

CHILDAID TO EASTERN EUROPE

England & Wales · Charity number 281099

Details

Other names	AID TO RUSSIA AND THE REPUBLICS, CHILDAID TO RUSSIA & THE REPUBLICS, CHILDAID TO RUSSIA AND THE REPUBLICS, CHILDAID
Status	Registered
Legal form	Charitable company
Company number	01511367
Registered	1980-10-10
Register	View on the Charity Commission register

Contact

Address	Po Box 200 Bromley BR1 1QF
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Website	www.childaidee.org.uk

Activities

Objects: (A) TO RELIEVE POVERTY AND HARDSHIP IN THE LIVES OF CHILDREN AND YOUNG PEOPLE - PARTICULARLY CHILDREN WHO ARE FROM VULNERABLE FAMILIES, CHILDREN WITH DISABILITIES AND ORPHANS - IN COUNTRIES IN EASTERN EUROPE WHICH HAVE BEEN PART OF THE FORMER SOVIET UNION, BY PROVIDING FINANCIAL SUPPORT TO SHORT AND LONG TERM DEVELOPMENT PROJECTS USUALLY LED OR INSPIRED BY CHRISTIANS(B) TO EDUCATE AND TRAIN THE PUBLIC, IN PARTICULAR PERSONS AND ORGANISATIONS INVOLVED IN PROJECTS WHICH THE CHARITY IS ALSO INVOLVED, IN ISSUES OF BEST PRACTICE IN WORK ASSOCIATED WITH SUCH PROJECTS(C) TO PROVIDE ASSISTANCE TO OTHER PERSONS, INSTITUTIONS AND AGENCIES INVOLVED IN OR WISHING TO BECOME INVOLVED IN SUCH WORK

Activities: ChildAid transforms lives of the most vulnerable and disadvantaged children and young people in Belarus, Moldova, and Ukraine. Short and long-term aid and development initiatives, in collaboration with local partners, improve life quality for the abused, abandoned and neglected from extremely poor families, orphans and disabled children. Our motivation is Christian but help is unconditional

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** RUSSIA, THE REPUBLICS OF THE FORMER SOVIET UNION AND OTHER STATES OF EUROPE.
- Belarus
- Moldova
- Ukraine

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£592,309	£508,091	£996,881	3
2024-03-31	£542,586	£622,389	£912,661	3
2023-03-31	£857,133	£582,913	£992,464	3
2022-03-31	£579,770	£424,588	£718,244	3
2021-03-31	£432,535	£374,482	-	-

Trustees

Name	Role	Appointed
Gaynor Cobb		2021-06-22
James Parsons		2019-11-08
Laura Catherine McIver		2026-03-25
Nathan Philip Brown		2021-07-12
Paul Pearson		2014-03-11
Richard John Myers		2026-03-25

CHILDAID TO EASTERN EUROPE

England & Wales - Charity number 281099

Accounts



CHILDAID TO EASTERN EUROPE (CHILDAID)

Registered charity number 281099

Company Number 1511367

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2025

*BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD*

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**CHILDAID to Eastern Europe
COMPANY INFORMATION
YEAR ENDED 31 MARCH 2025**



PATRONS

The Very Revd John Arnold
Dr Gavin Ashenden
Robert Brinkley CMG
The Right Revd Simon Burton-Jones
Rt Hon Gary Streeter MP

TRUSTEES

James Parsons (chair)
Felix Corley
Mark Dennis (Hon. Treasurer)
Paul Pearson
Anne Thompson
Gaynor Cobb
Nathan Brown

DETAILS FOR CORRESPONDENCE

ChildAid to Eastern Europe
PO Box 200, Bromley Kent, BR1 1QF

Tel 020 8460 6046
E-mail info@childaidee.org.uk
Web www.childaidee.org.uk
Registered Charity 281099
Registered Company 1511367
Registered in England & Wales
Registered Office Kingfisher House
21-23 Elmfield Road
Bromley, Kent, BR1 1LT

COMPANY SECRETARY and DIRECTOR Martin Wilcox

BANKERS

HSBC
184 High Street
Bromley
BR1 1HE

INDEPENDENT EXAMINERS

BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD

a) Governance, Structure and Management

Legal Status and Objects

ChildAid to Eastern Europe (ChildAid) is a registered Christian charity in England and Wales (Charity Commission number 281099) and a company limited by guarantee (number 1511367). ChildAid began in 1973 as a charitable initiative of the Keston Institute which had a particular interest in monitoring the extent of religious persecution in the then Soviet Union and assisting its victims.

Today, ChildAid transforms the material and spiritual lives of abandoned babies, children living in vulnerable families, orphans, families and children affected by the conflict in Ukraine, and children and young people living with physical and intellectual disability in Belarus, Moldova, and Ukraine. We achieve this by working with our established, independent partner organisations in these countries.

The Board of Trustees

ChildAid is governed by a volunteer Council of Management, (Board of Trustees). The Board of Trustees has ultimate responsibility for the governance and strategic direction of ChildAid, ensuring that the charity upholds its ethos and values and delivers its objectives.

Trustees are appointed by invitation and election following a period of observation in order to deploy a wide range of skills and experience which are essential to good governance. The balance of Trustees is kept under review and each trustee is permitted to serve a maximum of two four year terms when a one year break is required before seeking re-election.

ChildAid maintains declaration of eligibility plus a Conflicts of Interest & Loyalty policy which trustees read and sign annually. The Board also reviews any Conflicts of Interest at each Board meeting.

Trustees meet quarterly and also participate in programmes and sub-committees tailored to their particular expertise, experience and knowledge.

Ethos and Values

ChildAid is a Christian charity, but it is not exclusive. It is inter-denominational in its Board participation, project partnership and supporter base.

The practical help our partners give is entirely unconditional. It is never contingent upon or restricted by whether a child, young person or his/her family, carers or others has a faith or not.

Management

Operational management of ChildAid is delegated by the Trustees to the Director and with him to specialist staff. The Director is accountable to the Board of Trustees for the stewardship of the charity. As Company Secretary, the Director attends all meetings of the full Board but has no voting rights and is also ex officio on any sub-committees.

Employees and Project Partners

ChildAid is committed to creating a safe, vibrant and creative work place and recognises the importance of having a diverse workforce both in the UK and, through our project partners, in the countries where services are delivered.

ChildAid works to ensure that access to employment development, training and relevant resources are available to all employees and project partners and that they are treated on merit, fairly, and with respect and dignity for the valuable contribution they make to transforming young lives.

Each of the Project Partners is constitutionally independent. ChildAid agrees its financial contribution to their work each year in advance. Any additional expenditure is approved by the Board of Trustees. Similarly, all new aid projects, or extensions to existing work and costs incurred thereby are approved by the Board of Trustees.

Volunteers

ChildAid is fortunate to receive the support of a number of faithful volunteers to help in its administrative and publicity tasks.

Public Benefit

Our services meet the public benefit category “the relief of those in need, by reason of youth, age, ill health, disability, financial hardship and other disadvantage.” ChildAid’s other charitable purposes for public benefit include: the relief of poverty; the advancement of education, the advancement of human rights and the advancement of health and of citizenship or community development.

Risk Management

The Board of Trustees maintains a Risk Register and there are formal processes in operation which provide a robust framework for managing risk in all parts of the charity. These processes are designed to provide a reasonable assurance against the risk of error, fraud, misuse, inappropriate or ineffective use of finances and other resources. Both the internal controls and external independent examination evaluate the effectiveness of these processes across all our activities.

The trustees ensure that the charity maintains sound risk management systems and that appropriate actions are taken to properly mitigate risk. The Finance sub-committee monitors and reviews these arrangements and reports to the full Board on their effectiveness. The charity has in place a number of key policy documents, including Child and Vulnerable Adult Safeguarding, Anti-Money Laundering and Anti-Fraud and Corruption.

ChildAid has not maintained long-term investments to generate funds for future work. Funds are held for short- and medium-term spending only. For that reason, such funds are held by mainstream British financial institutions allowing reasonable access to meet short- and medium-term aid commitments consonant with maximising interest.

ChildAid has not in this year, and does not intend to in the immediate future, employed the services of third party professional fundraisers or employed the services of a commercial fundraising entity to raise funds in accordance with the Charities (Protection and Social Investment) Act 2016.

ChildAid's management takes a prudent view towards its reserve policy and consequently maintains an unrestricted reserve fund of 3 months' grants to project partners and 1 month for UK operating costs. The balance of unrestricted funds is important as it allows provision for:-

- any decline in giving owing to the difficult economic conditions;
- continued planned increases in grant levels;
- plans to provide additional project work, especially in Moldova and Ukraine.

b) Report on Charitable Activities

We have worked alongside most of our partners for many years and they are well known to us and trusted. We continuously seek to not only support their ongoing mission and ministry, but also to assist them with any development plans, as well as providing one off support where we can make a demonstrable impact.

BELARUS

Isle of Hope, Minsk

The Isle of Hope is a day centre for young adults with disabilities. Sixty-two young people are regularly attending. Specialists at the Isle of Hope create their activities in such a way that it is diverse and meaningful for those served, excursions to the park, botanical garden, cinema, and summer trips to the Minsk Sea are constantly organised. Thanks to its nature as a day centre, Isle of Hope enables primary caregivers to seek paid employment whilst their child is being cared for, helping to increase household income beyond the meagre state benefits afforded to the carers of adults with disabilities. Families raising children with disabilities live in modest conditions. Prices for medicines, utility bills, food, as well as vegetables and fruits have risen greatly. Parents try to save on everything and are afraid of losing their jobs, as this is the main source of income. It is very important for them that their son or daughter be in a day care facility, receive qualified assistance and development.

The centre is open 7.30am to 17.30pm and the facilities include a gym, workshop space for ceramics and woodwork, music classes and communal dining area. Beyond the therapeutic activities on offer, beneficiaries are also encouraged to take ownership of the centre, helping to clean, maintain the garden, and generally look after the premises. Isle of Hope is 100% reliant upon the funding received from ChildAid.

Case Study:

Each young person has their own particular interest. One young man especially enjoys spending time with his friends, observing their interactions, and actively engaging in all available activities. He regularly visits the sensory room and works with a psychologist. He also loves music and dance and there is no day in which he wouldn't dance or listen to music. It brings him both comfort and happiness.

Sisters of St Elisabeth, Minsk and environs

We have declined to have any connections with the Sisters this year.

MOLDOVA

Tony Hawks Children's Health Centre, Chisinau

The Tony Hawks Centre provides a multi-functional rehabilitation programme of therapies and parental education, free of charge. This includes physio, massage, speech, music, play sensory and hydro therapies; each child receives a range of services that benefits their specific condition.

Yearly, the Centre cares for nearly 600 chronically ill children from socially vulnerable families. Services are offered from birth up until 15 years old. The centre's main missions are to optimise the child's potential and enhance development as the child grows. This is also supported by the goal to fully integrate the child into mainstream society.

The Rotary funded multi-year programme to train Moldovan therapists in the disciplines of occupational therapy has continued. UK sensory therapists delivered further training. The programme also sent one therapist from the Tony Hawks Centre and an academic to an Occupational Therapy Congress in Poland. The programme will run until 2025 and has helped in progressing the formation of a parliamentary group on occupational therapy and discussions with the state medical university towards an ultimate goal of developing a dedicated occupational therapy course.

THC receives some funding from the state, renting its previous premises as a residential flat, and some private use of the hydro-therapy pool and the extended therapy rooms. However, it still relies heavily on ChildAid funding.

Case study:

As well as providing life-changing therapies, the Centre also actively promotes social integration. They are increasingly offering a wide range of engaging and educational activities for both children with and without disabilities to create a prelude environment for socialisation and inclusion.

For example, over the summer children had the possibility to be involved in various activities organised in clubs that aim to improve performance in different areas:

1. Cooking Club: Develop your fine motor skills and improve hand-eye coordination
 2. Gardening Club: Offering therapy through nature and promotion of responsibility and patience.
 3. Art Club: Facilitating emotional and creative expression and improving your fine motor skills.
 4. Gymnastics: Improving muscle strength and flexibility and developing your balance and coordination
 5. Health Club: Education about healthy diet and hygiene and promoting an active and healthy lifestyle
- Each activity designed to be inclusive and provide specific benefits for children with disabilities, ensuring that all participants feel included and appreciated.

Esther House (Ora Moldova)

In the rural village of Valcinet, Esther House (run by Ora Moldova) is a pillar for the community. An after-school club, their doors open at 1pm and they support 70 children, with 20-25 children attending daily. Many of these children, due to family circumstances and poverty, are at risk of exploitation and falling into crime. Esther House is a safe, second home to go after school, learn life-skills and build community.

The centre provides a range of activities including homework help, cooking, arts and crafts, performance of traditional Moldovan dance and theatre and lessons on practical life skills like personal hygiene. The programme is designed specifically to help the children develop into well-adjusted and educated young adults. Esther House is 100% reliant upon the funding received from ChildAid.

Case study:

Zander's parents are quite typical of the families living in rural Moldova. Despite being healthy neither mum or dad can find employment. They are reliant on social assistance of £110 per month. They live with grandparents in a house which does not have any gas or water connection, but there is a well in their garden. Zander is active and is getting good school results, especially in Romanian language and poetry. At Esther House he receives additional school support, fellowship and play as well as receiving school stationery, a back-pack and uniform in addition to food packs for the family. Most of Esther House's children have similar stories to tell.

High School, Valcinet

The centre's director is also the Principal at the local secondary school. In recent years ChildAid has supported the school through Rotary funded projects to completely re-stock the library, to provide computers for the IT class, and to provide laptops, projectors and screens for each classroom to aid digital learning. Improvement in results have already been identified.

This year playground equipment, along with a safe flooring was installed. For the next financial year a further Rotary funded project will provide more interactive screens at this school as well as two other rural schools along with re-equipping one school's library and providing science teaching aids in both schools. Teaching staff at all three schools will also receive special training in effective use of digital equipment in lessons.

Mother and Child Hospital, Chisinau, Moldova

Following last year's support of fellow UK charity MAD-Aid's full refurbishment of the neo-natal ward in the Mother & Child Hospital in Moldova, we were again able to offer financial support for the full refurbishment of the septic surgery ward.

Family Love, Transnistria

Located in the disputed, impoverished territory of Transnistria, Family Love links in with local churches and the authorities (social services) to identify very poor families who are at risk of abandoning their children to the State through poverty. These families are provided with what they need to remain together: clothes, food, medication, and even social care support. In addition, the team hold a number of sessions where they bring parents (mainly mothers and grandmothers) together for parental training and self-help groups. A very successful project, Family Love has a proven track record of keeping families together through the toughest of circumstances. Family Love is virtually 100% reliant upon the funding received from ChildAid.

Case study:

Maria and her children live in a two-room rented apartment. The furniture in the apartment is old, there is torn wallpaper on the walls, the atmosphere leaves much to be desired. There is no hot water in the apartment and the landlord does not allow the installation of a boiler. Maria's mother is an alcoholic and the father of her children is working out of Transnistria and is not interested in the children. Maria has a mental health diagnosis. Her financial situation is critical. The family is constantly in need of food and milk formula for the baby. Family Love provide food and household cleaners and invited her to their office so that she can choose some clothes for herself and her children. This emergency support will be a prelude to building trust and then developing a longer-term programme of self-care and state support.

UKRAINE

Little Lighthouse, Makariv

The Little Lighthouse is a community project and rehabilitation therapy centre, treating children with disabilities and chronic illnesses. Services include physio-therapy, speech therapy, massage and psychological support. The centre sees 300-400 children annually. Little Lighthouse obtains some voluntary help and is able to secure funds for additional activities but, for the bulk of its operation it is 100% reliant upon the funding received from ChildAid.

Case study:

Luka moved to Makariv with his two children from the front line of the war zone. Luka and his wife were alcoholics and the mother did not come with them. However, the benefits for the children were paid to the mother who went missing. Both children had speech delay and other developmental issues. Luka was offered a place at a drug and alcohol rehab centre whilst the children came to both the social care programme and rehabilitation activity of Little Lighthouse. The children have made remarkable improvements and are firmly established in the school and local church. Luka is making good progress in his own recovery. The mum was found, after being involved in a drunken brawl, but has no interest in her children. All Luka could do was to issue divorce proceedings and file for alimony and depriving her of parental rights, so that the children's benefits can go to their upkeep. The children are almost unrecognisable now and developing very well thanks to the staff at Little Lighthouse.

New Beginnings, Mukachevo

The New Beginnings project is a family foster home and technical school dormitory for social orphans. At the dormitory, up to 12 young people enter a two to three year independent living programme. Here they are closely monitored by our project partners, with a ban on smoking and drinking, as well as a curfew. Beyond this, they also receive educational lessons to improve their school grades, helping them to enter seamlessly into mainstream society upon reaching adulthood. By having a permanent address, they are able to secure places in further education or employment. The young people take part in the programme freely and are receptive to the chance they have been given to build a firm foundation in their lives. ChildAid has funded several improvements and refurbishments to the dormitory.

The family foster home houses another 10 young people, living with our partners as their foster parents, who provide an example of loving and safe family life, as well as psychological support for the children's traumatic starts to life.

The project successfully prevents young people, especially those from the local Roma community, from entering institutionalised state 'care,' which often leads to problems in early adulthood including falling into crime and trafficking. This work is well regarded locally and they receive many referrals from social services. New Beginnings has a number of different programmes but for the dormitory work it is 100% reliant upon the funding received from ChildAid.

New Beginnings has also continued to provide regular support to the large number of internally placed persons from eastern Ukraine.

Case study:

Sofia is a graduate from **New Beginning**. She had this to say on her life changing experience from abandoned orphan to loving mum:

"After school, I studied at a college where at the beginning of the 2nd year I met the New Beginning family. I was a 15-year-old girl who was very closed, didn't trust people, didn't know what I wanted, afraid of the world, full of pain, sadness, disappointment, distrust and seemed lost. Here comes a family helping children after boarding school adapt to life. My attitude at first was very sceptical. I thought "they will come, stay and go. No one needs me". I had no intention to open my heart and let someone in.

But something happened that I wasn't expecting. They didn't leave, instead they started getting closer. Their attitude, their actions, their words, started to show me something that made me open my heart. They offered me a RELATIONSHIP and became people I missed. They were mom and dad!

They always kept their word. The way they were just near, knew what words to say. How mom and dad thawed my closed, disloyal, broken heart. I learned to trust, see my worth, let people in my heart. Dad showed that men can be trusted. Mom and Dad from the bottom of my heart thank you that you are in me. Thank you for allowing me to feel love, for not leaving me even though I waited for it, for being loyal to me even though it was so hard. Thank you that I started to cry again. You thawed my heart, taught me to believe in me and in God. 20 years later I still struggle with things, but you are still there. I am so glad that I have you as my mom and dad."

Children's Hearts, Kamianske

Children's Hearts provides a range of support for 350+ children from 100+ vulnerable local families and internally displaced refugee families. This includes a kids club where children can receive art and dance therapy, advice and simple therapy lessons for the caregivers of children with disabilities, food parcels and clothing, as well as administrative support ensuring families receive the correct benefits and state aid. The project is well-established in the area and is constantly receiving referrals from state services. Children's Hearts is 100% reliant upon the funding received from ChildAid.

During the year Children's Hearts has continued to play an important role in supporting internally displaced families resulting in the war. Most of these families have little if anything and are reliant upon the support that Children's Hearts can bring, both physically and emotionally.

