
3. To public by providing space for worship and providing religious services, events and devotional acts, including in particular services directed to the Ukrainian community in Milton Keynes, for example services delivered by Christian orthodox priests and in the Ukrainian language, and in such other ways as the trustees think fit.

#### *Public benefit*

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

#### *Activities*

Ukraine Appeal has successfully completed over 150 diverse charitable initiatives, making a significant impact on both local and international communities. A core focus has been on Tradition, Culture, Heritage & Education, with 105 projects dedicated to preserving and promoting Ukrainian identity. These initiatives have provided invaluable educational resources, cultural workshops, and supplementary schooling for Ukrainian children, ensuring that heritage remains alive for future generations.

In addition, Ukraine Appeal, jointly with CFR, organized two powerful art exhibitions, aimed at raising awareness about Ukraine's rich culture and heritage. These exhibitions served as a platform to showcase Ukrainian resilience, artistry, and history, deepening public understanding and fostering cross-cultural connections.

Beyond cultural preservation, the organization has spearheaded 38 community engagement initiatives, uniting individuals through events, networking opportunities, and local partnerships. These engagements have strengthened ties within the Ukrainian diaspora and the wider community, creating a sense of belonging and solidarity.

Furthermore, Ukraine Appeal has implemented several humanitarian aid initiatives, providing essential support to displaced individuals and those affected by conflict. Through food drives, emergency relief, and direct assistance, the charity has played a crucial role in uplifting those in need. Each initiative reflects Ukraine Appeal's unwavering commitment to support, educate, and empower communities.

Our leaders and volunteers gave countless interviews to raise awareness about Ukraine, Community, culture, traditions and heritage.

# UKRAINE APPEAL

## TRUSTEES' REPORT (CONTINUED)

### ***FOR THE YEAR ENDED 1 MARCH 2024***

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Here is a captured list of initiatives for your perusal

03/03/2023 Community Networking event  
03/03/2023 Community interview to Thia Cooper about Ukraine Appeal  
04/03/2023 Sunflower School - teaching Ukrainian  
06/03/2023 Ukrainian cultural radio show "Palianytsia-show"  
11/03/2023 Sunflower School - teaching Ukrainian  
13/03/2023 Ukrainian cultural radio show "Palianytsia-show"  
17/03/2023 Art Exhibition "PeaceHopeUkraine"  
18/03/2023 Sunflower School - teaching Ukrainian  
20/03/2023 Ukrainian cultural radio show "Palianytsia-show"  
25/03/2023 Spring Brunch – workshop for females  
25/03/2023 Sunflower School - teaching Ukrainian  
27/03/2023 Cultural project  
27/03/2023 Ukrainian cultural radio show "Palianytsia-show"  
01/04/2023 Sunflower School - teaching Ukrainian  
03/04/2023 Ukrainian cultural radio show "Palianytsia-show"  
07/04/2023 Taras Shevchenko poetry event  
07/04/2023 PeaceHopeUkraine private view community event  
10/04/2023 Ukrainian cultural radio show "Palianytsia-show"  
15/04/2023 Easter service and baskets blessings with father Myroslav  
17/04/2023 Ukrainian cultural radio show "Palianytsia-show"  
22/04/2023 Sunflower School - teaching Ukrainian  
22/04/2023 Sunflower School - teaching Ukrainian  
24/04/2023 Ukrainian cultural radio show "Palianytsia-show"  
29/04/2023 Sunflower School - teaching Ukrainian  
30/04/2023 Ukrainian Culture Day at Sir Thomas Fremantle School  
02/05/2023 Humanitarian Aid to Ukraine  
06/05/2023 Coronation Family Fun Day  
06/05/2023 Sunflower School - teaching Ukrainian  
08/05/2023 Ukrainian cultural radio show "Palianytsia-show"  
13/05/2023 Sunflower School - teaching Ukrainian  
15/05/2023 Ukrainian cultural radio show "Palianytsia-show"  
20/05/2023 Sunflower School - teaching Ukrainian  
22/05/2023 Ukrainian cultural radio show "Palianytsia-show"  
27/05/2023 Sunflower School - teaching Ukrainian  
27/05/2023 Community support sessions - Tea party  
29/05/2023 Ukrainian cultural radio show "Palianytsia-show"  
01/06/2023 Ukrainian cultural radio show "Palianytsia-show"  
05/06/2023 Ukrainian cultural radio show "Palianytsia-show"  
10/06/2023 Community support sessions - Tea party  
10/06/2023 Sunflower School - teaching Ukrainian  
11/06/2023 London Vyshyvanka March – representing UA charity  
12/06/2023 Ukrainian cultural radio show "Palianytsia-show"  
17/06/2023 Sunflower School - teaching Ukrainian  
18/06/2023 Anniversary of Peace Pagoda – representing UA charity  
19/06/2023 Ceremony of raising British Armed Forces flag  
19/06/2023 Ukrainian cultural radio show "Palianytsia-show"  
20/06/2023 World's Refugee Day – representing UA charity  
22/06/2023 Humanitarian Aid to Ukraine  
22/06/2023 Volunteers Celebrating 1 year of Ukrainian Appeal charity  
24/06/2023 Culture Day Ivana Kupala – representing UA charity  
24/06/2023 Sunflower School - teaching Ukrainian  
26/06/2023 Ukrainian cultural radio show "Palianytsia-show"  
29/06/2023 Broken wings – representing UA charity  
01/07/2023 Sunflower School - teaching Ukrainian  
03/07/2023 Ukrainian cultural radio show "Palianytsia-show"

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# UKRAINE APPEAL

## TRUSTEES' REPORT (CONTINUED)

### ***FOR THE YEAR ENDED 1 MARCH 2024***

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07/07/2023 Churches Together in MK City  
08/07/2023 Entertainment festival and magic – kids community show  
08/07/2023 Sunflower School - teaching Ukrainian  
10/07/2023 Ukrainian cultural radio show "Palianytsia-show"  
15/07/2023 Sunflower School - teaching Ukrainian  
17/07/2023 Ukrainian cultural radio show "Palianytsia-show"  
22/07/2023 Community event aimed to educate children about safety - police officers of Milton Keynes City visited children  
22/07/2023 Sunflower School - teaching Ukrainian  
22/07/2023 Thank you event – kids community event  
22/07/2023 Longest Gratitude Letter posted to 10 Downing Street  
24/07/2023 Ukrainian cultural radio show "Palianytsia-show"  
31/07/2023 Ukrainian cultural radio show "Palianytsia-show"  
04/08/2023 Humanitarian Aid to Ukraine  
07/08/2023 Ukrainian cultural radio show "Palianytsia-show"  
14/08/2023 Ukrainian cultural radio show "Palianytsia-show"  
21/08/2023 Ukrainian cultural radio show "Palianytsia-show"  
24/08/2023 Independence day of Ukraine  
28/08/2023 Ukrainian cultural radio show "Palianytsia-show"  
01/09/2023 "LoveFreedomUkraine" art exhibition  
03/09/2023 Milton Keynes community boat trip for volunteers  
04/09/2023 Ukrainian cultural radio show "Palianytsia-show"  
07/09/2023 Private View "LoveFreedomUkraine"  
09/09/2023 Sunflower School - teaching Ukrainian  
11/09/2023 Ukrainian cultural radio show "Palianytsia-show"  
16/09/2023 Special guest Ben Everitt visit to exhibition  
16/09/2023 Sunflower School - teaching Ukrainian  
18/09/2023 Ukrainian cultural radio show "Palianytsia-show"  
20/09/2023 Master class 'LoveFreedomUkraine'  
21/09/2023 Visit from High Sheriff Dame Ann Limb to art exhibition  
21/09/2023 World Peace Day – High Sheriff used our poem  
23/09/2023 Master class on the Petrykivka painting  
23/09/2023 Sunflower School - teaching Ukrainian  
25/09/2023 Ukrainian cultural radio show "Palianytsia-show"  
30/09/2023 Sunflower School - teaching Ukrainian  
02/10/2023 Ukrainian cultural radio show "Palianytsia-show"  
03/10/2023 Donations to Ukraine Appeal Charity  
04/10/2023 1001 Invention. City of codes and light Festival – representing UA Charity and Sunflower school  
07/10/2023 Sunflower School - teaching Ukrainian  
08/10/2023 Special Civic Service – representing UA charity  
09/10/2023 Ukrainian cultural radio show "Palianytsia-show"  
12/10/2023 Pre-event for MK Can Guinness World Award – representing UA charity  
14/10/2023 Sunflower School - teaching Ukrainian  
16/10/2023 Ukrainian cultural radio show "Palianytsia-show"  
21/10/2023 A trip to the oceanarium  
21/10/2023 sea life trip  
21/10/2023 Sunflower School - teaching Ukrainian  
23/10/2023 Ukrainian cultural radio show "Palianytsia-show"