With many refugees in the city it is difficult to find affordable accommodation. One family of a mother and four children faced being homeless when they were evicted. ChildAid made the decision to buy a house for under £5,000 located a little outside the urban area and to rent it back to the family for a nominal rent (these monies are set aside for repairs and for maybe allowing the mother to buy the house from our partner in a few years). Whilst there was some risk attached to this, it was the right and only thing that could have been done. This has saved the family from being broken up and the children going into orphanages.

Case Study:

Mum, Oxana, was abandoned in the hospital and raised in an orphanage. She lived with her partner and gave birth to two children. He started drinking, didn't work, beat the children, and then threw them out on to the street. She left him and lived with friends with children.

Just prior to the war she met a man and they filed documents for marriage. The war began before they could marry, and yet she once again got pregnant. Her husband was taken straight from the street to the front, he was in touch for three months, but is now missing presumed killed. A child was born but Oxana could not get any social security benefits. Now she lives with her cousin in the same apartment, who also has two children. The children study, are very active at school, help their mother around the house a lot, and look after each other. Children's Hearts are working to secure benefits whilst ensuring that the family are properly fed and clothed.

Abandoned Babies

The abandoned babies programme is as much about preventing abandonment as it has been about caring for those abandoned. Due to the ongoing war the Baby Home and the Children's Hospital in Kamianske, Ukraine has continued to not require support from Children's Hearts.

Projects such as Children's Hearts in Ukraine and Family Love in Transnistria, Moldova are especially focused on keeping families together and preventing abandonment.

Retreat Centre, Makariv (The Lighthouse)

This is our long term project to build community/children's/rehabilitation centre in the outskirts of Makariv.

Whilst final planning designs and documents for quotations were drawn up, with the final substantial level of fees paid, this project will now be on hold until full cessation of hostilities and an assessment of the cost viability undertaken given that a whole country will need to be re-built.

Support for Ukraine - Uzhhorod

ChildAid has continued to support our main partners as they offer support to refugee families and to children affected by the ongoing conflict.

ChildAid has also deepened its support of Syla Uzhhorod, especially following a visit to the area. This project, run by volunteers, supports our orphanages which are home to local orphans and roughly 300 internally displaced young people from the eastern areas. These latter children do not receive financial support from the authorities for their care and upkeep. We are committed to supporting into 2026 with funds for food, clothing and essential items.

Further discussions will be held concerning setting up a programme similar to that run by New Beginnings.

Humanitarian Aid Shipments

ChildAid is not a charity that tends to send physical aid, however more often now we are offered, and gratefully receive, mobility and healthcare items.

NRS Healthcare again donated items along with several parents whose children have grown out of their equipment, most of which is very costly and all in excellent condition.

Other equipment, such as a Bobath therapy table have also been sent to the Tony Hawks Centre along with clothing and blankets for Ora Moldova.

c) Our Financial Review

Once again our donors have been amazingly generous and there has been a 9% increase in overall total income (following last year's 7% increase). £19.5k of this increase came from an increase in legacy and in memory gifts with a further £13.5k from effective use of reserves in interest earning bank accounts.

As with last year, we have not claimed all of the Gift Aid which we could access. Overall income remains in a healthy position.

Despite the continuation of the war in Ukraine, the amount spent from the Ukrainian Emergency Relief fund was much less than the previous year. However, plans are being established for new project activity for refugee orphans in western Ukraine.

The total of non-direct aid costs fell once more, this year by a further £20k largely from a reduction in staff costs (£7K) and rent/service charges (£13k).

The higher than usual reserves continue as we cautiously make use of the Ukrainian Emergency Fund. The Board is considering how a manageable proportion of the non-restricted funds make be positively expended over the next three years.

Software Development Cost

On the software, we made the decision some years ago to invest in a bespoke design software as we could not find any respectable software in the marketplace which met our needs:

1. Charity accounts only (ie not shoe-horning charity works into a general business accounting software)
2. That provided single entry accounting as our accounts are very simple
3. That held all our supporter data in the same system that held our accounting details
4. That could, eventually, also incorporate data required for our child sponsorship programme

Our hope was that this could be marketed to other small charities once we had it fully functional. Unfortunately delivery took much longer than anticipated, and cost more, and is still not in a marketable position.

There is, in our view, much that would have to be done, and invested in, to make this a marketable product. We do not have the time, or at the moment the inclination, to do this.

d) Future Plans

The ongoing war continues to occupy much of our prayers and planning. Whilst limiting some of our activities we will continue to seek to fulfil as much of our mission as possible.

Away from the conflict we will continue with the support of all partners financially and emotionally. Additional areas of activity we will pursue include:

- providing digital equipment, science teaching aids, library and teacher training for three schools in Moldova
- conclude the multi-year occupational therapy programme in Moldova which has substantially changed attitudes and future direction in this field of care
- help to develop a new programme of teenage orphan support in Ukraine

It still seems highly unlikely that it will be possible to re-start the long-term goal of developing the site in Makariv for the community/children's centre. We continue to monitor and consider opportunities.

Internally, we operate at a bare minimum of resources. Being mindful of the mid to long term growth potential of the charity we may need to consider investing in additional resources, especially manpower. This will be carefully controlled and monitored.

Faith continues to be at the core of who we are, what we stand for and how we operate.

The Trustees (who are also directors of ChildAid to Eastern Europe for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

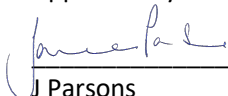
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant financial information of which the company's independent examiner is unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by



J Parsons

Chair

18-June-2025

I report on the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 16 to 24.

Respective responsibilities of trustees and examiner

a) The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

b) Having satisfied myself that an audit is not required, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:	Shahzad Fayyaz
Organisation:	BizNav, Chartered Accountants
Relevant professional qualification or body:	ICAEW
Address:	36 Scotts Road, Bromley, BR1 3QD
Date:	18-June-25

CHILDAID to Eastern Europe
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025



CHILDAID to Eastern Europe (CHILDAID)

	<i>General Fund</i>	<i>Restricted funds</i>	<i>Total 2025</i>	<i>Total 2024</i>
<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Incoming resources				
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	152,285	355,327	507,612	488,236
Legacies	45,586		45,586	26,089
<i>Activities for generating funds</i>				
Trading	7,404		7,404	10,115
<i>Investment income</i>				
Interest receivable	31,707		31,707	18,145
Total incoming resources	236,982	355,327	592,309	542,586
Resources expended				
Costs of generating funds				
Fundraising costs of grants and donations	33,719		33,719	36,825
Trading costs	5,680		5,680	5,781
Charitable activities				
Grant funding of activities	5,618	327,992	333,610	469,598
Projects co-ordination and support costs	89,042		89,042	104,470
Governance costs	46,041		46,041	5,715
Total resources expended	180,099	327,992	508,091	622,389
Net incoming/(outgoing) resources before transfers	56,884	27,335	84,218	(79,803)
Transfers	(136,941)	136,941		
Net income for the year	(80,057)	164,276	84,218	(79,803)
Tax on profit on ordinary activities				
Net movement in funds	(80,057)	164,276	84,218	(79,803)
Fund balances brought forward at 1 April 2024	381,320	531,342	912,662	992,464
Fund balances carried forward at 31 March 2025	301,263	695,618	996,880	912,661

All recognised gains and losses are reflected through the statement of financial activities and no separate statement of Total recognised gains or losses is presented. There were no discontinued activities during the current or preceding year.

The only change in fund balances arises from the net income from the year.

**CHILDAID to Eastern Europe
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025**



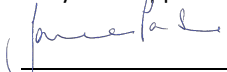
		2025		2024	
	<i>Note</i>	£	£	£	£
FIXED ASSETS					
Intangible fixed assets	7		-		39,250
Tangible fixed assets	8		681		908
			<u>681</u>		<u>40,158</u>
CURRENT ASSETS					
Stock	9	2,998		2,994	
Debtors	10	2,697		1,868	
Cash at bank and in hand		991,948		869,701	
		<u>997,643</u>		<u>874,563</u>	
CREDITORS: amounts falling due within one year	11	<u>(1,446)</u>		<u>(2,060)</u>	
NET CURRENT ASSETS			<u>996,197</u>		<u>872,502</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>996,878</u>		<u>912,661</u>
FUNDS					
Restricted funds	13		695,618		531,342
Designated funds	13		-		-
Unrestricted fund	13		301,263		381,320
			<u>996,881</u>		<u>912,662</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts,
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

They were approved by the trustees on 18 June 2025 and signed on their behalf:



James Parsons
Trustee
Company registration number 1511367



Mark Dennis
Honorary Treasurer, Trustee

Mark Dennis (18, 2025 15:39 GMT+1)

1. STATUS

The company is limited by guarantee and has no share capital. The liability of the members in the event of winding-up, or winding-up within one year of ceasing to be a member, is limited to £1 per member.

2. ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice issued by the Charity Commissioners in 2015 and applicable accounting standards. The particular accounting policies adopted are described below.

Income

Donations are credited to the income and expenditure account when received. Tax credits recoverable are matched to covenants and gift aid received. All other income and expenditure is dealt with in the period to which it relates.

Expenditure

Expenditure is accounted for on a payable basis and has been analysed between:

- (i) Costs of generating funds– all expenditure to enhance fundraising and promote the objects of the charity.
- (ii) Charitable activities (including projects co-ordination and support costs) – all expenditure directly related to the objects of the charity.
- (iii) Governance costs – all expenditure to comply with statutory and legal requirements.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life. Intangible assets are capitalised software development costs. There has been no amortisation during the year as the asset is currently not available to be used.

Depreciation

Depreciation is provided on a basis to write off the cost over the estimated lives of the assets. The rates of depreciation are as follows:

Furniture and Office Equipment: 25% on reducing balance.

Stock

Stock is valued at the lower of cost and net realisable value for items sold for profit, and zero for items to be donated as charitable giving.

Pensions

The charity contributes to a defined contribution pension scheme and/or employees own stakeholder pension funds. The cost of the contributions made by the charity to the scheme/funds is charged to the statement of financial activities as incurred.

3. RESOURCES EXPENDED

				2025	2024
	<i>Staff costs (see note 5)</i>	<i>Impairment</i>	<i>Depreciation</i>	<i>Total</i>	<i>Total</i>
	£		£	£	£
Costs of generating funds					
Fundraising and publicity	29,686		-	4,033	33,719
Trading	-		-	5,680	5,781
Charitable activities					
Grant funding of activities (note 12)	-		-	333,609	333,609
Projects co-ordination and support costs	76,047		227	12,768	89,042
Governance costs	4,011	39,250	-	2,780	46,041
	109,743	39,250	227	358,870	508,090
				508,090	622,389

Resources Expended include allocation of Staff Costs based on time allocated across each category.

4. SURPLUS FOR THE YEAR

	2025	2024
	£	£
This is stated after charging:		
Accountants' fees – (Independent examination)	1,410	1,410
Depreciation	227	303
	1,637	1,713

5. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	91,433	98,412
Social security costs	2,799	2,992
Staff pensions	15,512	14,251
	109,743	115,654

No employee had emoluments of more than £60,000 during the year.

Pension Scheme

The charity offered, and one employee accepted, a salary sacrifice arrangement in order to enhance their pension contributions. The assets of the pension scheme are held separately from those of the charity in independently administered funds. The pension cost represents contributions payable by the charity to the funds and amounted to £15,512 (2024: £14,251).

Average Number of Employees

The average number of full time equivalent employees during the year was made up as follows:

	2025	2024
	<i>No</i>	<i>No</i>
Office and management	3	3

Trustees

During the year, no remuneration was received by the Trustees. Reimbursed travelling and other expenses of £nil (2024: £nil) were paid to the Trustees.



6. TAXATION

The company is a registered Charity and is not liable to taxation on non-trade income.

Tax is not due on trade profits.

	2025	2024
	£	£
Corporation tax on profit from ordinary trade activities		
Current year	-	-

7. INTANGIBLE FIXED ASSETS

	Software Development
	£
COST	
At 1 April 2024	39,250
Impairment	-
At 31 March 2025	<u>-</u>
DEPRECIATION	
At 1 April 2024	-
Charge for year	-
On disposals	-
At 31 March 2025	<u>-</u>
NET BOOK VALUE	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>39,250</u>

8. TANGIBLE FIXED ASSETS

	Furniture and Office Equipment £
COST	
At 1 April 2024	10,758
Additions	-
At 31 March 2025	<u>10,758</u>
DEPRECIATION	
At 1 April 2024	9,850
Charge for year	227
On disposals	-
At 31 March 2025	<u>10,077</u>
NET BOOK VALUE	
At 31 March 2025	<u>681</u>
At 31 March 2024	<u>908</u>

9. STOCKS

	2025	2024
	£	£
Goods for resale	<u>2,998</u>	<u>2,994</u>

10. DEBTORS : due within one year

	2025	2024
	£	£
Accrued interest	2,697	-
Tax recoverable	-	1,868
	<u>2,697</u>	<u>1,868</u>

11. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Employees charity deductions	36	-
Pension contribution	-	650
Accruals	1,410	1,410
	<u>1,446</u>	<u>2,060</u>

12. FUNDS

	Balance at 1 April 2024 £	Income £	Grants £	Transfers £	Balance at 31 March 2025 £
Restricted funds					
Child Sponsorship	78,095	54,440	61,100	-	71,435
Family Aid and Medical Funds	19,776	3,400	5,500	-	17,676
Family Love	-	435	10,100	9,665	-
Children's Hearts	-	1,605	24,463	22,858	-
Love without Borders	1,080	540	1,620	-	-
Isle of Hope	2,150	168	30,208	30,040	2,150
New Beginnings	-	11,574	11,851	277	-
Tony Hawks Centre	1,212	7,316	32,862	25,546	1,212
THC Reserve	18,538	36,515	23,591	-	31,462
Sisters	336	120	446	-	10
Esther House (Ora Moldova)	-	582	6,073	5,491	-
Little Lighthouse	-	6,096	34,694	28,598	-
Makariv	113,053	-	-	-	113,053
Other	25,876	28,121	35,050	14,467	33,414
Ukraine Emergency Appeal	271,225	204,415	50,435	-	425,205
Total Restricted	531,342	355,327	327,992	136,941	695,618

Child sponsorship funds were used to support children and young people in Children's Hearts, Tony Hawks Centre, Isle of Hope, New Beginnings, Little Lighthouse, Esther House and Abandoned Babies projects.

The projects are described in detail in the trustees report.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed £	Net current £	Total £
Restricted funds	-	695,618	695,618
Unrestricted funds	227	301,036	301,263
	227	996,654	996,881

The reserving policy and explanation of the current level of reserves are detailed on page 4.

**CHILDAID to Eastern Europe
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2025**



	General fund £	Restricted funds £	Total 2025 £	Total 2024 £
INCOMING RESOURCES				
Donations	152,285	355,327	507,612	488,236
Legacies	45,586	-	45,586	26,089
Interest received	31,707	-	31,707	18,145
Trading	7,404	-	7,404	10,115
Total incoming resources	236,982	355,327	592,308	542,586
RESOURCES EXPENDED				
<u>Activities in furtherance of the charity's activities</u>				
Aid and contributions	5,618	327,992	333,610	469,598
<i>Projects co-ordination and support costs</i>				
Wages and salaries	63,350	-	63,350	70,070
Employer NIC	1,939	-	1,939	-
Staff pensions	10,758	-	10,758	9,847
Contractors	-	-	-	126
Travel (UK and overseas)	1,767	-	1,767	1,107
Rent, service charge, rates and insurance	3,657	-	3,657	13,876
Insurance	417	-	417	-
Telephone and internet	253	-	253	311
Computer consumables and other costs	791	-	791	2,503
Newsletter and associated costs (75%)	2,501	-	2,501	2,135
Postage	766	-	766	847
Stationery	289	-	289	701
Photocopier	563	-	563	472
Advertising and sundries	166	-	166	-
Bank Charges	1,598	-	1,598	2,172
Depreciation	227	-	227	303
	94,659	327,992	422,651	574,069
<u>Fundraising and publicity</u>				
Newsletter and associated costs (25%)	834	-	834	712
Trading costs	5,680	-	5,680	5,781
Wages and salaries	24,740	-	24,740	28,190
Employer NIC	757	-	757	-
Staff pensions	4,188	-	4,188	3,962
Publicity	1,600	-	1,600	2,448
Other fundraising costs	1,600	-	1,600	1,513
	39,399	-	39,399	42,605
<u>Management and administration</u>				
Wages and salaries	3,343	-	3,343	3,144
Employer NIC	102	-	102	-
Staff pensions	566	-	566	442
Foreign exchange loss	86	-	86	-
Office cost	1,272	-	1,272	-
Audit and accountancy	1,410	-	1,410	1,410
Other management and administration costs	13	-	13	720
Software impairment	39,250	-	39,250	-
	46,042	-	46,042	5,715
Total resources expended	180,099	327,992	508,091	622,389

**CHILDAID to Eastern Europe
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2025**



	General Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Total resources expended	180,099	327,992	508,091	622,389
Net incoming resources before transfers	56,883	27,335	84,217	(79,803)
Transfers	(136,941)	136,941	-	-
Net incoming resources for the year	(80,058)	164,276	84,217	(79,803)
Tax on profit on ordinary activities	-	-	-	-
Net movement in funds	(80,058)	164,276	84,217	(79,803)
Fund balances brought forward at 1 April 2024	381,320	531,342	912,662	992,464
Fund balances carried forward at 31 March 2025	301,262	695,618	996,879	912,661

CHILDAID TO EASTERN EUROPE

England & Wales - Charity number 281099

Accounts



CHILDAID TO EASTERN EUROPE (CHILDAID)

Registered charity number 281099

Company Number 1511367

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2024

*BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD*

CHILDAID to Eastern Europe
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YEAR ENDED 31 MARCH 2024



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**CHILDAID to Eastern Europe
COMPANY INFORMATION
YEAR ENDED 31 MARCH 2024**



PATRONS

The Very Revd John Arnold
Dr Gavin Ashenden
Robert Brinkley CMG
The Right Revd Simon Burton-Jones
Rt Hon Gary Streater MP

TRUSTEES

James Parsons (chair)
Felix Corley
Mark Dennis (Hon. Treasurer)
Paul Pearson
Anne Thompson
Gaynor Cobb
Nathan Brown

DETAILS FOR CORRESPONDENCE

ChildAid to Eastern Europe
PO Box 200, Bromley Kent, BR1 1QF
Tel 020 8460 6046
E-mail info@childaidee.org.uk
Web www.childaidee.org.uk
Registered Charity 281099
Registered Company 1511367
Registered in England & Wales
Registered Office Kingfisher House

21-23 Elmfield Road
Bromley, Kent, BR1 1LT

COMPANY SECRETARY and DIRECTOR

Martin Wilcox

BANKERS

HSBC
184 High Street
Bromley
BR1 1HE

INDEPENDENT EXAMINERS

BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



a) Governance, Structure and Management

Legal Status and Objects

ChildAid to Eastern Europe (ChildAid) is a registered Christian charity in England and Wales (Charity Commission number 281099) and a company limited by guarantee (number 1511367). ChildAid began in 1973 as a charitable initiative of the Keston Institute which had a particular interest in monitoring the extent of religious persecution in the then Soviet Union and assisting its victims.

Today, ChildAid transforms the material and spiritual lives of abandoned babies, children living in vulnerable families, orphans, families and children affected by the conflict in Ukraine, and children and young people living with physical and intellectual disability in Belarus, Moldova, and Ukraine. We achieve this by working with our established, independent partner organisations in these countries.