# UKRAINE APPEAL

## TRUSTEES' REPORT (CONTINUED)

### ***FOR THE YEAR ENDED 1 MARCH 2024***

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27/10/2023 Violet Awards – UA charity volunteers awarded 1st and 2nd prizes  
28/10/2023 Sunflower School - teaching Ukrainian  
30/10/2023 Ukrainian cultural radio show "Palianytsia-show"  
31/10/2023 EDI event  
03/11/2023 Certificate of participation in Guinness World Record  
04/11/2023 Halloween party  
04/11/2023 Sunflower School - teaching Ukrainian  
06/11/2023 Ukrainian cultural radio show "Palianytsia-show"  
11/11/2023 Sunflower School - teaching Ukrainian  
13/11/2023 Ukrainian cultural radio show "Palianytsia-show"  
18/11/2023 Sunflower School - teaching Ukrainian  
20/11/2023 Ukrainian cultural radio show "Palianytsia-show"  
22/11/2023 Mini-concert by 'Mavka' band  
25/11/2023 Holodomor Memorial Day  
25/11/2023 Sunflower School - teaching Ukrainian  
27/11/2023 Ukrainian cultural radio show "Palianytsia-show"  
01/12/2023 Christmas carols  
02/12/2023 Sunflower School - teaching Ukrainian  
04/12/2023 Ukrainian cultural radio show "Palianytsia-show"  
05/12/2023 International Volunteer Day  
09/12/2023 Christmas Magic Festival  
09/12/2023 Saturday service with father Myroslav  
11/12/2023 Ukrainian cultural radio show "Palianytsia-show"  
16/12/2023 Sunflower School - teaching Ukrainian  
18/12/2023 Ukrainian cultural radio show "Palianytsia-show"  
25/12/2023 Ukrainian cultural radio show "Palianytsia-show"  
01/01/2024 Ukrainian cultural radio show "Palianytsia-show"  
06/01/2024 Sunflower School - teaching Ukrainian  
08/01/2024 Ukrainian cultural radio show "Palianytsia-show"  
13/01/2024 Sunflower School - teaching Ukrainian  
15/01/2024 Ukrainian cultural radio show "Palianytsia-show"  
20/01/2024 Sunflower School - teaching Ukrainian  
21/01/2024 Handel's Messiah  
22/01/2024 Ukrainian cultural radio show "Palianytsia-show"  
27/01/2024 Sunflower School - teaching Ukrainian  
29/01/2024 Ukrainian cultural radio show "Palianytsia-show"  
03/02/2024 Sunflower School - teaching Ukrainian  
05/02/2024 Ukrainian cultural radio show "Palianytsia-show"  
10/02/2024 Sunflower School - teaching Ukrainian  
12/02/2024 Ukrainian cultural radio show "Palianytsia-show"  
17/02/2024 Sunflower School - teaching Ukrainian  
19/02/2024 Ukrainian cultural radio show "Palianytsia-show"  
24/02/2024 Memorial service in Milton Keynes City  
24/02/2024 Sunflower School - teaching Ukrainian  
24/02/2024 Rotary MK Swimathon 2024 – Ukraine Appeal charity and Sunflower school volunteers was awarded prize for school  
26/02/2024 Ukrainian cultural radio show "Palianytsia-show"

# UKRAINE APPEAL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 1 MARCH 2024

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Various local organizations have played a vital role in strengthening connections with Ukraine Appeal, offering invaluable support across multiple initiatives. MK Food Bank has provided essential supplies for those in need, while MK Rose has served as a space for remembrance and solidarity. MK Council and MK AHA have facilitated community support, ensuring aid reaches those affected. Parks Trust MK has hosted cultural and well-being events, and Soroptimists MK have actively supported humanitarian efforts. Stony Radio has amplified Ukrainian voices, and Church of Christ the Cornerstone has offered spiritual and community support, uniting efforts for meaningful impact.