The Board of Trustees

ChildAid is governed by a volunteer Council of Management, (Board of Trustees). The Board of Trustees has ultimate responsibility for the governance and strategic direction of ChildAid, ensuring that the charity upholds its ethos and values and delivers its objectives.

Trustees are appointed by invitation and election following a period of observation in order to deploy a wide range of skills and experience which are essential to good governance. The balance of Trustees is kept under review and each trustee is permitted to serve a maximum of two four year terms when a one year break is required before seeking re-election.

ChildAid maintains declaration of eligibility plus a Conflicts of Interest & Loyalty policy which trustees read and sign annually. The Board also reviews any Conflicts of Interest at each Board meeting.

Trustees meet quarterly and also participate in programmes and sub-committees tailored to their particular expertise, experience and knowledge.

There are three sub-committees:

1. Projects
2. Marketing, including Fundraising, Supporter Relations and Communications
3. Strategy, Finance, Governance and Human Resources

These groups report to the full Board of Trustees.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



Ethos and Values

ChildAid is a Christian charity, but it is not exclusive. It is inter-denominational in its Board participation, project partnership and supporter base.

The practical help our partners give is entirely unconditional. It is never contingent upon or restricted by whether a child, young person or his/her family, carers or others has a faith or not.

Management

Operational management of ChildAid is delegated by the Trustees to the Director and with him to specialist staff. The Director is accountable to the Board of Trustees for the stewardship of the charity. As Company Secretary, the Director attends all meetings of the full Board but has no voting rights and is also ex officio on its sub-committees.

Employees and Project Partners

ChildAid is committed to creating a safe, vibrant and creative work place and recognises the importance of having a diverse workforce both in the UK and, through our project partners, in the countries where services are delivered.

ChildAid works to ensure that access to employment development, training and relevant resources are available to all employees and project partners and that they are treated on merit, fairly, and with respect and dignity for the valuable contribution they make to transforming young lives.

Each of the Project Partners is constitutionally independent. ChildAid agrees its financial contribution to their work each year in advance. Any additional expenditure is approved by the Board of Trustees.

Similarly, all new aid projects, or extensions to existing work and costs incurred thereby are approved by the Board of Trustees.

Volunteers

ChildAid is fortunate to receive the support of a number of faithful volunteers to help in its administrative and publicity tasks within the Bromley office and further afield.

Public Benefit

Our services meet the public benefit category "the relief of those in need, by reason of youth, age, ill health, disability, financial hardship and other disadvantage." ChildAid's other charitable purposes for public benefit include: the relief of poverty; the advancement of education, the advancement of human rights and the advancement of health and of citizenship or community development.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



Risk Management

The Board of Trustees maintains a Risk Register and there are formal processes in operation which provide a robust framework for managing risk in all parts of the charity. These processes are designed to provide a reasonable assurance against the risk of error, fraud, misuse, inappropriate or ineffective use of finances and other resources. Both the internal controls and external independent examination evaluate the effectiveness of these processes across all our activities.

The trustees ensure that the charity maintains sound risk management systems and that appropriate actions are taken to properly mitigate risk. The Finance sub-committee monitors and reviews these arrangements and reports to the full Board on their effectiveness. The charity has in place a number of key policy documents, including Child and Vulnerable Adult Safeguarding, Anti-Money Laundering and Anti-Fraud and Corruption.

ChildAid has not maintained long-term investments to generate funds for future work. Funds are held for short- and medium-term spending only. For that reason, such funds are held by mainstream British financial institutions allowing reasonable access to meet short- and medium-term aid commitments consonant with maximising interest.

ChildAid has not in this year, and does not intend to the immediate future, employed the services of third party professional fundraisers or employed the services of a commercial fundraising entity to raise funds in accordance with the Charities (Protection and Social Investment) Act 2016.

ChildAid's management takes a prudent view towards its reserve policy and consequently maintains an unrestricted reserve fund of 3 months' grants to project partners and 1 month for UK operating costs. The balance of unrestricted funds is important as it allows provision for:-

- any decline in giving owing to the difficult economic conditions;
- continued planned increases in grant levels;
- plans to provide additional project work, especially in Moldova and Ukraine.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



b) Report on Charitable Activities

We have worked alongside most of our partners for many years and they are well known to us and trusted. We continually seek to not only support their ongoing mission and ministry, but also to assist them with any development plans, as well as providing one off support where we can make a demonstrable impact.

BELARUS

Isle of Hope, Minsk

The Isle of Hope is a day centre for young adults with disabilities. There is a holistic programme of services on offer, including art and music therapy, outings and psychological and therapeutic care, all provided free of charge by the specialist staff members. Thanks to its nature as a day centre, Isle of Hope enables primary caregivers to seek paid employment whilst their child is being cared for, helping to increase household income beyond the meagre state benefits afforded to the carers of adults with disabilities.

The centre's facilities include a gym, workshop space for ceramics and woodwork, music classes and communal dining area. Beyond the therapeutic activities on offer, beneficiaries are also encouraged to take ownership of the centre, helping to clean, maintain the garden, and generally look after the premises. Isle of Hope is 100% reliant upon the funding received from ChildAid.

Case Study:

Each activity planned for the young people has a goal of not just filling their time whilst at the Isle of Hope, but to also meet specific developmental needs. So for example, when they gather outside to clear leaves they are working together as a team, getting the exercise many of them do not get otherwise, and knowing that they they are performing a useful and helpful task. Others, such a Maxim who started at the Centre this year, can be hyper-active and so the Isle of Hope team have been planning activities to keep his mind and body occupied. Already he has shown signs of being calmer which will also be a considerable help to his mother.

Sisters of St Elisabeth, Minsk and environs

There has been no connection with the Sisters this year.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



MOLDOVA

Tony Hawks Children's Health Centre, Chisinau

The Tony Hawks Centre provides a multi-functional rehabilitation programme of therapies and parental education, free of charge. This includes physio, massage, speech, music, play sensory and hydro therapies; each child receives a range of services that benefits their specific condition.

Yearly, the Centre cares for nearly 600 chronically ill children from socially vulnerable families. Services are offered from birth up until 15 years old. The centre's main missions are to optimise the child's potential and enhance development as the child grows. This is also supported by the goal to fully integrate the child into mainstream society.

The Rotary funded multi-year programme to train Moldovan therapists in the disciplines of occupational therapy has continued. UK sensory therapist, Caroline Robinson delivered training on Sensory Integration and Pakistan-based occupational therapist, Neelum Zehra, delivered two modules, Play & Music and Psychological & Emotional Skills. The programme will run until 2025 and has helped in progressing the formation of a parliamentary group on occupational therapy and discussions with the state medical university towards an ultimate goal of developing a dedicated occupational therapy course.

THC receives some funding from the state, renting its previous premises as a residential flat, and some private use of the hydro-therapy pool and the newly extended therapy rooms. However, it still relies heavily on ChildAid funding.

Case study:

By offering families free therapy that they otherwise could never afford, the Tony Hawks Centre helps children with disabilities achieve their best possible outcomes.

Five year old Maria has mobility difficulties. She is a bright young girl, always smiling and communicates well. Her parents have sought to enrol her into kindergarten. Her difficulties in standing and the constant need of support to orientate and move her are serious limitations in accessing kindergarten studies. The Tony Hawks Centre have been working to strengthen and improve her mobility. There are already positive signs that it will not be too long before Maria will be able to have enough control and mobility for her to be able to go to the kindergarten, and thereby embark on a life-changing education.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



Esther House (Ora Moldova)

In the rural village of Valcinet, Esther House (run by Ora Moldova) is a pillar for the community. An after-school club, their doors open at 1pm and they support 70 children, with 20-25 children attending daily. Many of these children, due to family circumstances and poverty, are at risk of exploitation and falling into crime. Esther House is a safe, second home to go after school, learn life-skills and build community.

The centre provides a range of activities including homework help, cooking, arts and crafts, performance of traditional Moldovan dance and theatre and lessons on practical life skills like personal hygiene. The programme is designed specifically to help the children develop into well-adjusted and educated young adults. Esther House is 100% reliant upon the funding received from ChildAid.

Case study:

Economic conditions in Moldova have been even harder since the war began in neighbouring Ukraine. Sophia's mother, like very many, is unemployed and her father can only find seasonal agricultural work. They have benefits of £180/month and some income from produce they can sell. Their home is old and in need of renovation as only two of the four rooms are habitable. As with many houses in the village they are not connected to the mains water supply and water is drawn from a well some 200m from the house. Despite these hardships the family, which includes a brother and now a new baby, are healthy and happy. As well as the many visits to Esther House for fun, fellowship and lessons, Sophia received school equipment (stationery, backpack, uniform) and the family were provided with food parcels.

High School, Valcinet

The centre's director is also the Principal at the local secondary school. In recent years ChildAid has supported the school through Rotary funded projects to completely re-stock the library, to provide computers for the IT class, and to provide laptops, projectors and screens for each classroom to aid digital learning. Improvement in results have already been identified.

This year funding was provided to purchase a wide range of science teaching aids and agreement made to have purchased and installed playground equipment in the next financial year.

Mother and Child Hospital, Chisinau, Moldova

ChildAid has in the past partnered with UK charity MAD-Aid and their rehabilitation centre in northern Moldova. They have embarked on a full refurbishment of the neo-natal ward in the Mother & Child Hospital. ChildAid were able to offer financial support as well as source and transport from the UK an incubator and two Resuscitaire machines.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



Family Love, Transnistria

Located in the disputed, impoverished territory of Transnistria, Family Love links in with local churches and the authorities (social services) to identify very poor families who are at risk of abandoning their children to the State through poverty. These families are provided with what they need to remain together: clothes, food, medication, and even social care support. A very successful project, Family Love has a proven track record of keeping families together through the toughest of circumstances. Family Love is virtually 100% reliant upon the funding received from ChildAid.

Case study:

Life is very hard in Transnistria. Family Love responded to a plea to help a family. The mother grew up in an orphanage after her father killed her mother in front of her. Her husband has a disability and is unable to work. They have four children and live in a rented apartment - child and disability benefits covers their rent alone. As is often the case, Family Love initially provided practical support in the form of food and hygiene products, medicines, nappies, clothes, shoes and school stationery. Once confidence and trust had been established, Family Love then arranged for lawyers to resolve the housing issues. They then encouraged the mother to start one of their short courses for under 35s to gain a profession. She had dreamt of being a cook and immediately signed up for the cooking course. She said: "I don't have enough words to express my gratitude to you. You helped me exactly when I needed it most. I will never forget this. Thank you for your participation in my life, for your willingness to always come to the rescue."

UKRAINE

Little Lighthouse, Makariv

The Little Lighthouse is a community project and rehabilitation therapy centre, treating children with disabilities and chronic illnesses. Services include physio-therapy, speech therapy, massage and psychological support. The centre sees 300-400 children annually. Little Lighthouse obtains some voluntary help and is able to secure funds for additional activities but, for the bulk of its operation it is 100% reliant upon the funding received from ChildAid.

Case study:

Maxim has severe hearing difficulties and has a cochlear implant and hearing aids. However, until attending Little Lighthouse he had received only the very basic of rehabilitation help - he could only communicate with grunts and gestures. Since being cared for by the Centre's specialists his communication has much improved and he now is able to pursue an education, when schools are not closed for bomb threats. When the war begun they went to Poland whilst his mother was pregnant. She gave birth to another son but he had breathing difficulties. The doctors in Poland saved the baby's life and his health improved. The family returned to Makariv once it seemed that the invaders would not return to the city. The baby again fell ill and struggled to breathe. The ambulance was unable to get to the family quick enough and despite resuscitation efforts, the baby died. Another sad tragedy in a country shattered daily by tragedies.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



New Beginnings, Mukachevo

The New Beginnings project is a family foster home and technical school dormitory for social orphans. At the dormitory, up to 12 young people enter a two to three year independent living programme. Here they are closely monitored by our project partners, with a ban on smoking and drinking, as well as a curfew. Beyond this, they also receive educational lessons to improve their school grades, helping them to enter seamlessly into mainstream society upon reaching adulthood. By having a permanent address, they are able to secure places in further education or employment. The young people take part in the programme freely and are receptive to the chance they have been given to build a firm foundation in their lives. ChildAid has funded several improvements and refurbishments to the dormitory.

The family foster home houses another 10 young people, living with our partners as their foster parents, who provide an example of loving and safe family life, as well as psychological support for the children's traumatic starts to life. A further adjacent building enables New Beginnings to move the older young people into a more independent area, until such a time as they can secure their own housing.

The project successfully prevents young people, especially those from the local Roma community, from entering institutionalised state 'care,' which often leads to problems in early adulthood including falling into crime and trafficking. This work is well regarded locally and they receive many referrals from social services. New Beginnings has a number of different programmes but for the dormitory work it is 100% reliant upon the funding received from ChildAid. New Beginnings has also provided regular support to the large number of internally placed persons from eastern Ukraine.

Case study:

Each year young people graduate from their studies and as such the New Beginnings programme. This year, Artem finished his studies as a pastry chef. Since starting with the programme he has matured and become more responsible and independent. He, like many teenagers, wanted to try everything, experience everything and these did bring problems. He had a difficult relationship with his foster family, and with the staff of the school and our partner. He did occasionally disappear for a few days with staff and police searching for him. Encouraging conversations were held with Artem and New Beginnings used a psychologist to help Artem understand that not every choice he made would lead him to a blessing, and that there are consequences for breaking rules. Other students also pulled together to help Artem, one in particular having a good influence on him. He listened to the advice provided. Upon reaching his 18th birthday, he decided to leave his foster family, with whom he had not had good relations, and live independently. He celebrated his birthday with his friends in the New Beginnings dormitory and said that it was the best day of his life. Now Artem is undergoing an internship and works in a local restaurant with his good friend and supporter from the New Beginnings programme.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



Children's Hearts, Kamianske

Children's Hearts provides a range of support for 350+ children from 100+ vulnerable local families and internally displaced refugee families. This includes a kids club where children can receive art and dance therapy, advice and simple therapy lessons for the caregivers of children with disabilities, food parcels and clothing, as well as administrative support ensuring families receive the correct benefits and state aid. The project is well-established in the area and is constantly receiving referrals from state services. Children's Hearts is 100% reliant upon the funding received from ChildAid.

During the year Children's Hearts has opened the doors of its centre, House of Light, much more frequently than during the first year of the invasion. Children who have little or no heating at home can warm up and take home thermos flasks filled with hot water, electronic devices can be recharged, help provided with school work, and have a healthy meal. Most of the children coming to the House have been visibly shaken by the threat of bombing, with many not able to sleep at night; some have become aggressive, others routinely swear when they had not done so before, and a few have even run-away from their homes to seek peace where there is none. The House of Light also hosted support groups specifically for mums, a space where questions can be asked and, where possible, a helpful answer offered. Many of these mums have lost jobs, and how to survive is an essential question to have answered. A teen club was also been established providing a chance for children to meet with others, to share experiences, be honest and open about their fears and anxieties, to gain knowledge and to support one another.

Case Study:

Even prior to the war, Ukraine was one of the poorest countries in Europe, it is now the poorest by far. A mother will receive child benefit of 850UAH per month – that is approximately £19 per month! This is payable only for the first three years. After that it is expected that mothers will find a job and earn their own money. The problem is that away from Kyiv and other large urban areas there are very few jobs and those that are available attract low pay. Maria has three children. She gave birth to her latest child with her prime motivation being to receive the £19 benefit to help feed her other children – they are over 3 years old so there are no benefits to support them. Not only is there no work for Maria, but few kindergartens are operating as there are no facilities for them to have bomb shelters. Children's Hearts ensure that mother's such as Maria are provided with basic essentials to care for their family.

Abandoned Babies

The abandoned babies programme is as much about preventing abandonment as it has been about caring for those abandoned. Due to the ongoing war the Baby Home and the Children's Hospital in Kamianske, Ukraine has continued to not require support from Children's Hearts. However, it is anticipated that the hospital will ask for our partner to once again return to the ward for children without parents, and have a nurse caring for them in lieu of their missing mothers.

Projects such as Children's Hearts in Ukraine and Family Love in Transnistria, Moldova are especially focused on keeping families together and preventing abandonment.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



Retreat Centre, Makariv (The Lighthouse)

This is our long term project to build community/children's/rehabilitation centre in the outskirts of Makariv.

Whilst final planning designs and documents for quotations were drawn up, with the final substantial level of fees paid, this project will now be on hold until full cessation of hostilities and an assessment of the cost viability undertaken given that a whole country will need to be re-built.

Support for Ukraine

ChildAid has continued to support our main partners as they offer support to refugee families and to children affected by the ongoing conflict. Plans are being discussed with UK and Ukrainian child psychologists and therapists to extend support to include trauma counselling to children and carers.

ChildAid has also supported other groups within Ukraine:

Kharkiv:

We have provided regular support to a team of volunteers who are supporting families and elderly who have not, or cannot, leave this dangerous area. They have provided support to many outlying towns and villages in terms of food parcels, clothing and medicines.

Uzhhorod:

Support for the Mother & Baby Centre in western Ukraine continued, although with ChildAid's blessings they elected to divert some of this support to help provide relief to the Kherson region when the dam flooding occurred. The Mother & Baby Centre was less in use towards the end of the year and the team were called upon to support three orphanages set up to house children brought in from the Donetsk region.

Humanitarian Aid Shipments

ChildAid is not a charity that tends to send physical aid, however we are occasionally offered, and gratefully receive, mobility and healthcare items.

NRS Healthcare, Littlehampton donated items of high quality and good condition which were delivered to the Tony Hawks Centre along with clothing and blankets for Ora Moldova. A further shipment of clothing and computers was made to Ora Moldova.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



c) Our Financial Review

Supporters and donors have since the Russian invasion of Ukraine given generously and selflessly. It was inevitable that income would fall in this period, down 36% on the exceptionally high level of 2022/23. However, income not within the restricted gifts for our Ukrainian Emergency Aid fell by only 16%. We continued to take a cautious approach in the use of the Ukrainian Emergency Aid allowing for the need to provide support for the mental health issues which are already being experienced by children across all of our partners in Ukraine.

The aid provided for the Ukraine emergency war relief continued to be a dominant part of our direct aid expenditure. However, there was also a 36% increase in the amount of all other aid grants to our partners, especially in support of the Tony Hawks Centre thanks to generous support for an extension to their building.

As reported last year, the claim by our previous landlord which we tried to contest and succeeded in substantially reducing, was paid this year to avoid potentially greater legal fees. Virtually all other non-aid costs were below the previous year's levels.

Reserves continue to be high at the year end with the greatest proportion relating to the Emergency Ukraine Aid and our need, ability and planning for necessary expenditure.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024**



d) Future Plans

The ongoing war continues to occupy much of our prayers and planning. Whilst limiting some of our activities we will continue to seek to fulfill as much of our mission as possible.

Away from the conflict we will continue with the support of all partners financially and emotionally. Additional areas of activity we will pursue include:

- providing play equipment to the school in Valcinet, where our partner Esther House is
- seek to replicate support of the Valcinet school in another rural school
- Undertake more occupational therapy training in Moldova
- Deliver more trauma care training to our partners

At this point in time it seems unlikely that it will be possible to re-start the long-term goal of developing the site in Makariv for the community/children's centre. We continue to monitor and consider opportunities. Internally, we continue to maximise on efficiencies to be gained in our method of working with all office space now given up so we only use a garage for storage and co-working space for regular face-to-face team meetings. Even further savings on administrative costs will be now available.

Faith continues to be at the core of who we are, what we stand for and how we operate.

**CHILDAID to Eastern Europe
STATEMENT OF TRUSTEES' / DIRECTORS' RESPONSIBILITIES
YEAR ENDED 31 MARCH 2024**



The Trustees (who are also directors of ChildAid to Eastern Europe for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

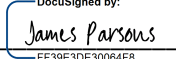
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant financial information of which the company's independent examiner is unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by

DocuSigned by:

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J Parsons

Chair

25-June-2024

**CHILDAID to Eastern Europe
REPORT OF THE INDEPENDENT EXAMINER
YEAR ENDED 31 MARCH 2024**



I report on the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 16 to 24.

Respective responsibilities of trustees and examiner

a) The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

b) Having satisfied myself that an audit is not required, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:	Shahzad Fayyaz
Organisation:	BizNav, Chartered Accountants
Relevant professional qualification or body:	ICAEW
Address:	36 Scotts Road, Bromley, BR1 3QD
Date:	25-Jun-24

CHILDAID to Eastern Europe
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024



CHILDAID to Eastern Europe (CHILDAID)

	<i>General Fund</i>	<i>Restricted funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Incoming resources				
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	248,049	240,187	488,236	831,081
Legacies	26,089		26,089	7,960
<i>Activities for generating funds</i>				
Trading	10,115		10,115	10,463
<i>Investment income</i>				
Interest receivable	18,145		18,145	7,630
Total incoming resources	302,399	240,187	542,586	857,133
Resources expended				
Costs of generating funds				
Fundraising costs of grants and donations	36,825		36,825	48,237
Trading costs	5,781		5,781	6,599
Charitable activities				
Grant funding of activities	4,445	465,153	469,598	414,442
Projects co-ordination and support costs	104,470		104,470	110,486
Governance costs	5,715		5,715	3,149
Total resources expended	3 157,236	465,153	622,389	582,913
Net incoming/(outgoing) resources before transfers	145,163	(224,966)	(79,803)	274,220
Transfers	(151,983)	151,983		
Net income for the year	(6,820)	(72,983)	(79,803)	274,220
Tax on profit on ordinary activities				
Net movement in funds	(6,820)	(72,983)	(79,803)	274,220
Fund balances brought forward at 1 April 2023	12 388,140	604,324	992,464	718,244
Fund balances carried forward at 31 March 2024	13 381,320	531,341	912,661	992,464

All recognised gains and losses are reflected through the statement of financial activities and no separate statement of Total recognised gains or losses is presented. There were no discontinued activities during the current or preceding year.

The only change in fund balances arises from the net income from the year.

CHILDAID to Eastern Europe
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024




		2024		2023	
	Note	£	£	£	£
FIXED ASSETS					
Intangible fixed assets	7		39,250		37,250
Tangible fixed assets	8		908		400
			<u>40,158</u>		<u>37,650</u>
CURRENT ASSETS					
Stock	9	2,994		2,947	
Debtors	10	1,868		493	
Cash at bank and in hand		869,701		956,255	
		<u>874,563</u>		<u>959,695</u>	
CREDITORS: amounts falling due within one year	11	<u>(2,060)</u>		<u>(4,881)</u>	
NET CURRENT ASSETS			<u>872,502</u>		<u>954,814</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>912,661</u>		<u>992,464</u>
FUNDS					
Restricted funds	13		531,342		604,324
Designated funds			-		
Unrestricted fund	13		381,320		388,140
			<u>912,661</u>		<u>992,464</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts,
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

They were approved by the trustees on 25 June 2024 and signed on their behalf:

DocuSigned by:


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James Parsons

Trustee

Company registration number 1511367

DocuSigned by:


 FF39E3DE30064F8...

Mark Dennis

Honorary Treasurer, Trustee

**CHILDAID to Eastern Europe
NOTES to THE ACCOUNTS
YEAR ENDED 31 MARCH 2024**



1. STATUS

The company is limited by guarantee and has no share capital. The liability of the members in the event of winding-up, or winding-up within one year of ceasing to be a member, is limited to £1 per member.

2. ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice issued by the Charity Commissioners in 2015 and applicable accounting standards. The particular accounting policies adopted are described below.

Income

Donations are credited to the income and expenditure account when received. Tax credits recoverable are matched to covenants and gift aid received. All other income and expenditure is dealt with in the period to which it relates.

Expenditure

Expenditure is accounted for on a payable basis and has been analysed between:

- (i) Costs of generating funds– all expenditure to enhance fundraising and promote the objects of the charity.
- (ii) Charitable activities (including projects co-ordination and support costs) – all expenditure directly related to the objects of the charity.
- (iii) Governance costs – all expenditure to comply with statutory and legal requirements.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life. Intangible assets are capitalised software development costs. There has been no amortisation during the year as the asset is currently not available to be used.

Depreciation

Depreciation is provided on a basis to write off the cost over the estimated lives of the assets. The rates of depreciation are as follows:

Furniture and Office Equipment: 25% on reducing balance.

Stock

Stock is valued at the lower of cost and net realisable value for items sold for profit, and zero for items to be donated as charitable giving.

Pensions

The charity contributes to a defined contribution pension scheme and/or employees own stakeholder pension funds. The cost of the contributions made by the charity to the scheme/funds is charged to the statement of financial activities as incurred.

CHILDAID to Eastern Europe
NOTES to THE ACCOUNTS
YEAR ENDED 31 MARCH 2024



3. RESOURCES EXPENDED

				2024	2023
	<i>Staff costs (see note 5)</i>	<i>Depreciation</i>	<i>Other costs</i>	<i>Total</i>	<i>Total</i>
	£	£	£	£	£
Costs of generating funds					
Fundraising and publicity	32,152	-	4,673	36,825	48,237
Trading	-	-	5,781	5,781	6,599
Charitable activities					
Grant funding of activities (note 12)	-	-	469,598	469,598	414,442
Projects co-ordination and support costs	79,917	303	24,251	104,470	110,486
Governance costs	3,585	-	2,130	5,715	3,149
	115,654	303	506,432	622,389	582,913

Resources Expended include allocation of Staff Costs based on time allocated across each category.

4. SURPLUS FOR THE YEAR

	2024	2023
	£	£
This is stated after charging:		
Accountants' fees – (Independent examination)	1,410	1,320
Depreciation	303	133
	1,713	1,453

5. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	98,412	99,192
Social security costs	2,992	3,561
Staff pensions	14,251	13,065
	115,654	115,818

No employee had emoluments of more than £60,000 during the year.

Pension Scheme

The charity offered, and one employee accepted, a salary sacrifice arrangement in order to enhance their pension contributions. The assets of the pension scheme are held separately from those of the charity in independently administered funds. The pension cost represents contributions payable by the charity to the funds and amounted to £14,251 (2023: £13,065).

Average Number of Employees

The average number of full time equivalent employees during the year was made up as follows:

	2024	2023
	No	No
Office and management	3	3

Trustees

During the year, no remuneration was received by the Trustees. Reimbursed travelling and other expenses of £nil (2023: £nil) were paid to the Trustees.

CHILDAID to Eastern Europe
NOTES to THE ACCOUNTS
YEAR ENDED 31 MARCH 2024



6. TAXATION

The company is a registered Charity and is not liable to taxation on non-trade income.

Tax is not due on trade profits.

	2024	2023
	£	£
Corporation tax on profit from ordinary trade activities		
Current year	-	-

7. INTANGIBLE FIXED ASSETS

	Software Development
	£
COST	
At 1 April 2023	37,250
Additions	<u>2,000</u>
At 31 March 2024	<u>39,250</u>
DEPRECIATION	
At 1 April 2023	-
Charge for year	-
On disposals	<u>-</u>
At 31 March 2024	<u>-</u>
NET BOOK VALUE	
At 31 March 2024	<u>39,250</u>
At 31 March 2023	<u>37,250</u>

CHILDAID to Eastern Europe
NOTES to THE ACCOUNTS
YEAR ENDED 31 MARCH 2024



8. TANGIBLE FIXED ASSETS

	Furniture and Office Equipment £
COST	
At 1 April 2023	9,948
Additions	810
At 31 March 2024	<u>10,758</u>
DEPRECIATION	
At 1 April 2023	9,547
Charge for year	303
On disposals	-
At 31 March 2024	<u>9,850</u>
NET BOOK VALUE	
At 31 March 2024	<u>908</u>
At 31 March 2023	<u>400</u>

9. STOCKS

	2024	2023
	£	£
Goods for resale	2,994	2,947

10. DEBTORS : due within one year

	2024	2023
	£	£
Prepayments and accrued income		493
Tax recoverable	1,868	
	<u>1,868</u>	<u>493</u>

11. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Social security and other taxes		2,906
Pension contribution	650	655
Accruals	1,410	1,320
	<u>2,060</u>	<u>4,881</u>

**CHILDAID to Eastern Europe
NOTES to THE ACCOUNTS
YEAR ENDED 31 MARCH 2024**



12. FUNDS

	Balance at 1 April 2023 £	Income £	Grants £	Transfers £	Balance at 31 March 2024 £
Restricted funds					
Child Sponsorship	84,074	55,536	61,678	163	78,095
Family Aid and Medical Funds	21,366	1,510	3,100	-	19,776
Family Love	-	1,035	6,000	4,965	-
Helping Hands	-	-	-	-	-
Children's Hearts	-	2,461	26,023	23,562	-
Love without Borders	540	540	-	-	1,080
Isle of Hope	2,150	1,227	32,754	31,527	2,150
New Beginnings	-	649	13,605	12,956	-
Tony Hawks Centre	-	10,892	31,354	21,674	1,212
THC Reserve	36,503	38,077	56,042	-	18,538
Sisters	1,000	120	784	-	336
Esther House (Ora Moldova)	-	887	5,692	4,805	-
Little Lighthouse	-	3,819	36,024	32,205	-
Makariv	113,053	-	-	-	113,053
Other	28,593	8,987	31,830	20,126	25,876
Ukraine Emergency Appeal	317,044	114,447	160,266	-	271,225
Total Restricted	604,324	240,187	465,153	151,983	531,342

Child sponsorship funds were used to support children and young people in the Helping Hands, Children's Hearts, Tony Hawks Centre, Isle of Hope, New Beginnings, Little Lighthouse, Esther House and Abandoned Babies projects.

The projects are described in detail in the trustees report.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed £	Net current £	Total £
Restricted funds	-	531,342	531,342
Unrestricted funds	303	381,017	381,320
	303	912,359	912,661

The reserving policy and explanation of the current level of reserves are detailed on page 4.

CHILDAID to Eastern Europe
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2024



	General fund £	Restricted funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES				
Donations	248,049	240,187	488,236	831,081
Legacies	26,089	-	26,089	7,960
Interest received	18,145	-	18,145	7,630
Trading	10,115	-	10,115	10,463
Total incoming resources	302,399	240,187	542,586	857,133
RESOURCES EXPENDED				
<u>Activities in furtherance of the charity's activities</u>				
Aid and contributions	4,445	465,153	469,598	414,442
<i>Projects co-ordination and support costs</i>				
Wages and salaries	70,070	-	70,070	68,022
Staff pensions	9,847	-	9,847	8,649
Contractors	126	-	126	51
Travel (UK and overseas)	1,107	-	1,107	1,631
Rent, service charge, rates and insurance	13,876	-	13,876	20,586
Telephone and internet	311	-	311	374
Computer consumables and other costs	2,503	-	2,503	2,258
Newsletter and associated costs (75%)	2,135	-	2,135	2,912
Postage	847	-	847	1,061
Stationery	701	-	701	1,653
Sundries	472	-	472	254
Bank Charges	2,172	-	2,172	2,902
Depreciation	303	-	303	133
	108,916	465,153	574,069	524,928
<u>Fundraising and publicity</u>				
Newsletter and associated costs (25%)	712	-	712	971
Trading costs	5,781	-	5,781	6,599
Wages and salaries	28,190	-	28,190	32,778
Staff pensions	3,962	-	3,962	4,168
Publicity	2,448	-	2,448	4,684
Other fundraising costs	1,513	-	1,513	5,636
	42,605	-	42,605	54,836
<u>Management and administration</u>				
Wages and salaries	3,144	-	3,144	1,952
Staff pensions	442	-	442	248
Audit and accountancy	1,410	-	1,410	1,320
Other management and administration costs	720	-	720	372
	5,715	-	5,715	3,149
Total resources expended	157,236	465,153	622,389	582,913

**CHILDAID to Eastern Europe
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2024**



	General Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
Total resources expended	157,236	465,153	622,389	582,913
Net incoming resources before transfers	145,163	(224,966)	(79,803)	274,220
Transfers	(151,983)	151,983	-	-
Net incoming resources for the year	(6,820)	(72,983)	(79,803)	274,220
Tax on profit on ordinary activities	-	-	-	-
Net movement in funds	(6,820)	(72,983)	(79,803)	274,220
Fund balances brought forward at 1 April 2023	388,140	604,324	992,464	718,244
Fund balances carried forward at 31 March 2024	381,320	531,341	912,661	992,464

CHILDAID TO EASTERN EUROPE

England & Wales - Charity number 281099

Accounts



CHILDAID TO EASTERN EUROPE (CHILDAID)

Registered charity number 281099

Company Number 1511367

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2023

*BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD*

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PATRONS

The Very Revd John Arnold
Dr Gavin Ashenden
Robert Brinkley CMG
The Right Revd Simon Burton-Jones
Rt Hon Sir Gary Streeter MP

TRUSTEES

James Parsons (chair)
Gordon Harris (resigned 20 September 2022)
Felix Corley
Mark Dennis (Hon. Treasurer)
Paul Pearson
Anne Thompson
Dr Jovita Anikinaite (an observer from 23 September 2022)
Gaynor Cobb
Nathan Brown

DETAILS FOR CORRESPONDENCE

ChildAid to Eastern Europe
PO Box 200, Bromley Kent, BR1 1QF
Tel 020 8460 6046
E-mail info@childaidee.org.uk
Web www.childaidee.org.uk
Registered Charity 281099
Registered Company 1511367
Registered in England & Wales
Registered Office Kingfisher House
21-23 Elmfield Road
Bromley, Kent, BR1 1LT

COMPANY SECRETARY and DIRECTOR

Martin Wilcox

BANKERS

HSBC
184 High Street
Bromley
BR1 1HE

INDEPENDENT EXAMINERS

BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD

a) Governance, Structure and Management

Legal Status and Objects

ChildAid to Eastern Europe (ChildAid) is a registered Christian charity in England and Wales (Charity Commission number 281099) and a company limited by guarantee (number 1511367). ChildAid began in 1973 as a charitable initiative of the Keston Institute which had a particular interest in monitoring the extent of religious persecution in the then Soviet Union and assisting its victims. It was then known as “Aid to Russian Christians” (ARC).

Today, ChildAid transforms the material and spiritual lives of abandoned babies, children living in vulnerable families, orphans, families and children affected by the conflict in Ukraine, and children and young people living with physical and intellectual disability in Belarus, Moldova, and Ukraine. We achieve this by working with our established, independent partner organisations in these countries.

The Board of Trustees

ChildAid is governed by a volunteer Council of Management, (Board of Trustees). The Board of Trustees has ultimate responsibility for the governance and strategic direction of ChildAid, ensuring that the charity upholds its ethos and values and delivers its objectives.

Trustees are appointed by invitation and election following a period of observation in order to deploy a wide range of skills and experience which are essential to good governance. The balance of Trustees is kept under review and each trustee is permitted to serve a maximum of two four year terms when a one year break is required before seeking re-election.

ChildAid maintains declaration of eligibility plus a Conflicts of Interest & Loyalty policy which trustees read and sign annually.

Trustees meet quarterly and also participate in programmes and sub-committees tailored to their particular expertise, experience and knowledge.

There are three sub-committees:

1. Projects
2. Marketing, including Fundraising, Supporter Relations and Communications
3. Strategy, Finance, Governance and Human Resources

These groups report to the full Board of Trustees.

Ethos and Values

ChildAid is a Christian charity, but it is not exclusive. It is inter-denominational in its Board participation, project partnership and supporter base.

The practical help our partners give is entirely unconditional. It is never contingent upon or restricted by whether a child, young person or his/her family, carers or others has a faith or not.

Management

Operational management of ChildAid is delegated by the Trustees to the Director and with him to specialist staff. The Director is accountable to the Board of Trustees for the stewardship of the charity. As Company Secretary, the Director attends all meetings of the full Board but has no voting rights and is also ex officio on all its working groups.

Employees and Project Partners

ChildAid is committed to creating a safe, vibrant and creative work place and recognises the importance of having a diverse workforce both in the UK and, through our project partners, in the countries where services are delivered.

ChildAid works to ensure that access to employment development, training and relevant resources are available to all employees and project partners and that they are treated on merit, fairly, and with respect and dignity for the valuable contribution they make to transforming young lives.

Each of the Project Partners is constitutionally independent. ChildAid agrees its financial contribution to their work each year in advance. Any additional expenditure is approved by the Board of Trustees. Similarly, all new aid projects, or extensions to existing work and costs incurred thereby are approved by the Board of Trustees.

Volunteers

ChildAid is fortunate to receive the support of a number of faithful volunteers to help in its administrative and publicity tasks within the Bromley office and further afield.

Public Benefit

Our services meet the public benefit category "the relief of those in need, by reason of youth, age, ill health, disability, financial hardship and other disadvantage." ChildAid's other charitable purposes for public benefit include: the relief of poverty; the advancement of education, the advancement of human rights and the advancement of health and of citizenship or community development.

Risk Management

The Board of Trustees maintains a Risk Register and there are formal processes in operation which provide a robust framework for managing risk in all parts of the charity. These processes are designed to provide a reasonable assurance against the risk of error, fraud, misuse, inappropriate or ineffective use of finances and other resources. Both the internal controls and external independent examination evaluate the effectiveness of these processes across all our activities.

The trustees ensure that the charity maintains sound risk management systems and that appropriate actions are taken to properly mitigate risk. The Finance Working Group monitors and reviews these arrangements and reports to the full Board on their effectiveness. The charity has in place a number of key policy documents, including Child and Vulnerable Adult Safeguarding, Anti-Money Laundering and Anti-Fraud and Corruption.

ChildAid has not maintained long-term investments to generate funds for future work. Funds are held for short- and medium-term spending only. For that reason, such funds are held by mainstream British financial institutions allowing reasonable access to meet short- and medium-term aid commitments consonant with maximising interest.

ChildAid has not in this year, and does not intend to the immediate future, employed the services of third party professional fundraisers or employed the services of a commercial fundraising entity to raise funds in accordance with the Charities (Protection and Social Investment) Act 2016.

ChildAid's management takes a prudent view towards its reserve policy and consequently maintains an unrestricted reserve fund of 3 months' grants to project partners and 1 month for UK operating costs. The balance of unrestricted funds is important as it allows provision for:-

- any decline in giving owing to the difficult economic conditions;
- continued planned increases in grant levels;
- plans to provide additional project work, especially in Moldova and Ukraine.

b) Report on Charitable Activities

We have worked alongside most of our partners for many years and they are well known to us and trusted. The war in Ukraine has placed additional burdens on all partners, and we have briefly noted how each has been able to react to the devastating impact of war.