Over 100 dedicated volunteers from Ukraine Appeal have made a profound impact by supporting Sunflower School, a community radio show, cultural initiatives, and art exhibitions. Their invaluable contributions have enriched education, provided a voice to the community, and showcased Ukrainian heritage through creative expression. Volunteers have assisted in teaching, organizing events, and promoting Ukrainian culture, fostering unity and resilience. Their efforts have strengthened community ties, empowered children, and raised awareness through art and media. Their selfless dedication has ensured that Ukrainian traditions and stories continue to inspire and thrive in the heart of the community. Their impact is immeasurable.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Met HM The King Charles on 16<sup>th</sup> February 2023

The Ukrainian radio show “Palianytsia- show” is the first Ukrainian radio show in the UK which went live in the iconic Stony Radio studio.

The Ukrainian Supplementary Saturday school-club “Sunflower” is the first Ukrainian afterschool setting in the MKC initiated by the British- Ukrainian while delivered by the Ukrainian refugees who fled the war but united around the charity and like-minded volunteers.

Violet Awards – Ukraine Appeal charity volunteers awarded 1<sup>st</sup> & 2<sup>nd</sup> prizes

Rotary MK Swimathon 2024 – won monetary prize for Sunflower school

2023 was the first year when Independence Day of Ukraine was celebrated in the MK City

2023 was the first year when Holodomor Remembrance Day was marked as tragedy in the MK City

2023 was the first year when Victims of war in Ukraine were commemorated in the MK City

Ukraine Appeal is the first and only charity whose dedicated leaders founded the Ukrainian community in MK City. It remains the heart of Ukrainian culture, traditions, and heritage, keeping the spirit of Ukraine alive, even miles away from home.



# UKRAINE APPEAL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 1 MARCH 2024

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During period from 2<sup>nd</sup> March 2023 until 1<sup>st</sup> March 2024 "Ukraine Appeal" offered employment opportunity and practical experience to over 100s of Ukrainian refugees who had participated in the various community events initiated by charity.

The supplementary school became a real heart of community and united hearts of many Ukrainians, their families and sponsors.

The Radio program build invisible cultural bridge between people of vibrant cultures in the UK and beyond. The radio show also united families especially as war separated fathers from children and youth from their parents. Also, radio show became first job opportunity for nearly a dozen of Ukrainian young refugees who creates programmes and hosts the show at a professional level.

Ukraine Appeal gained exceptional reputation locally and beyond.

We have been recognised as a reputable organisation by the Embassy of Ukraine in the London, various reputable organisations and VIP individuals.

#### **Financial review**

##### *Reserves policy*

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 consider 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.

#### **Structure, governance and management**

The charity is a charitable incorporated organisation registered in England and Wales.

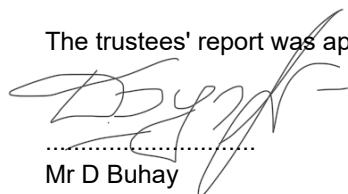
The trustees who served during the year and up to the date of signature of the financial statements were:

|                    |   |
|--------------------|---|
| Mrs I Paik-Semenov | (Resigned 30 March 2024)                            |
| Mrs T Onopchuk     | (Appointed 16 June 2023 and resigned 30 March 2024) |
| Mr D Buhay         | (Appointed 16 June 2023)                            |
| Mrs V Pavliuk      | (Appointed 22 March 2024)                           |
| Mr W Guzik         | (Appointed 21 March 2024)                           |

##### *Recruitment and appointment of trustees*

Every Trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

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



Mr D Buhay  
Trustee

Date: 02/04/2025

# UKRAINE APPEAL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UKRAINE APPEAL

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I report to the trustees on my examination of the financial statements of Ukraine Appeal (the charity) for the year ended 1 March 2024.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### **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 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



### **Cottons Accountants LLP 1**

Billing Road  
Northampton  
NN1 5AL  
United Kingdom  
Date: 2nd April 2025.....