BELARUS

Isle of Hope, Minsk

The Isle of Hope is a day centre for young adults with disabilities. There is a holistic programme of services on offer, including art and music therapy, outings and psychological and therapeutic care, all provided free of charge by the 11 specialist staff members. Thanks to its nature as a day centre, Isle of Hope enables primary caregivers to seek paid employment whilst their child is being cared for, helping to increase household income beyond the meagre state benefits afforded to the carers of adults with disabilities.

The centre's facilities include a gym, workshop space for ceramics and woodwork, music classes and communal dining area. Beyond the therapeutic activities on offer, beneficiaries are also encouraged to take ownership of the centre, helping to clean, maintain the garden, and generally look after the premises. Isle of Hope is 100% reliant upon the funding received from ChildAid.

The Isle of Hope beneficiaries have shown great hospitality to the Ukrainian refugees, many of whom are passing through Minsk at the start of their journeys to safety. The young people have given them drawings, organised collections of clothes and food from the community, and keep them in their prayers.

Case Study:

The young adults at Isle of Hope are encouraged to follow their passions. Igor loves to paint, working with a teacher to create beautiful art together. When painting alone, he applies the techniques learnt from his teacher, and slowly his craft is getting better and better. During a difficult period with some issues at home, Igor began to paint chaotic, colourless pictures, making sounds conveying his upset as he worked. After working with a psychologist, Igor's mood noticeably improved, which was reflected in his drawings: his work was calmer, with bright colours and happy images of flowers, sun and grass returning into the frame.

Sisters of St Elisabeth, Minsk and environs

There has been no connection with the Sisters this year.

SIBERIA

Helping Hands, Chita

ChildAid no longer provides support to this or any project in Russia. Perhaps when the war ends and it becomes possible to offer Christ-filled love and care, we can return to help children and families who may also be seen as victims in their own country.

MOLDOVA

Tony Hawks Children's Health Centre, Chisinau

The Tony Hawks Centre provides a multi-functional rehabilitation programme of therapies and parental education, free of charge. This includes physio, massage, speech, music, play, sensory and hydro therapies; each child receives a range of services that benefits their specific condition. The THC is one of the only bespoke centres of its kind in Moldova.

Yearly, the Centre cares for nearly 600 chronically ill children from socially vulnerable families. Services are offered from birth up until 15 years old. The centre's main missions are to optimise the child's potential and enhance development as the child grows. This is also supported by the goal to fully integrate the child into mainstream society.

In March 2023, as part of a Rotary funded multi-year programme to train Moldovan therapists in the disciplines of occupational therapy, ChildAid facilitated a well-received training programme. This was delivered by UK-based disability experts, Charlotte Graham (occupational therapist) and Holly Garwell (physiotherapist) to 31 therapists and university staff (including 8 members of staff from the THC). This was one of ten modules and considered posture management within the care for children with disabilities. THC receives some funding from the state but is still relies heavily on ChildAid funding. It is hoped that the Centre has found a wonderful new medical director to guide it forward into the future.

Many Ukrainian refugees have passed through the Moldovan Capital, some settling, and others continuing their further journeys west through Europe. The Tony Hawks Centre has expanded its support to respond to this need. Initially opening up an aid warehouse to provide warm clothing, food, water, and essential hygiene products, the THC have gradually adapted their own medical programmes to assist some of the disabled children passing through the capital who could benefit from their services.

Case study

By offering families free therapy that they otherwise could never afford, the Tony Hawks Centre helps children with disabilities achieve their best possible outcomes. For 10 year old Cristina, kinesiotherapy and hydrotherapy sessions have been working wonders to relieve pain caused by scoliosis. Cristina's condition, Verning-Hoffman Signal Amyotrophy, is progressing fast, so the family are so grateful for her free therapy. Cristina is a bright young girl, who studies hard and was awarded Best Student of the Year at her school. She loves fashion, make-up and doing her hair. Her family is very typical of those at the Tony Hawks Centre; salaries are so low in Moldova that her dad has gone to Germany for work. To support the family financially, the Tony Hawks Centre also provides free transport to and from Cristina's therapy sessions, as well as hygiene products for the whole family.

Esther House (Ora Moldova)

In the rural village of Valcinet, Esther House (run by Ora Moldova) is a pillar for the community. An after-school club, their doors open at 1pm and they support 70 children, with 20-25 children attending daily. Many of these children, due to family circumstances and poverty, are at risk of exploitation and falling into crime. Esther House is a safe, second home to go after school, learn life-skills and build community.

The centre provides a range of activities including homework help, cooking, arts and crafts, performance of traditional Moldovan dance and theatre and lessons on practical life skills like personal hygiene. The programme is designed specifically to help the children develop into well-adjusted and educated young adults. Esther House is 100% reliant upon the funding received from ChildAid.

The Esther House team have adapted their service valiantly to support the Ukrainian refugee families passing through the region. Along with local social workers, they have been volunteering at a nearby refugee centre. Several refugee families who have settled in the area are being supported by Esther House; their children have assimilated into the centre and the team provide food and hygiene parcels twice weekly.

Case study:

For families in rural Vălcineţ, Esther House can also be a life-line during life's difficult seasons. Amelia welcomed a new baby sister, the 5th child in the family. Amelia's mum is a nurse, and whilst on maternity leave, the family were struggling on just with her father's salary as a driver. Esther House supported the family with food, stationary and clothes. By providing for families when they need it most, Esther House's impact is huge; for Amelia, this means being able to stay at school and receive a stable education. She finished year 2 with fantastic grades.

Family Love, Transnistria

Located in the disputed, impoverished territory of Transnistria, Family Love links in with local churches and the authorities (social services) to identify very poor families who are at risk of abandoning their children to the State through poverty. These families are provided with what they need to remain together: clothes, food, medication, and even social care support. A very successful project, Family Love has a proven track record of keeping families together through the toughest of circumstances. Family Love is virtually 100% reliant upon the funding received from ChildAid.

Transnistria occupies a delicate position in the invasion of Ukraine by Russia, due to historic affiliation between the region and Russia, as well as the presence of Russian Armed Forces. As a result, Transnistria has not seen the same number of refugees settling as its neighbours in Moldova and Poland. For the families that have stayed, Family Love has been a welcome support; providing furniture, appliances and accessible accommodation for those with disabilities.

Case study: One particular loving Roma family has five children aged 3 to 15. Parents Radita and Marin are poorly educated and struggle to find employment in Transnistria's difficult job market; Radita was born in secret, unregistered, her mother having had older children removed by social services. As a result, Radita only went to school for a year as a teenager. Marginalisation and discrimination by the State is common for Roma families in Transnistria.

For Marin, the pandemic exacerbated his difficulties finding work, so he headed abroad. Unfortunately, working abroad comes with its own risks of exploitation: for three months, Marin did not receive a pay check. The family back in Transnistria, in desperation for something to eat, turned to Family Love.

Our partners provided food, cleaning products, clothes for the children, and also signposted Radita to their lawyer, who is arranging official documents for the family so she can send the little ones to nursery. With the support of a social worker, Radita is registering at the Job Centre and is receiving mental health support from a psychologist. Marin is still working abroad, but in a better job. Six months ago, they managed to buy a small house, and have begun to attend church.

UKRAINE

Little Lighthouse, Makariv

The Little Lighthouse is a community project and rehabilitation therapy centre, treating children with disabilities and chronic illnesses. Services include physio-therapy, speech therapy, massage and psychological support. The centre sees 300-400 children annually. Little Lighthouse obtains some voluntary help and is able to secure funds for additional activities (it recently secured 6 months funding to be able to extend its hours of service) but for the bulk of its operation it is 100% reliant upon the funding received from ChildAid.

When the Makariv area was occupied during the fighting, the programme paused, with some families supported to evacuate to European nations where treatment could continue, including Germany and Norway. The church basement, where the centre is located, was initially used as a shelter by the staff team and families until water was cut off. Some 40% of the town was destroyed by shelling, but the church and centre were relatively undamaged. The project re-opened its doors in October, and whilst life is far from normal for the families the LLH supports, treatment has been able to resume for those children still nearby.

Case study

The Little Lighthouse has been a lifeline for children with disabilities and their families during the fighting. Isai has cerebral palsy and spastic tetraparesis and requires constant care. The family fled to Western Ukraine whilst the Makariv region was under fire; miraculously when they returned, their home was undamaged. Despite preparing their land with winter crops, they have struggled to get by, relying mostly on food parcels. Winter is also always hard for Isai who, due to his disabilities, really struggles with the cold and the family are too poor to afford heating. However, they have remained positive, and in October, Isai began his rehabilitation course at the Little Lighthouse, giving him the care and socialisation that he needs after such a hard year.

New Beginning, Mukachevo

The New Beginnings project is a family foster home and technical school dormitory for social orphans. At the dormitory, up to 12 young people enter a two to three year independent living programme. Here they are closely monitored by our project partners, with a ban on smoking and drinking, as well as a curfew. Beyond this, they also receive educational lessons to improve their school grades, helping them to enter seamlessly into mainstream society upon reaching adulthood. By having a permanent address, they are able to secure places in further education or employment. The young people take part in the programme freely and are receptive to the chance they have been given to build a firm foundation in their lives. ChildAid has funded several improvements and refurbishments to the dormitory.

The family foster home houses another 10 young people, living with our partners as their foster parents, who provide an example of loving and safe family life, as well as psychological support for the children's traumatic starts to life. A further adjacent building enables New Beginnings to move the older young people into a more independent area, until such a time as they can secure their own housing.

The project successfully prevents young people, especially those from the local Roma community, from entering institutionalised state 'care,' which often leads to problems in early adulthood including falling into crime and trafficking. This work is well regarded locally and they receive many referrals from social services. New Beginnings has a number of different programmes but for the dormitory work it is 100% reliant upon the funding received from ChildAid.

Since the invasion of Ukraine, New Beginnings has been supporting the many refugee families who have arrived in the region. Our partners have reported the lack of housing, with many living in poor conditions in hostels and state dormitories; New Beginnings have opened the doors of their own dormitory to house families in need. Many are struggling: electricity is often turned off, illness is widespread, and a crisis of mental health is becoming evident as refugees grapple with PTSD. The impact of inflation and rising prices is evident and unemployment is rife. New Beginnings offer a wealth of support: the team's psychologists and social workers provide psychological therapy (both individual and group), food and clothing parcels, referrals to the local rehabilitation centre for families with children with disabilities, as well as kids clubs.

Case study:

Yana's story, sadly, is similar to so many of the young people who pass through New Beginnings. Her parents were alcoholics, and after the death of Yana's father, her mother abandoned her and her younger brother, Danylo. Thankfully, our partners stepped in and the siblings were adopted by a local family who partnered with the New Beginnings team. After such a difficult start to life, Yana has struggled with school, but is well supported. She is creative, loves to embroider, and take care of the family's livestock. During the conflict, the family were displaced to Transcarpathia, where they were given shelter at the local church. This has ultimately changed Yana's life, who has since been baptised. A calm girl and keen learner, she has a bright future, thanks to the wonderful work of New Beginnings.

Children's Hearts, Kamianske

Children's provides a range of support for 350+ children from 100+ vulnerable local families and internally displaced refugee families. This includes a kids club where children can receive art and dance therapy, advice and simple therapy lessons for the caregivers of children with disabilities, food parcels and clothing, as well as administrative support ensuring families receive the correct benefits and state aid. The project is well-established in the area and is constantly receiving referrals from state services. Children's Hearts is 100% reliant upon the funding received from ChildAid.

The conflict has had a great impact on Children's Hearts this year. Work has been greatly expanded to support local families who have remained in the area, faced with job loss, financial insecurity and skyrocketing inflation, as well as refugee families passing through the region as they head for safety in neighbouring countries. When fighting reached the neighbouring city of Dnipro, many families packed and fled without knowing where they would be heading. As a result, Children's Hearts has unavoidably lost contact with several of the local families. Despite all this uncertainty, our partners have responded with great resilience; increased provision of food, medication and clothing parcels, art and other therapies for refugee and local children alike, as well as a summer camp once fighting ceased over the summer months, Children's Heart offers ongoing respite, normality and distraction from warfare.

Case Study

Many of Children's Hearts families have gone abroad, fleeing the fighting, but for one family with four children, life in Ukraine is hard. Their mother struggles to find permanent employment, picking up work here and there, in the fields or cleaning. For teenage Lesya, the traumatic impact of warfare is evident. After the shelling, she developed a stammer and struggled to concentrate and communicate. However, at Children's Heart joyful summer camp, she began to sing, without a stammer! Olena has struggled too, often scared to go to school, but she knows little sister Larissa is looking up to her so she tries her best. Larissa herself has shown such courage during air strikes, comforting their brother Petro, who has disabilities. By giving clothes, stationery, and food to the family, as well as activities to take their mind off of war, Children's Heart is providing a safe community, somewhere to turn to during this harrowing time.

Abandoned Babies

With the outbreak of war the Children's Hospital in Kamianske closed and the babies in the Baby Home were evacuated to an undisclosed location. The nurse has stayed in Kamianske as has one member of the Baby Home team. She returned to the Baby Home to help care for babies displaced from their home towns. Each of ChildAid's partners seek to prevent abandonment occurring in the first place, presenting as many viable and practical alternatives as possible to those vulnerable parents who may be likely to do so. When the hospital reopens and the Baby Home is fully functioning, we will recommence as much, if not more, of this programme of love, care and support.

Retreat Centre, Makariv (The Lighthouse)

This is our long term project to build community/children's/rehabilitation centre in the outskirts of Makariv.

Whilst final planning designs and documents for quotations were drawn up, with the final substantial level of fees paid, this project will now be on hold until full cessation of hostilities and an assessment of the cost viability undertaken given that a whole country will need to be re-built.

Support for Ukraine

Within each of the project partner's reviews above details of the support provided relating to the war in Ukraine has been outlined. As well as specific areas of support we provided coaching to our Ukrainian partners in play therapy delivered by a UK based play therapist. In addition, ChildAid has identified known and trusted partners with whom we have partnered during this devastating period:

Kharkiv:

We have provided regular support to a team of volunteers who are supporting families and elderly who have not, or cannot, leave this dangerous area. They have provided support to many outlying towns and villages in terms of food parcels, clothing and medicines.

Lviv/Odessa:

A short period of support to another group of volunteers supporting resident and fleeing families.

Uzhhorod:

We were approached by contacts in UK who had strong connection with a Mother & Baby Centre in western Ukraine. We have been pleased to help with the financial transactions ensuring secure and efficient management of funds and transfers.

Rotary:

Support has been provided for emergency shelters for internally displaced persons and returning refugees. In addition, financial support provided for the re-equipping of two classrooms of a school severely and wantonly damaged by Russian invaders in the Bucha region

Humanitarian Aid Shipments

ChildAid is not a charity that tends to send physical aid, however this year we have been able to send two important shipments. Both consisted of 42ft lorries filled mainly with hospital and mobility equipment largely donated by NRS Healthcare. The first shipment, which also consisted of clothing and blankets, went to the Tony Hawks Centre. For second shipment we were helped by Rotary to send much-welcomed items to the Kyiv's Children's Hospital. Storage in the UK of donated one off items continues to present a real issue.

c) Our Financial Review

Income in this period has once again been exceptional, in the most towards the restrictive Ukrainian Emergency Appeal fund which represents 42% of total income during the period. We are conscious that once the war ends the need to rebuild and restore communities and lives will be immense, and yet the potential will be for aid to soon diminish. We have therefore taken a cautious approach to our expenditure as we, as we always do, keep an eye on the long term.

Excluding the Emergency Appeal and despite legacy and in memoriam income falling sharply, other income has increased to its highest level as it reached nearly half million pounds. We recognise that this will be directly resulting in the heartfelt generosity resulting in the awful reports from Ukraine where donors have not specifically requested their gift goes toward the Emergency Appeal but to help the wider work being undertaken by our incredible partners. This will not be repeated in subsequent years.

Clearly, with the Ukraine Emergency Aid, spending has been at an all time high. The emergency aid accounted for over half of our aid expenditure. We have been pleased to continue to support all of our core project partners at the level they require to maintain their services. This includes upwards of 50 staff across all projects.

Our previous landlord, TG Baynes, have, 15 months after we vacated the offices, sought a claim against us for dilapidations. This is despite them not undertaking any such work and subsequently putting the building up for sale and receiving an offer. ChildAid have been strenuously defending its position but to avoid further legal and technical costs plus our own time have agreed to make an offer substantially below their what we believe to be their spurious claim. This will be paid in the 2023/2024 period. An additional element of the claim has been 12 years of backdated services charges. Again whilst some arguments could have been made for the early years of our tenancy we decided that we should honour what "may" have been just expenditure. The largest share of this, plus all legal costs incurred in defending our position, have been incurred in this period.

Our reserves at the year end are exceptionally high given the ongoing Emergency Appeal and our need, ability and planning for necessary expenditure.

d) Future Plans

It is far less straightforward to plan and prepare for the immediate future given the fluid situation of the war in Ukraine. An advantage of ChildAid is that we are small enough to be able to adapt very quickly to changing needs, whilst having the resources and connections to make a substantial impact. When the fighting stops, we will begin to support in the repair and rebuilding of damaged homes and the care of traumatised children. We will utilise our reserves cautiously to enable us to meet a wide range of needs.

Away from the conflict we will continue with the support of all partners financially and emotionally. Additional areas of activity we will pursue include:

- providing educational and play equipment to the technical school in Valcinet, where our partner Esther House is located.
- Undertake more occupational therapy training in Moldova.
- Deliver more trauma care training to our partners.

At this point in time it seems unlikely that it will be possible to re-start the long-term goal of developing the site in Makariv for the community/children's centre. We continue to monitor and consider opportunities.

Internally, we will look to maximise the adoption of new IT working practices and will further downsize our physical office presence by resorting to working from home more fully and moving to a much smaller location, essentially for storage of cards and stationery etc. This will save substantial sums of administrative costs.

Faith continues to be at the core of who we are, what we stand for and how we operate.

**CHILDAID to Eastern Europe
STATEMENT OF TRUSTEES' / DIRECTORS' RESPONSIBILITIES
YEAR ENDED 31 MARCH 2023**



The Trustees (who are also directors of ChildAid to Eastern Europe for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant financial information of which the company's independent examiner is unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by

A handwritten signature in black ink, appearing to read "J Parsons", is written over a horizontal line.

J Parsons
Chair

I report on the accounts of the Charity for the year ended 31 March 2023, which are set out on pages 16 to 24.

Respective responsibilities of trustees and examiner

a) The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

b) Having satisfied myself that an audit is not required, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.


Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: 
Organisation:

Shahzad Fayyaz
BizNav, Chartered Accountants

CHILDAID to Eastern Europe
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023



CHILDAID to Eastern Europe (CHILDAID)

	General Fund	Restricted funds	Total 2023	Total 2022
Note	£	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	268,094	562,987	831,081	528,299
Legacies	7,960		7,960	40,728
<i>Activities for generating funds</i>				
Trading	10,463		10,463	9,128
<i>Investment income</i>				
Interest receivable	7,630		7,630	1,615
Total incoming resources	294,146	562,987	857,133	579,770
Resources expended				
Costs of generating funds				
Fundraising costs of grants and donations	48,237		48,237	47,805
Trading costs	6,599		6,599	4,968
Charitable activities				
Grant funding of activities	15	414,427	414,442	267,812
Projects co-ordination and support costs	110,486		110,486	99,852
Governance costs	3,149		3,149	4,151
Total resources expended	168,486	414,427	582,913	424,588
Net incoming/(outgoing) resources before transfers	125,661	148,560	274,220	155,182
Transfers	(86,178)	86,178		
Net income for the year	39,482	234,738	274,220	155,182
Tax on profit on ordinary activities				
Net movement in funds	39,482	234,738	274,220	155,182
Fund balances brought forward at 1 April 2022	348,658	369,586	718,244	563,062
Fund balances carried forward at 31 March 2023	388,140	604,324	992,464	718,244

All recognised gains and losses are reflected through the statement of financial activities and no separate statement of Total recognised gains or losses is presented. There were no discontinued activities during the current or preceding year.