# UKRAINE APPEAL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 1 MARCH 2024**

|   | Notes | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|
| <b>Income from:</b>                     |       |                                    |                                  |                    |                                    |
| Donations and legacies                  | 2     | 56,325                             | 35,440                           | 91,765             | 24,831                             |
| <b>Total income</b>                     |       | 56,325                             | 35,440                           | 91,765             | 24,831                             |
| <b>Expenditure on:</b>                  |       |                                    |                                  |                    |                                    |
| Charitable activities                   | 3     | 35,891                             | 20,166                           | 56,057             | 14,369                             |
| <b>Total expenditure</b>                |       | 35,891                             | 20,166                           | 56,057             | 14,369                             |
| <b>Net income and movement in funds</b> |       | 20,434                             | 15,274                           | 35,708             | 10,462                             |
| <b>Reconciliation of funds:</b>         |       |                                    |                                  |                    |                                    |
| Fund balances at 2 March 2023           |       | 10,462                             | -                                | 10,462             | -                                  |
| <b>Fund balances at 1 March 2024</b>    |       | 30,896                             | 15,274                           | 46,170             | 10,462                             |

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

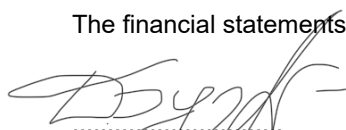
# UKRAINE APPEAL

## BALANCE SHEET

AS AT 1 MARCH 2024

|   | Notes     | 2024<br>£      | £             | 2023<br>£    | £             |
|---|-----------|----------------|---------------|--------------|---------------|
| <b>Current assets</b>                                 |           |                |               |              |               |
| Cash at bank and in hand                              |           | 47,960         |               | 10,821       |               |
| <b>Creditors: amounts falling due within one year</b> | <b>8</b>  | <u>(1,790)</u> |               | <u>(359)</u> |               |
| <b>Net current assets</b>                             |           |                | <u>46,170</u> |              | <u>10,462</u> |
| <b>The funds of the charity</b>                       |           |                |               |              |               |
| Restricted income funds                               | <b>9</b>  |                | 15,274        |              | -             |
| Unrestricted funds                                    | <b>10</b> |                | <u>30,896</u> |              | <u>10,462</u> |
|   |           |                | <u>46,170</u> |              | <u>10,462</u> |

The financial statements were approved by the trustees on ..02/04/2025.....

  
.....  
Mr D Buhay  
Trustee

# UKRAINE APPEAL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 1 MARCH 2024

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### 1 Accounting policies

#### Charity information

Ukraine Appeal is a charitable incorporated organisation registered in England & Wales.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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. 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.

# UKRAINE APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 1 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

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

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

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.7 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.

# UKRAINE APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 1 MARCH 2024

### 2 Income from donations and legacies

|   | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Restricted<br>funds<br>2023<br>£ |
|---|------------------------------------|----------------------------------|--------------------|----------------------------------|
| Donations, gifts and fundraising events | 44,750                             | -                                | 44,750             | -                                |
| Grants                                  | 11,575                             | 35,440                           | 47,015             | -                                |
|   | <u>56,325</u>                      | <u>35,440</u>                    | <u>91,765</u>      | <u>-</u>                         |

### 3 Expenditure on charitable activities

|  | 2024<br>£     | 2023<br>£     |
|--|---------------|---------------|
| Bank fees                                    | 164           | 45            |
| Humanitarian aid purchase                    | 540           | 9,095         |
| Community events                             | 18,171        | 1,854         |
| Sunflower school costs                       | 9,735         | -             |
| Repairs and renewals                         | 700           | 357           |
| Admin expenses                               | 1,374         | 790           |
| Professional fees                            | -             | 325           |
| Travel expenses                              | 467           | -             |
| General expenses                             | 946           | 1,543         |
| Priest costs                                 | 1,550         | -             |
| Office rent                                  | 2,616         | -             |
| Teaching wages                               | 17,032        | -             |
| Insurance                                    | 2,042         | -             |
|  | <u>55,337</u> | <u>14,009</u> |
| <b>Share of support and governance costs</b> |               |               |
| Accountancy                                  | 720           | 360           |
|  | <u>56,057</u> | <u>14,369</u> |
| <b>Analysis by fund</b>                      |               |               |
| Unrestricted funds                           | 35,891        | 14,369        |
| Restricted funds                             | 20,166        | -             |
|  | <u>56,057</u> | <u>14,369</u> |

# UKRAINE APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 1 MARCH 2024

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### 4 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

|               |               |
|---------------|---------------|
| 720           | 360           |
| <u>      </u> | <u>      </u> |

### 5 Trustees

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

During the period expenses of £1,432 were reimbursed to one of the trustees in relation to charitable expenditure.