The only change in fund balances arises from the net income from the year.

CHILDAID to Eastern Europe
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023



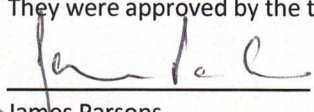
		2023		2022	
	Note	£	£	£	£
FIXED ASSETS					
Intangible fixed assets	7		37,250		34,250
Tangible fixed assets	8		400		533
			<u>37,650</u>		<u>34,783</u>
CURRENT ASSETS					
Stock	9	2,947		4,340	
Debtors	10	493		19,918	
Cash at bank and in hand		956,255		663,182	
		<u>959,695</u>		<u>687,440</u>	
CREDITORS: amounts falling due within one year	11	<u>(4,881)</u>		<u>(3,979)</u>	
NET CURRENT ASSETS			<u>954,814</u>		<u>683,461</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>992,464</u>		<u>718,244</u>
FUNDS					
Restricted funds	13		604,324		369,586
Designated funds	13		-		-
Unrestricted fund	13		388,140		348,658
			<u>992,464</u>		<u>718,244</u>

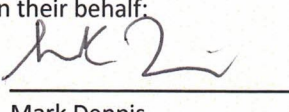
For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts,
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

They were approved by the trustees on 09 June 2023 and signed on their behalf:


 James Parsons
 Trustee


 Mark Dennis
 Honorary Treasurer, Trustee

Company registration number 1511367

1. STATUS

The company is limited by guarantee and has no share capital. The liability of the members in the event of winding-up, or winding-up within one year of ceasing to be a member, is limited to £1 per member.

2. ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice issued by the Charity Commissioners in 2015 and applicable accounting standards. The particular accounting policies adopted are described below.

Income

Donations are credited to the income and expenditure account when received. Tax credits recoverable are matched to covenants and gift aid received. All other income and expenditure is dealt with in the period to which it relates.

Expenditure

Expenditure is accounted for on a payable basis and has been analysed between:

- (i) Costs of generating funds– all expenditure to enhance fundraising and promote the objects of the charity.
- (ii) Charitable activities (including projects co-ordination and support costs) – all expenditure directly related to the objects of the charity.
- (iii) Governance costs – all expenditure to comply with statutory and legal requirements.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life. Intangible assets are capitalised software development costs. There has been no amortisation during the year as the asset is currently not available to be used.

Depreciation

Depreciation is provided on a basis to write off the cost over the estimated lives of the assets. The rates of depreciation are as follows:

Furniture and Office Equipment: 25% on reducing balance.

Stock

Stock is valued at the lower of cost and net realisable value for items sold for profit, and zero for items to be donated as charitable giving.

Pensions

The charity contributes to a defined contribution pension scheme and/or employees own stakeholder pension funds. The cost of the contributions made by the charity to the scheme/funds is charged to the statement of financial activities as incurred.

3. RESOURCES EXPENDED

				2023	2022
	Staff costs (see note 5)	Depreciation	Other costs	Total	Total
	£	£	£	£	£
Costs of generating funds					
Fundraising and publicity	36,946	-	11,291	48,237	47,805
Trading	-	-	6,599	6,599	4,968
Charitable activities					
Grant funding of activities (note 12)	-	-	414,442	414,442	267,812
Projects co-ordination and support costs	76,671	133	33,681	110,486	99,853
Governance costs	2,201	-	948	3,149	4,151
	115,818	133	466,962	582,913	424,589

Resources Expended include allocation of Staff Costs based on time allocated across each category.

4. SURPLUS FOR THE YEAR

	2023	2022
	£	£
This is stated after charging:		
Accountants' fees – (Independent examination)	1,320	1,200
Depreciation	133	178
	1,453	1,378

5. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	99,192	92,859
Social security costs	3,561	3,506
Staff pensions	13,065	12,498
	115,818	108,863

No employee had emoluments of more than £60,000 during the year.

Pension Scheme

The charity offered, and one employee accepted, a salary sacrifice arrangement in order to enhance their pension contributions. The assets of the pension scheme are held separately from those of the charity in independently administered funds. The pension cost represents contributions payable by the charity to the funds and amounted to £13,065 (2022: £12,498).

Average Number of Employees

The average number of full time equivalent employees during the year was made up as follows:

	2023	2022
	No	No
Office and management	3	3

Trustees

During the year, no remuneration was received by the Trustees. Reimbursed travelling and other expenses of £nil (2022: £nil) were paid to the Trustees.

6. TAXATION

The company is a registered Charity and is not liable to taxation on non-trade income.

Tax is not due on trade profits.

	2023	2022
	£	£
Corporation tax on profit from ordinary trade activities		
Current year	-	-
	<u>-</u>	<u>-</u>

7. INTANGIBLE FIXED ASSETS

Software
 Development

	£
COST	
At 1 April 2022	34,250
Additions	3,000
At 31 March 2023	<u>37,250</u>
DEPRECIATION	
At 1 April 2022	-
Charge for year	-
On disposals	-
At 31 March 2023	<u>-</u>
NET BOOK VALUE	
At 31 March 2023	<u>37,250</u>
At 31 March 2022	<u>34,250</u>

8. TANGIBLE FIXED ASSETS

	Furniture and Office Equipment £
COST	
At 1 April 2022	9,948
Additions	-
At 31 March 2023	<u>9,948</u>
DEPRECIATION	
At 1 April 2022	9,415
Charge for year	133
On disposals	-
At 31 March 2023	<u>9,548</u>
NET BOOK VALUE	
At 31 March 2023	<u>400</u>
At 31 March 2022	<u>533</u>

9. STOCKS

	2023	2022
	£	£
Goods for resale	2,947	4,340

10. DEBTORS : due within one year

	2023	2022
	£	£
Prepayments and accrued income	493	2,858
Tax recoverable	-	17,060
	<u>493</u>	<u>19,918</u>

11. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Social security and other taxes	2,906	2,110
Pension contribution	655	669
Accruals	1,320	1,200
	<u>4,881</u>	<u>3,979</u>

12. FUNDS

	Balance at 1 April 2022 £	Income £	Grants £	Transfers £	Balance at 31 March 2023 £
Restricted funds					
Child Sponsorship	24,397	113,768	54,091	-	84,074
Family Aid and Medical Funds	22,128	1,460	2,222	-	21,366
Family Love	-	1,300	6,350	5,050	-
Helping Hands	311	153	464	-	-
Children's Hearts	-	577	15,521	14,944	-
Love without Borders		540	-	-	540
Isle of Hope	2,150	1,399	32,441	31,042	2,150
New Beginning	-	1,666	9,163	7,497	-
Tony Hawks Centre	1,332	16,565	29,821	11,924	-
THC Reserve	54,503	25,000	43,000		36,503
Sisters	880	120	-	-	1,000
Esther House (Ora Moldova)	-	2,450	6,028	3,579	-
Little Lighthouse	9,818	3,084	25,045	12,143	-
Makariv	113,053	-	-	-	113,053
Other	28,467	20,838	20,712	-	28,593
Ukraine Emergency Appeal	112,547	374,067	169,570	-	317,044
Total Restricted	369,586	562,987	414,427	86,178	604,324

Child sponsorship funds were used to support children and young people in the Helping Hands, Children's Hearts, Tony Hawks Centre, Isle of Hope, New Beginnings, Sisters of St Elizabeth, Esther House and Abandoned Babies projects.

The projects are described in detail in the trustees report.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed £	Net current £	Total £
Restricted funds	-	604,324	604,324
Unrestricted funds	133	388,007	388,140
	133	992,331	992,464

The reserving policy and explanation of the current level of reserves are detailed on page 4.

**CHILDAID to Eastern Europe
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2023**



	General fund £	Restricted funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES				
Donations	268,094	562,987	831,081	528,299
Legacies	7,960	-	7,960	40,728
Interest received	7,630	-	7,630	1,615
Trading	10,463	-	10,463	9,128
Total incoming resources	294,146	562,987	857,133	579,770
RESOURCES EXPENDED				
<u>Activities in furtherance of the charity's activities</u>				
Aid and contributions	15	414,427	414,442	267,812
<i>Projects co-ordination and support costs</i>				
Wages and salaries	68,022	-	68,022	63,794
Staff pensions	8,649	-	8,649	8,274
Contractors	51	-	51	-
Travel (UK and overseas)	1,631	-	1,631	457
Rent, service charge, rates and insurance	20,586	-	20,586	14,275
Telephone and internet	374	-	374	1,000
Computer consumables and other costs	2,258	-	2,258	2,070
Newsletter and associated costs (75%)	2,912	-	2,912	4,930
Postage	1,061	-	1,061	561
Stationery	1,653	-	1,653	272
Photocopier	-	-	-	604
Training & Recruitment	-	-	-	-
Advertising and sundries	254	-	254	242
Bank Charges	2,902	-	2,902	3,195
Depreciation	133	-	133	178
	110,501	414,427	524,928	367,664
<u>Fundraising and publicity</u>				
Newsletter and associated costs (25%)	971	-	971	704
Trading costs	6,599	-	6,599	4,968
Wages and salaries	32,778	-	32,778	30,741
Staff pensions	4,168	-	4,168	3,987
Publicity	4,684	-	4,684	7,815
Other fundraising costs	5,636	-	5,636	4,558
	54,836	-	54,836	52,773
<u>Management and administration</u>				
Wages and salaries	1,952	-	1,952	1,831
Staff pensions	248	-	248	237
Audit and accountancy	1,320	-	1,320	1,200
Other management and administration costs	- 372	-	372	883
	3,149	-	3,149	4,151
Total resources expended	168,486	414,427	582,913	424,588

**CHILDAID to Eastern Europe
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2023**



	General Fund £	Restricted Fund £	Total 2023 £	Total 2022 £
Total resources expended	168,486	414,427	582,913	424,588
Net incoming resources before transfers	125,661	148,560	274,220	155,182
Transfers	(86,178)	86,178	-	-
Net incoming resources for the year	39,482	234,738	274,220	155,182
Tax on profit on ordinary activities	-	-	-	-
Net movement in funds	39,482	234,738	274,220	155,182
Fund balances brought forward at 1 April 2022	348,658	369,586	718,244	563,062
Fund balances carried forward at 31 March 2023	388,140	604,324	992,464	718,244

CHILDAID TO EASTERN EUROPE

England & Wales - Charity number 281099

Accounts



CHILDAID TO EASTERN EUROPE (CHILDAID)

Registered charity number 281099

Company Number 1511367

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2022

*BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD*



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**CHILDAID to Eastern Europe
COMPANY INFORMATION
YEAR ENDED 31 MARCH 2022**



PATRONS

The Very Revd John Arnold
Dr Gavin Ashenden
Robert Brinkley CMG
Metropolitan Kallistos of Diokleia
The Right Revd Simon Burton-Jones

TRUSTEES

James Parsons (chair)
Gordon Harris
Felix Corley
Mark Dennis (Hon. Treasurer)
Captain Cedric Parrish RN (Retd) resigned 22 June 2021
Paul Pearson
Anne Thompson
Dr Jovita Anikinaite
Gaynor Cobb appointed 22 June 2021
Nathan Brown appointed 12 July 2021

DETAILS FOR CORRESPONDENCE

ChildAid to Eastern Europe
PO Box 200, Bromley Kent, BR1 1QF
Tel 020 8460 6046
E-mail info@childaidee.org.uk
Web www.childaidee.org.uk
Registered Charity 281099
Registered Company 1511367
Registered in England & Wales
Registered Office Kingfisher House
21-23 Elmfield Road
Bromley, Kent, BR1 1LT

COMPANY SECRETARY and DIRECTOR

Mr Martin Wilcox

BANKERS

HSBC
184 High Street
Bromley
BR1 1HE

INDEPENDENT EXAMINERS

BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD



a) Governance, Structure and Management

Legal Status and Objects

ChildAid to Eastern Europe (ChildAid) is a registered Christian charity in England and Wales (Charity Commission number 281099) and a company limited by guarantee (number 1511367). ChildAid began in 1973 as a charitable initiative of the Keston Institute which had a particular interest in monitoring the extent of religious persecution in the then Soviet Union and assisting its victims. It was then known as "Aid to Russian Christians" (ARC).

Today, ChildAid transforms the material and spiritual lives of abandoned babies, children living in vulnerable families, orphans, families and children affected by the conflict in eastern Ukraine, and children and young people living with physical and intellectual disability in Belarus, Moldova, Siberia and Ukraine. We achieve this by working with our established, independent partner organisations in these countries.

The Board of Trustees

ChildAid is governed by a volunteer Council of Management, (Board of Trustees). The Board of Trustees has ultimate responsibility for the governance and strategic direction of ChildAid, ensuring that the charity upholds its ethos and values and delivers its objectives.

Trustees are appointed by invitation and election following a period of observation in order to deploy a wide range of skills and experience which are essential to good governance. The balance of Trustees is kept under review and each trustee is permitted to serve a maximum of two four year terms when a one year break is required before seeking re-election.

ChildAid maintains declaration of eligibility plus a Conflicts of Interest & Loyalty policy which trustees read and sign annually.

Trustees meet quarterly and also participate in programmes and sub-committees (or "working groups") tailored to their particular expertise, experience and knowledge.

There are three "working groups":

1. Projects
2. Marketing, including Fundraising, Supporter Relations and Communications
3. Strategy, Finance, Governance and Human Resources

These groups report to the full Board of Trustees.

Ethos and Values

ChildAid is a Christian charity, but it is not exclusive. It is inter-denominational in its Board participation, project partnership and supporter base.

The practical help our partners give is entirely unconditional. It is never contingent upon or restricted by whether a child, young person or his/her family, carers or others has a faith or not.

Management

Operational management of ChildAid is delegated by the Trustees to the Director and with him to specialist staff. The Director is accountable to the Board of Trustees for the stewardship of the charity. As Company Secretary, the Director attends all meetings of the full Board but has no voting rights and is also ex officio on all its working groups.

Employees and Project Partners

ChildAid is committed to creating a safe, vibrant and creative work place and recognises the importance of having a diverse workforce both in the UK and, through our project partners, in the countries where services are delivered.

ChildAid works to ensure that access to employment development, training and relevant resources are available to all employees and project partners and that they are treated on merit, fairly, and with respect and dignity for the valuable contribution they make to transforming young lives.

Each of the Project Partners is constitutionally independent. ChildAid agrees its financial contribution to their work each year in advance. Any additional expenditure is approved by the Board of Trustees. Similarly, all new aid projects, or extensions to existing work and costs incurred thereby are approved by the Board of Trustees.

Volunteers

ChildAid is fortunate to receive the support of a number of faithful volunteers to help in its administrative and publicity tasks within the Bromley office and further afield.

Public Benefit

Our services meet the public benefit category “the relief of those in need, by reason of youth, age, ill health, disability, financial hardship and other disadvantage.” ChildAid’s other charitable purposes for public benefit include: the relief of poverty; the advancement of education, the advancement of human rights and the advancement of health and of citizenship or community development.

Risk Management

The Board of Trustees maintains a Risk Register and there are formal processes in operation which provide a robust framework for managing risk in all parts of the charity. These processes are designed to provide a reasonable assurance against the risk of error, fraud, misuse, inappropriate or ineffective use of finances and other resources. Both the internal controls and external independent examination evaluate the effectiveness of these processes across all our activities.

The trustees ensure that the charity maintains sound risk management systems and that appropriate actions are taken to properly mitigate risk. The Finance Working Group monitors and reviews these arrangements and reports to the full Board on their effectiveness. The charity has in place a number of key policy documents, including Child and Vulnerable Adult Safeguarding, Anti-Money Laundering and Anti-Fraud and Corruption.

ChildAid has not maintained long-term investments to generate funds for future work. Funds are held for short- and medium-term spending only. For that reason, such funds are held by mainstream British financial institutions allowing reasonable access to meet short- and medium-term aid commitments consonant with maximising interest.

ChildAid has not in this year, and does not intend to the immediate future, employed the services of third party professional fundraisers or employed the services of a commercial fundraising entity to raise funds in accordance with the Charities (Protection and Social Investment) Act 2016.

ChildAid's management takes a prudent view towards its reserve policy and consequently maintains an unrestricted reserve fund of 3 months' grants to project partners and 1 month for UK operating costs. The balance of unrestricted funds is important as it allows provision for:-

- any decline in giving owing to the economic conditions resulting from Covid-19;
- a planned increase in grant levels;
- the plan to expand our existing project work, especially in Moldova and Ukraine.

The bespoke data management and account programme as referred has gone live on 1st April 2022. This will provide a more secure and robust software, and it is hoped a product that can be sold to other small-medium charities.

b) Report on Charitable Activities

We have worked alongside most of our partners for many years and they are well known to us and trusted. Covid-19 and the war in Ukraine has required each partner to review and amend their services accordingly and we have considered below how this may impact on future operations.

BELARUS

Isle of Hope, Minsk

Isle of Hope is a Day Centre for young adults who live with learning disabilities. Its services include an extensive programme of practical activities, outings and concerts in addition to specialist psychological and therapeutic care. These are offered free of charge. While the young people are enjoying the activities at the Day Centre their parents and carers are free to go to work and thus earn a higher, or indeed any, income than would be the case if they had to meet the additional cost of their child's disability from meagre state benefits alone.

The Centre continues to serve over 60 young people, well above its expected capacity.

The care and development offered by the 11 specialist staff continues to include daily lunches, relaxation sessions, music classes, and both art and craft programs; the latter includes both ceramic and wood workshops. The beneficiaries are also encouraged to use the gym, enjoy the garden, and help look after the premises both inside and outside – joining in with the cleaning and washing up, helping clear leaves during the autumn months, even helping clear the snow during the winter.

The young people reacted with sadness to the war in neighbouring Ukraine. They collected clothes, made pictures for the children of Ukraine and prayed for peace. It has become difficult to provide the essential finances for the Centre (they are largely dependent on ChildAid's financial support) and we have had to be nimble and enterprising in establishing new routes for payments. We remain committed to supporting the Centre, the young people and their families whilst the Centre will continue in its developmental day care.

Sisters of St Elisabeth, Minsk and environs

This community of more than 80 Orthodox Nuns not only preach but also provide spiritual and social help for the sick and the suffering. The sisters carry out their vocation in many places, for example the National Psychiatric Hospital, the Tuberculosis Centre and Boarding Homes for adults and children with physical and learning disabilities in Minsk. ChildAid's support is in response to a direct request for help. The Sisters also supply ChildAid with hand-made crafts and Icon images for cards, which are sold as ChildAid's sales-lines.

MOLDOVA

Tony Hawks Children's Health Centre, Chisinau

The Tony Hawks Centre improves the life quality of chronically ill children from socially vulnerable families from birth up to 15 years old. Nearly 600 children are cared for each year. This is accomplished through the provision of multi-functional rehabilitative therapies and parental education. All the services at the Tony Hawks Centre are free at the point of need. Therapies include physio, massage, speech, music, play, sensory and hydro with each child receiving a range of services that befits their specific conditions.

The major goal of the multi-functional rehabilitation programme is to optimise the child's potential, within the limits of their condition, and to enhance the development of the young body as it grows. The programmes are also aimed at the successful and full integration of the child into mainstream society.

The programme to introduce the disciplines of paediatric occupational therapy was finally able to commence with the first of the modular training (on hand skills) to over 20 therapists. The Centre quickly adapted to provide much needed humanitarian aid to refugees, providing practical support in the form of nappies, slippers, warm clothing, clean underwear, personal and other hygiene related products. They revised their programmes to provide help to some of the children with disabilities providing free-to-access hydro- and physio- therapy sessions alongside developmental activities.

The Centre continues its search for a successor to the founding director, but the low salary for medical staff in Moldova and the less attractive area of paediatrics continues to make this difficult. As well as continuing with the occupational therapy programme we will support the Centre to the level that is within our budget – this is proportionally our most underfunded project.

Mobility Equipment and Humanitarian Shipments

Despite delays during the year, a shipment of 3.5 tons (UK) aid was finally sent to Moldova at the end of the year. This consisted of several wheelchairs, other mobility items, therapy equipment, stationery, computers (delivered to the school in Valcinet which ChildAid has supported previously) and 250 bags of clothing etc. Whilst we no longer have access to storage in a local church an alternative temporary location has been found and so we hope to make a further shipment later in 2022.

Esther House (Ora Moldova)

Esther House, in the small village of Valcinet, is run by Ora Moldova. The Centre is open five days a week and children arrive after school from 1pm onwards. It also opens during school holidays. It supports 70 children, with 20-25 attending each day.

The day centre is a second home to many children from the surrounding villages. Activities include help with homework, practical life-learning exercises, cooking, lessons on personal hygiene, arts and crafts, dancing and singing. All of these help to physically, socially, intellectually and emotionally develop the children.

The Centre fully re-opened after Covid-19 and has proven even more popular, and needed, by the children of and around Valcinet.

Esther House would still like to expand its services with an outdoor play area but with the war in Ukraine financial resources to do so will be limited so a further delay in this investment is inevitable. ChildAid will continue its support which is virtually 100% of the operating costs.

Family Love, Transnistria

Transnistria is a disputed territory in Moldova which seeks to be autonomous and calls upon Russia for much of its support. It has its own government but is not recognised by Moldova or elsewhere in the world. It is a desperately poor region with extremely high unemployment, especially amongst the youth.

Linking with local churches and the local authorities, very poor families are identified who may have to abandon their young children to the State through poverty. The project supplies whatever is needed to keep the family together: food, heating, clothing, medications. This has proven to be a very successful project with families receiving life-changing help.

With several thousand Russian troops situated in Transnistria and its proximity to Odessa the security of this area remains fragile. The project has hosted some of the few refugees who have travelled to Transnistria. The project requires additional staff as previous social workers have left the region. ChildAid will support and see this as a project which could expand its much-needed services if staff can be recruited.

SIBERIA

Helping Hands, Chita

Helping Hands provides social welfare and advice services for extremely poor and vulnerable people. These include ensuring families (who have been known to our partner for several years and have some connection with the church) have the necessary paperwork to help them find work or apply for benefits. Emergency supplies of food and clothing and the provision of winter fuel makes the difference between life and death.

ChildAid has continued to provide reactive support to Helping Hands. As and when they advise that there is an emergency situation for a family we are available to provide appropriate support.

Support of this project since the war started in Ukraine has been impossible due to sanctions. Already the level of support was limited to a few children and whilst ChildAid will continue to monitor the situation, it is very unlikely that even this will be possible in the immediate future.

UKRAINE

Love Without Borders, Luhansk

Until the invasion of Ukraine Love Without Borders was still able to offer material and spiritual support in limited ways. This became impossible from end February.

There is simply no way of knowing what if any programme of support can be provided to the families in and around Luhansk. ChildAid will review in conjunction with the volunteers what can be done once fighting ceases and we can assess the safety of re-commencing an even greater level of support.

Retreat Centre, Makariv (The Lighthouse)

This is our long term project to build community/children's/rehabilitation centre in the outskirts of Makariv.

Whilst final planning designs and documents for quotations were drawn up, with the final substantial level of fees paid, this project will now be on hold until full cessation of hostilities and an assessment of the cost viability undertaken given that a whole country will need to be re-built

Little Lighthouse

This Centre, in a very short space of time, established itself as a key community project. Dramatic improvements in the conditions of children were seen in a very short space of time thanks to a dedicated small team of therapists. Community outreach also took place with events for young people and families and the delivery of the Gospel message to those who wished to hear.

With the outbreak of war the families of the children living with disabilities were able to be helped in their evacuation. The Centre incurred some limited damage and was made secure once it was safe to do so. Where possible the therapists have been conducting online sessions, especially speech therapy.

The area of Makariv is littered with anti-personnel mines and until this has been assessed it will not be safe for families to return. Homes will need to be checked for safety and integrity. ChildAid will fund as much of the repairs to homes that it can and complete the repairs to the Centre so that the life-transforming therapies can re-commence.

Abandoned Babies, Kamianske

With the outbreak of war the Children's Hospital closed and the babies in the Baby Home were evacuated to an undisclosed location. The nurse has stayed in Kamianske as has one member of the Baby Home team. She returned to the Baby Home to help care for babies displaced from their home towns.

Each of ChildAid's partners seek to prevent abandonment occurring in the first place, presenting as many viable and practical alternatives as possible to those vulnerable parents who may be likely to do so.

When the hospital reopens and the Baby Home is fully functioning, we will recommence as much, if not more, of this programme of love, care and support.

Children's Hearts, Kamianske

This project partner is now well-established and well-respected and has constantly received referrals in order to support vulnerable families. The level and type of activities has not changed and has included once again:

Children's Hearts continue to be a shining light of hope and opportunity, through its provision of:

- support for families with children living with disabilities. 14 children come once or twice a week to the centre and families receive advice, guidance, support, fellowship, healthy food and simple therapies
- guidance on independent living and support in securing a more optimistic future for teenage social orphans
- the constant contact with over 100 vulnerable families with more than 350 children. They receive food parcels and clothing but also support in securing the right level of benefits and fellowship and support through their difficult times. This support has increased this year due to the economic impact of the pandemic
- a programme of love and care for 60 children in a compound for internally displaced refugees from the ongoing conflict in Eastern Ukraine. Arts, crafts, educational support and Bible studies create a unity, a hope and an excitement missing for 6 years since the families were displaced.
- the "I Am Mother" programme where mums learn how to be strong and loving parents and how to maintain Christian values
- fellowship and a healthy few days across four summer camps (although these could not take place this year due to Covid-19)
- resident accommodation in the grounds of the House of Light as a shelter for up to 6 male teenage social orphans until they can be settled in more permanent and safe homes.

As well as the families, orphans and long-term refugees Children's Hearts will continue to support the influx of refugees from the front-line of the war. With fewer and fewer jobs, inflation of prices and shortages the need for supporting families will be greater than ever before. ChildAid will use some of the Emergency Funds generously donated to support an enhanced programme of support when peace returns to the country.

New Beginning, Mukachevo

New Beginning work to prevent young people leaving care from encountering the problems of society providing little moral and practical guidance and the risk of personal harm faced by so many (especially those from the local Roma community). Their two key areas of support take place in the Technical School and in their family foster home. In the former up to 12 young people at a time embark on a two to three years independent living skills programme whilst living in a dormitory that has been set aside by the authorities for our partner's use. Here they are closely monitored with a ban on smoking, drinking and bad language – there is even a curfew to avoid them being led astray. But, it is not a prison. The young people are freely there and welcome the chance they have been given to build a firm foundation in their lives. During the year we have funded several improvements and refurbishments to the dormitory.

As well as independent living skills, these young people will have additional educational lessons to improve their school results and are introduced to the Bible. New Beginning have a track record of as near to 100% as it is possible to have of enabling their young people to gainfully enter mainstream society with further education, jobs, accommodation and their own family life.

In the family foster home which was built with funds from ChildAid's supporters, another 10 young people live with our partners who are their foster parents. Not only do these young people receive the same skills training and Bible lessons, but also live in a loving and trusted family environment.

A further adjacent building enables New Beginning to move the older young people into a more independent area, whilst enabling our partners to better segregate the boys and girls in the main house (previously New Beginning only cared for girls, but the authorities now require them to take whoever requires care at the time).

The area where New Beginning is located has escaped the ravages of the war although there have been a large number of refugees transiting through and staying in the area. It is not considered that much of this programme will change at this stage and ChildAid will continue the support of this essential programme in changing the potential damaging direction that its young people would otherwise have been on.

c) Our Financial Review

After an unprecedented previous year, 2021/2022 ended even more dramatically. The invasion of Ukraine led to a huge outpouring of compassion for the peoples of Ukraine and with it incredible generosity. Our income consequently saw a dramatic increase with the launch of a restricted fund Emergency Appeal. With limited time to use these funds it has therefore left the reserves for this year end unexpectedly high.

Excluding the Emergency Appeal, income for the period is slightly higher than the previous year and if legacy income is also stripped out, general income has risen by 12%. Given the uncertainty due to Covid-19 pandemic this was a real blessing to our mission.

With some further planning and drawing expenses for the main Lighthouse project, total direct aid was at its highest level for several years albeit regular grants to project partners was down slightly year on year, albeit still substantially higher than previous years. ChildAid continued to fund the cost of salaries of our partners despite many activities being curtailed due to lockdowns. Without the loyal and dedicated staff the projects would not be nearly as effective as they are.

Initial investment in a new website and the moving of our offices incurred an increase in operational costs (albeit still below 2017/18 and 2018/19 levels) – both will ensure greater efficiencies and cost savings in future periods.

ChildAid supporters have continued to be incredibly generous which has enabled us to continue with the range of services to children, young people and families as well as providing additional Covid-19 related support. Into 2022/2023 this extraordinary support will enable us to play a real and active part in rebuilding homes, communities and traumatised lives once the Ukraine war ends.

Our reserves at the year end are exceptionally high given the timing of our Emergency Appeal and our need, ability and planning for necessary expenditure.

d) Future Plans

It is far less straightforward to plan and prepare for the immediate future given the fluid situation of the war in Ukraine. An advantage of ChildAid is that we are small enough to be able to adapt very quickly to changing needs, whilst having the resources and connections to make a substantial impact.

When the fighting stops, we will begin to support in the repair and rebuilding of damaged homes and the care of traumatised children. We will utilise our reserves cautiously to enable us to meet a wide range of needs.

Away from the conflict we will continue with the support of all partners financially and emotionally, and where it is possible to do so we will again endeavour to:

- Re-start the long-term goal of developing the site in Makariv for the community/children's centre (although we do expect greater delays as more urgent building needs will be required across Ukraine)
- Undertake more occupational therapy training in Moldova
- Explore how we can deliver what will be an even greater need of trauma counselling

Internally, our operating procedures have become much more efficient thanks to new systems of working. Our new modern website will help in our continued marketing and promotion of our mission. We will explore the merits or otherwise of expanding the team to allow us to expand our reach into the corporate and social interest groups spheres.

Faith continues to be at the core of who we are, what we stand for and how we operate.

**CHILDAID to Eastern Europe
STATEMENT OF TRUSTEES' / DIRECTORS' RESPONSIBILITIES
YEAR ENDED 31 MARCH 2022**



The Trustees (who are also directors of ChildAid to Eastern Europe for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In accordance with company law, as the company's directors, we certify that:

- ... so far as we are aware, there is no relevant financial information of which the company's independent examiner is unaware; and
- ... as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by

A handwritten signature in black ink, appearing to read 'J Parsons', is written over a horizontal line.

J Parsons
Chair
04-Jul-22

I report on the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 16 to 24.

Respective responsibilities of trustees and examiner

a) The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

b) Having satisfied myself that an audit is not required, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name:

Shahzad Fayyaz

Organisation:

BizNav, Chartered Accountants

Relevant professional qualification or body:

ICAEW

Address:

36 Scotts Road, Bromley, BR1 3QD

Date:

04-Jul-22

CHILDAID to Eastern Europe
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022



CHILDAID to Eastern Europe (CHILDAID)

	General Fund	Restricted funds	Total 2022	Total 2021
Note	£	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	258,145	270,154	528,299	343,471
Legacies	40,728	-	40,728	74,729
<i>Activities for generating funds</i>				
Trading	9,128	-	9,128	10,043
<i>Investment income</i>				
Interest receivable	1,615	-	1,615	4,292
Total incoming resources	309,616	270,154	579,770	432,535
Resources expended				
Costs of generating funds				
Fundraising costs of grants and donations	47,805	-	47,805	37,350
Trading costs	4,968	-	4,968	5,877
Charitable activities				
Grant funding of activities	-	267,812	267,812	233,894
Projects co-ordination and support costs	99,852	-	99,852	93,851
Governance costs	4,151	-	4,151	3,510
Total resources expended	156,776	267,812	424,588	374,482
Net incoming/(outgoing) resources before transfers	152,840	2,342	155,182	58,053
Transfers	(95,320)	95,320		
Net income for the year	57,520	97,662	155,182	58,053
Tax on profit on ordinary activities				
Net movement in funds	57,520	97,662	155,182	58,053
Fund balances brought forward at 1 April 2021	291,138	271,924	563,062	505,009
Fund balances carried forward at 31 March 2022	348,658	369,586	718,244	563,062

All recognised gains and losses are reflected through the statement of financial activities and no separate statement of Total recognised gains or losses is presented. There were no discontinued activities during the current or preceding year.

The only change in fund balances arises from the net income from the year.

CHILDAID to Eastern Europe
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022



		2022		2021	
	Note	£	£	£	£
FIXED ASSETS					
Intangible fixed assets	7		34,250		31,250
Tangible fixed assets	8		533		711
			<u>34,783</u>		<u>31,961</u>
CURRENT ASSETS					
Stock	9	4,340		4,099	
Debtors	10	19,918		9,602	
Cash at bank and in hand		663,182		521,271	
		<u>687,440</u>		<u>534,972</u>	
CREDITORS: amounts falling due within one year	11	<u>(3,979)</u>		<u>(3,871)</u>	
NET CURRENT ASSETS			<u>683,461</u>		<u>531,101</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>718,244</u>		<u>563,062</u>
FUNDS					
Restricted funds	13		369,586		271,924
Designated funds	13		-		-
Unrestricted fund	13		348,658		291,138
			<u>718,244</u>		<u>563,062</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts,
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

They were approved by the trustees on 04 July 2022 and signed on their behalf:

James Parsons
Trustee

Mark Dennis
Honorary Treasurer, Trustee

Company registration number 1511367

1. STATUS

The company is limited by guarantee and has no share capital. The liability of the members in the event of winding-up, or winding-up within one year of ceasing to be a member, is limited to £1 per member.

2. ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice issued by the Charity Commissioners in 2015 and applicable accounting standards. The particular accounting policies adopted are described below.

Income

Donations are credited to the income and expenditure account when received. Tax credits recoverable are matched to covenants and gift aid received. All other income and expenditure is dealt with in the period to which it relates.

Expenditure

Expenditure is accounted for on a payable basis and has been analysed between:

- (i) Costs of generating funds– all expenditure to enhance fundraising and promote the objects of the charity.
- (ii) Charitable activities (including projects co-ordination and support costs) – all expenditure directly related to the objects of the charity.
- (iii) Governance costs – all expenditure to comply with statutory and legal requirements.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life. Intangible assets are capitalised software development costs. There has been no amortisation during the year as the asset is currently not available to be used.

Depreciation

Depreciation is provided on a basis to write off the cost over the estimated lives of the assets. The rates of depreciation are as follows:

Furniture and Office Equipment: 25% on reducing balance.

Stock

Stock is valued at the lower of cost and net realisable value for items sold for profit, and zero for items to be donated as charitable giving.

Pensions

The charity contributes to a defined contribution pension scheme and/or employees own stakeholder pension funds. The cost of the contributions made by the charity to the scheme/funds is charged to the statement of financial activities as incurred.



3. RESOURCES EXPENDED

				2022	2021
	<i>Staff costs (see note 5)</i>	<i>Depreciation</i>	<i>Other costs</i>	<i>Total</i>	<i>Total</i>
	£	£	£	£	£
Costs of generating funds					
Fundraising and publicity	34,727	-	13,078	47,805	37,350
Trading	-	-	4,968	4,968	5,877
Charitable activities					
Grant funding of activities (note 12)	-	-	267,812	267,812	233,894
Projects co-ordination and support costs	72,068	178	27,607	99,853	93,851
Governance costs	2,068	-	2,083	4,151	3,510
	108,863	178	315,548	424,589	374,482

Resources Expended include allocation of Staff Costs based on time allocated across each category.

4. SURPLUS FOR THE YEAR

This is stated after charging:

Accountants' fees – (Independent examination)
 Depreciation

	2022	2021
	£	£
Accountants' fees – (Independent examination)	1,200	1,200
Depreciation	178	237
	1,378	1,437

5. STAFF COSTS

Wages and salaries
 Social security costs
 Staff pensions

	2022	2021
	£	£
Wages and salaries	92,859	88,574
Social security costs	3,506	2,882
Staff pensions	12,498	12,179
	108,863	103,635

No employee had emoluments of more than £60,000 during the year.

Pension Scheme

The charity offered, and one employee accepted, a salary sacrifice arrangement in order to enhance their pension contributions. The assets of the pension scheme are held separately from those of the charity in independently administered funds. The pension cost represents contributions payable by the charity to the funds and amounted to £12,498 (2021: £12,179).

Average Number of Employees

The average number of full time equivalent employees during the year was made up as follows:

	2022	2021
	No	No
Office and management	3	3

Trustees

During the year, no remuneration was received by the Trustees. Reimbursed travelling and other expenses of £nil (2022: £nil) were paid to the Trustees.

6. TAXATION

The company is a registered Charity and is not liable to taxation on non-trade income.

Tax is not due on trade profits.

	2022	2021
	£	£
Corporation tax on profit from ordinary trade activities		
Current year	-	-

7. INTANGIBLE FIXED ASSETS

	Software Development
	£
COST	
At 1 April 2021	31,250
Additions	3,000
At 31 March 2022	<u>34,250</u>
DEPRECIATION	
At 1 April 2021	-
Charge for year	-
On disposals	-
At 31 March 2022	<u>-</u>
NET BOOK VALUE	
At 31 March 2022	<u>34,250</u>
At 31 March 2021	<u>31,250</u>

8. TANGIBLE FIXED ASSETS

	Furniture and Office Equipment £
COST	
At 1 April 2021	9,948
Additions	-
At 31 March 2022	<u>9,948</u>
DEPRECIATION	
At 1 April 2021	9,237
Charge for year	178
On disposals	-
At 31 March 2022	<u>9,415</u>
NET BOOK VALUE	
At 31 March 2022	<u>533</u>
At 31 March 2021	<u>711</u>

9. STOCKS

	2022	2021
	£	£
Goods for resale	4,340	4,099

10. DEBTORS : due within one year

	2022	2021
	£	£
Prepayments and accrued income	2,858	2,858
Tax recoverable	17,060	6,744
	<u>19,918</u>	<u>9,602</u>

11. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Social security and other taxes	2,110	2,002
Pension contribution	669	669
Accruals	1,200	1,200
	<u>3,979</u>	<u>3,871</u>

12. FUNDS

	Balance at 1 April 2021 £	Income £	Grants £	Transfers £	Balance at 31 March 2022 £
Restricted funds					-
Child Sponsorship	19,500	57,038	52,141	-	24,397
Family Aid and Medical Funds	11,575	12,353	1,800	-	22,128
Family Love	-	1,291	12,500	11,209	0
Helping Hands	168	518	375	-	311
Children's Hearts	-	8,801	34,407	25,606	0
Love without Borders	1,332	1,725	4,506	2,781	1,332
Isle of Hope	2,150	439	26,378	25,939	2,150
New Beginning	-	2,438	9,527	7,089	0
Tony Hawks Centre	1,212	9,717	30,756	19,827	-
THC Reserve	54,503	1,000	1,000	-	54,503
Sisters	760	120	-	-	880
Esther House (Ora Moldova)	1,825	2,917	6,180	1,438	0
Little Lighthouse	18,852	9,321	18,354	-	9,818
Makariv	124,553	-	11,500	-	113,053
Other	35,493	10,945	19,402	1,431	28,467
Ukraine Emergency Appeal	-	151,530	38,983	-	112,547
Total Restricted	271,924	270,154	267,811	95,320	369,586

Child sponsorship funds were used to

The projects are described in detail in the trustees report.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed £	Net current £	Total £
Restricted funds	-	369,586	369,586
Unrestricted funds	178	348,480	348,658
	178	718,066	718,244

The reserving policy and explanation of the current level of reserves are detailed on page 4.