### 6 Employees

The average monthly number of employees during the year was:

| 2024   | 2023   |
|--------|--------|
| Number | Number |

Total

|               |               |
|---------------|---------------|
| -             | -             |
| <u>      </u> | <u>      </u> |

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

### 7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 8 Creditors: amounts falling due within one year

| 2024 | 2023 |
|------|------|
| £    | £    |

Other creditors

|     |   |
|-----|---|
| 710 | - |
|-----|---|

Accruals and deferred income

|       |     |
|-------|-----|
| 1,080 | 359 |
|-------|-----|

|              |            |
|--------------|------------|
| <u>1,790</u> | <u>359</u> |
|--------------|------------|



# UKRAINE APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 1 MARCH 2024

### 9 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.

|                                   | At 2 March<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 1 March<br>2024<br>£ |
|-----------------------------------|-------------------------|----------------------------|----------------------------|-------------------------|
|                                   | -                       | -                          | -                          | -                       |
| MK Council                        | -                       | 3,000                      | (3,000)                    | -                       |
| MK Community Foundation 3         | -                       | 1,575                      | (1,575)                    | -                       |
| MK Community Foundation 1         | -                       | 2,995                      | (2,995)                    | -                       |
| Friendship Zone                   | -                       | 1,086                      | (1,086)                    | -                       |
| MK Community Foundation 2         | -                       | 7,352                      | (1,595)                    | 5,757                   |
| Refugee Council                   | -                       | 10,000                     | (9,915)                    | 85                      |
| National Grid - Community Matters | -                       | 9,432                      | -                          | 9,432                   |
|                                   | <u>-</u>                | <u>35,440</u>              | <u>(20,166)</u>            | <u>15,274</u>           |

MK Council - to cover the costs of a Coronation celebration.

MK Community 1 - to cover the costs of an educational trip

MK Community 2 - towards the costs of Ukrainian community events

MK Community 3 - to cover the costs of a Christmas celebration for the Ukrainian community

Friendship zone - to cover the costs of a Thank you event

Refugee council - towards the costs of running the Sunflower School

National Grid - costs associated with improving energy efficiency in a community building and providing families with Warm packs.

### 10 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 2 March<br>2023<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | At 1 March<br>2024<br>£          |
|-----------------------|----------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| General funds         | <u>10,462</u>                    | <u>56,325</u>                       | <u>(35,891)</u>                     | <u>30,896</u>                    |
| <b>Previous year:</b> | <b>At 2 March<br/>2022<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>At 1 March<br/>2023<br/>£</b> |
| General funds         | <u>-</u>                         | <u>24,831</u>                       | <u>(14,369)</u>                     | <u>10,462</u>                    |

# UKRAINE APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 1 MARCH 2024

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### 11 Analysis of net assets between funds

|                              | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 1 March 2024:</b>      |                                    |                                  |                    |
| Current assets/(liabilities) | 30,896                             | 15,274                           | 46,170             |
|                              | <u>30,896</u>                      | <u>15,274</u>                    | <u>46,170</u>      |
|                              | <u>30,896</u>                      | <u>15,274</u>                    | <u>46,170</u>      |
|                              |                                    |                                  |                    |
|                              | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
| <b>At 1 March 2023:</b>      |                                    |                                  |                    |
| Current assets/(liabilities) | 10,462                             | -                                | 10,462             |
|                              | <u>10,462</u>                      | <u>-</u>                         | <u>10,462</u>      |
|                              | <u>10,462</u>                      | <u>-</u>                         | <u>10,462</u>      |

### 12 Related party transactions

There were no disclosable related party transactions during the year.