**CHILDAID to Eastern Europe
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2022**



	General fund £	Restricted funds £	Total 2022 £	Total 2021 £
INCOMING RESOURCES				
Donations	258,145	270,154	528,299	343,471
Legacies	40,728	-	40,728	74,729
Interest received	1,615	-	1,615	4,292
Trading	9,128	-	9,128	10,043
Total incoming resources	309,616	270,154	579,770	432,535
RESOURCES EXPENDED				
<u>Activities in furtherance of the charity's activities</u>				
Aid and contributions	-	267,812	267,812	233,894
<i>Projects co-ordination and support costs</i>				
Wages and salaries	63,794	-	63,794	60,305
Staff pensions	8,274	-	8,274	8,031
Contractors	-	-	-	434
Travel (UK and overseas)	457	-	457	36
Rent, service charge, rates and insurance	14,275	-	14,275	11,926
Telephone and internet	1,000	-	1,000	1,192
Computer consumables and other costs	2,070	-	2,070	1,336
Newsletter and associated costs (75%)	4,930	-	4,930	6,523
Postage	561	-	561	1,390
Stationery	272	-	272	303
Photocopier	604	-	604	593
Training & Recruitment	-	-	-	86
Advertising and sundries	242	-	242	144
Bank Charges	3,195	-	3,195	1,315
Depreciation	178	-	178	237
	99,852	267,812	367,664	327,745
<u>Fundraising and publicity</u>				
Newsletter and associated costs (25%)	704	-	704	2,174
Trading costs	4,968	-	4,968	5,877
Wages and salaries	30,741	-	30,741	29,842
Staff pensions	3,987	-	3,987	3,974
Publicity	7,815	-	7,815	294
Other fundraising costs	4,558	-	4,558	1,066
	52,773	-	52,773	43,227
<u>Management and administration</u>				
Wages and salaries	1,831	-	1,831	1,308
Staff pensions	237	-	237	174
Audit and accountancy	1,200	-	1,200	1,200
Other management and administration costs	883	-	883	828
	4,151	-	4,151	3,510
Total resources expended	156,776	267,812	424,588	374,482

**CHILDAID to Eastern Europe
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2022**



	General Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
Total resources expended	156,776	267,812	424,588	374,482
Net incoming resources before transfers	152,840	2,342	155,182	58,053
Transfers	(95,320)	95,320	-	-
Net incoming resources for the year	57,520	97,662	155,182	58,053
Tax on profit on ordinary activities	-	-	-	-
Net movement in funds	57,520	97,662	155,182	58,053
Fund balances brought forward at 1 April 2021	291,138	271,924	563,062	505,009
Fund balances carried forward at 31 March 2022	348,658	369,586	718,244	563,062

CHILDAID TO EASTERN EUROPE

England & Wales - Charity number 281099

Accounts



CHILDAID TO EASTERN EUROPE (CHILDAID)

Registered charity number 281099

Company Number 1511367

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2021

*BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD*



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**CHILDAID to Eastern Europe
COMPANY INFORMATION
YEAR ENDED 31 MARCH 2021**



PATRONS

The Very Revd John Arnold
Dr Gavin Ashenden
The Revd Canon Dr Michael Bourdeaux
Robert Brinkley CMG
Metropolitan Kallistos of Diokleia
The Right Revd Simon Burton-Jones

TRUSTEES

Gordon Harris (chair)
Felix Corley (vice-chair)
Mark Dennis (Hon. Treasurer)
Captain Cedric Parrish RN (Retd)
Paul Pearson
Anne Thompson
Dr Jovita Anikinaite
James Parsons

DETAILS FOR CORRESPONDENCE

ChildAid to Eastern Europe
PO Box 200, Bromley Kent, BR1 1QF
Tel 020 8460 6046
E-mail info@childaidee.org.uk
Web www.childaidee.org.uk
Registered Charity 281099
Registered Company 1511367
Registered in England & Wales
Registered Office 5 Walters Yard
Bromley, Kent, BR1 1QA

COMPANY SECRETARY and DIRECTOR

Mr Martin Wilcox

BANKERS

HSBC
184 High Street
Bromley
BR1 1HE

INDEPENDENT EXAMINERS

BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD

a) Governance, Structure and Management

Legal Status and Objects

ChildAid to Eastern Europe (ChildAid) is a registered Christian charity in England and Wales (Charity Commission number 281099) and a company limited by guarantee (number 1511367). ChildAid began in 1973 as a charitable initiative of the Keston Institute which had a particular interest in monitoring the extent of religious persecution in the then Soviet Union and assisting its victims. It was then known as "Aid to Russian Christians" (ARC).

Today, ChildAid transforms the material and spiritual lives of abandoned babies, children living in vulnerable families, orphans, families and children affected by the conflict in eastern Ukraine, and children and young people living with physical and intellectual disability in Belarus, Moldova, Siberia and Ukraine. We achieve this by working with our established, independent partner organisations in these countries.

The Board of Trustees

ChildAid is governed by a volunteer Council of Management, (Board of Trustees). The Board of Trustees has ultimate responsibility for the governance and strategic direction of ChildAid, ensuring that the charity upholds its ethos and values and delivers its objectives.

Trustees are appointed by invitation and election following a period of observation in order to deploy a wide range of skills and experience which are essential to good governance. The balance of Trustees is kept under review and each trustee is permitted to serve a maximum of two four year terms when a one year break is required before seeking re-election.

ChildAid maintains declaration of eligibility plus a Conflicts of Interest & Loyalty policy which trustees read and sign annually.

Trustees meet quarterly and also participate in programmes and sub-committees (or "working groups") tailored to their particular expertise, experience and knowledge.

There are three "working groups":

1. Projects
2. Marketing, including Fundraising, Supporter Relations and Communications
3. Strategy, Finance, Governance and Human Resources

These groups report to the quarterly meeting of the full Board of Trustees.

The Board identifies, at any one time, three key priorities that it will be addressing as matters of most urgent need of the charity.

Since the completion of this accounting year we heard of the sad loss of Revd Canon Dr Michael Bourdeaux. Michael formed Keston Institute in 1969 where our founder, Jane Ellis, was a researcher. Michael stayed committed to our mission throughout his life and we remain indebted to him with fond memories.

Ethos and Values

ChildAid is a Christian charity, but it is not exclusive. It is inter-denominational in its Board participation, project partnership and supporter base.

The practical help our partners give is entirely unconditional. It is never contingent upon or restricted by whether a child, young person or his/her family, carers or others has a faith or not.

Management

Operational management of ChildAid is delegated by the Trustees to the Director and with him to specialist staff. The Director is accountable to the Board of Trustees for the stewardship of the charity. As Company Secretary, the Director attends all meetings of the full Board but has no voting rights and is also ex officio on all its working groups.

Employees and Project Partners

ChildAid is committed to creating a safe, vibrant and creative work place and recognises the importance of having a diverse workforce both in the UK and, through our project partners, in the countries where services are delivered.

ChildAid works to ensure that access to employment development, training and relevant resources are available to all employees and project partners and that they are treated on merit, fairly, and with respect and dignity for the valuable contribution they make to transforming young lives.

Each of the Project Partners is constitutionally independent. ChildAid agrees its financial contribution to their work each year in advance. Any additional expenditure is approved by the Board of Trustees. Similarly, all new aid projects, or extensions to existing work and costs incurred thereby are approved by the Board of Trustees.

Volunteers

ChildAid is fortunate to receive the support of a number of faithful volunteers to help in its administrative and publicity tasks within the Bromley office and further afield.

Public Benefit

Our services meet the public benefit category “the relief of those in need, by reason of youth, age, ill health, disability, financial hardship and other disadvantage.” ChildAid’s other charitable purposes for public benefit include: the relief of poverty; the advancement of education, the advancement of human rights and the advancement of health and of citizenship or community development.

Risk Management

The Board of Trustees maintains a Risk Register and there are formal processes in operation which provide a robust framework for managing risk in all parts of the charity. These processes are designed to provide a reasonable assurance against the risk of error, fraud, misuse, inappropriate or ineffective use of finances and other resources. Both the internal controls and external independent examination evaluate the effectiveness of these processes across all our activities.

The trustees ensure that the charity maintains sound risk management systems and that appropriate actions are taken to properly mitigate risk. The Finance Working Group monitors and reviews these arrangements and reports to the full Board on their effectiveness. The charity has in place a number of key policy documents, including Child and Vulnerable Adult Safeguarding, Anti-Money Laundering and Anti-Fraud and Corruption.

ChildAid has not maintained long-term investments to generate funds for future work. Funds are held for short- and medium-term spending only. For that reason, such funds are held by mainstream British financial institutions allowing reasonable access to meet short- and medium-term aid commitments consonant with maximising interest.

ChildAid has not in this year, and does not intend to the immediate future, employed the services of third party professional fundraisers or employed the services of a commercial fundraising entity to raise funds in accordance with the Charities (Protection and Social Investment) Act 2016.

ChildAid's management takes a prudent view towards its reserve policy and consequently maintains an unrestricted reserve fund of 3 months' grants to project partners and 1 month for UK operating costs. The balance of unrestricted funds is important as it allows provision for:-

- any decline in giving owing to the economic conditions resulting from Covid-19;
- a planned increase in grant levels;
- the plan to expand our existing project work, especially in Moldova and Ukraine.

The bespoke data management and account programme as referred to in past years will go live in 2021/2022. This will provide a more secure and robust software, and it is hoped a product that can be sold to other small-medium charities.

b) Report on Charitable Activities

Here we outline the transformative work of each of our partner projects in Belarus, Moldova, Siberia and Ukraine and occasionally illustrate it by way of a recent case study. As well as the direct beneficiaries, ChildAid's partners influence and support a large number of indirect beneficiaries and these grow in number month on month as our ministry expands in action and reputation.

BELARUS

Isle of Hope, Minsk

Isle of Hope is a Day Centre for young adults who live with learning disabilities. Its services include an extensive programme of practical activities, outings and concerts in addition to specialist psychological and therapeutic care. These are offered free of charge. While the young people are enjoying the activities at the Day Centre their parents and carers are free to go to work and thus earn a higher, or indeed any, income than would be the case if they had to meet the additional cost of their child's disability from meagre state benefits alone.

The Centre continues to serve over 60 young people, well above its expected capacity.

The care and development offered by the 11 specialist staff continues to include daily lunches, relaxation sessions, music classes, and both art and craft programs; the latter includes both ceramic and wood workshops. The beneficiaries are also encouraged to use the gym, enjoy the garden, and help look after the premises both inside and outside – joining in with the cleaning and washing up, helping clear leaves during the autumn months, even helping clear the snow during the winter.

Olga's mum found it impossible to find work in Belarus so sought employment in Moscow but any centre offering anything like the extent of care at the Isle of Hope was way too expensive. She returned to Minsk on a permanent basis and did find a local job but had to undergo an operation. Whilst Olga's health is good her disabilities means she does require constant supervision and care. When at the Isle of Hope she enjoys spending time watching her friends, drawing, thumbing through books and magazines, listening to music, playing with a ball, and visiting the sensory room. Covid-19 meant that she spent almost two months in quarantine. The restrictions proved very difficult for her and her mother, both emotionally and physically, and, unfortunately, while mum recuperated Olga could not attend the centre as transport could not be arranged. Regardless, the Isle of Hope Centre still helped with birthday presents, Easter gifts (which included a food pack this year); and as part of the International Women's day celebration presents were also given out.

Sisters of St Elisabeth, Minsk and environs

This community of more than 80 Orthodox Nuns not only preach but also provide spiritual and social help for the sick and the suffering. The sisters carry out their vocation in many places, for example the National Psychiatric Hospital, the Tuberculosis Centre and Boarding Homes for adults and children with physical and learning disabilities in Minsk. ChildAid's support is in response to a direct request for help. The Sisters also supply ChildAid with hand-made crafts and Icon images for cards, which are sold as ChildAid's sales-lines.

MOLDOVA

Tony Hawks Children's Health Centre, Chisinau

The Tony Hawks Centre improves the life quality of chronically ill children from socially vulnerable families from birth up to 15 years old. Nearly 600 children are cared for each year. This is accomplished through the provision of multi-functional rehabilitative therapies and parental education. All the services at the Tony Hawks Centre are free at the point of need. Therapies include physio, massage, speech, music, play, sensory and hydro with each child receiving a range of services that befits their specific conditions.

The major goal of the multi-functional rehabilitation programme is to optimise the child's potential, within the limits of their condition, and to enhance the development of the young body as it grows. The programmes are also aimed at the successful and full integration of the child into mainstream society.

In addition, the Tony Hawks Centre provides educational services for parents, carers and others as well as professional training and services for those working in related medical or therapeutic specialisms. The Centre continues to be partly funded by the State Insurance Company, which is a testimony to the quality of the essential care provided. The programme to introduce the disciplines of paediatric occupational therapy has not been able to be developed due to Covid-19 restrictions. The grant funded by Rotary Clubs and Rotary International will continue along with support from the World Federation of Occupational Therapists. We have developed contacts with occupational therapists to deliver many of the modular trainings when this can be started.

Serge had attended the Tony Hawks Centre from an early age receiving a range of free-to-access treatments. Born with cerebral palsy the Centre's team helped him to be able to walk at just under 3 years of age. Turning 16 his movement became more difficult and he underwent operations but after his recuperation he was horrified to find he had lost power, balance and confidence in ever being able to walk again. Despite Covid causing a period of restrictions, the Centre was able to open again and Serge came back. After several sessions of physio-therapy and importantly hydro-therapy he regained his self-confidence, restored his balance and began to walk again. As he said, "the magic happened".

Mobility Equipment and Humanitarian Shipments

In conjunction with private practice occupational therapists in the UK we have commenced a programme of collecting unwanted, useable privately owned mobility and rehabilitation equipment. A Baptist Church in Orpington, Kent offered us a hall for storage and once sufficient equipment has been collected these will be shipped to Moldova and/or Ukraine. Preventing environmentally unsound landfill and giving children in our territories the chance to have important equipment otherwise not available or far too expensive. No actual humanitarian aid shipments were made during the year.

Esther House (Ora Moldova)

Esther House, in the small village of Valcinet, is run by Ora Moldova. The Centre is open five days a week and children arrive after school from 1pm onwards. It also opens during school holidays. It supports 70 children, with 20-25 attending each day.

The day centre is a second home to many children from the surrounding villages. Activities include help with homework, practical life-learning exercises, cooking, lessons on personal hygiene, arts and crafts, dancing and singing. All of these help to physically, socially, intellectually and emotionally develop the children.

Covid restrictions have meant that for much of the year the Centre could not be opened. Instead the team worked hard to ensure that the families were provided with regular food and hygiene packs.

Thanks to a grant from Rotary Clubs from 4 European countries we were able to equip the school in Valcinet, where the Esther House children attend, with laptops, projectors and screens in all 10 classrooms. This will enable teachers to deliver much improved and interesting levels of education which will hopefully improve results and higher education opportunities. We were also able to equip the school library with a large volume of new reading and text books. Sadly, the school principal died of Covid-19 related illness before she could see this investment in her school.

Family Love, Transnistria

Transnistria is a disputed territory in Moldova which seeks to be autonomous and calls upon Russia for much of its support. It has its own government but is not recognised by Moldova or elsewhere in the world. It is a desperately poor region with extremely high unemployment, especially amongst the youth.

Linking with local churches and the local authorities, very poor families are identified who may have to abandon their young children to the State through poverty. The project supplies whatever is needed to keep the family together: food, heating, clothing, medications. This has proven to be a very successful project with families receiving life-changing help.

When Maria's mother died she was left alone with her 14 year old child (sadly, yet another family we encounter with the father missing). Maria became depressed and after villagers told Family Love about the family they found that Maria had been living without any income for a year. She could have applied for State support but without funds or mental strength to do so she had not applied. Family Love helped prepare the documents and provided emergency food and hygiene packs. Follow up visits saw a smile on Maria's face and a new lease of life in her eyes.

SIBERIA

Helping Hands, Chita

Helping Hands provides social welfare and advice services for extremely poor and vulnerable people. These include ensuring families (who have been known to our partner for several years and have some connection with the church) have the necessary paperwork to help them find work or apply for benefits. Emergency supplies of food and clothing and the provision of winter fuel makes the difference between life and death.

ChildAid has continued to provide reactive support to Helping Hands. As and when they advise that there is an emergency situation for a family we are available to provide appropriate support.

In one family a mother raises her children alone. Any money she earns goes to utility bills and food, so the help provided of clothing, school equipment and food parcels is a huge help. Not everyone will understand what such help means for them, but this family have said "this is help from heaven". They thank God and thank funders "who are so kind, compassionate, merciful, extending a helping hand to them."

UKRAINE

Love Without Borders, Luhansk

Love Without Borders continued to be a strong spiritual base on a 1-2-1 basis with families to fully transform lives in and around Luhansk in the Donbass area of eastern Ukraine. Sporadic fighting and shelling continues in this area and there is no apparent sign of a lasting peace accord.

We have continued to assist in the supply of emergency and developmental items such as foodstuffs, clothing, seeds and chicks.

Aged 14 Yura is in a special needs class as he cannot read or write nor knows about seasons and days of the week. He was never taught to brush his teeth and we only got to know about him when he got a toothache and wandered one Sunday, in pain, into the church connected with Love Without borders.. Immediately he was taken to the dentist and treatment was paid for 3 teeth. His head was riddled with lice. He had fungus on his feet and nails. In 2014 his house was hit by a shell which resulted in his mother drinking more and then they moved in with another drunk who hates all children. Yura now attends church regularly as he knows he will be cared for and loved there. There is much that will need to be done with Yura over the years ahead to change his life's direction.

Retreat Centre, Makariv (The Lighthouse)

This is our long term project to build community/children's/rehabilitation centre in the outskirts of Makariv.

Covid-19 has prevented much of the planning and designing hoped for during the year. However, final designs have now been produced configured in accordance with advice given by ChildAid in terms of the building which will contain the rehabilitation activities and which will form the first part of any construction work. It is hoped that building costs will be gathered in the next 12 months.

Little Lighthouse

Last year a decision was made to set up and open a new rehabilitation centre in the centre of Makariv. Whilst the new purpose-built centre will take some considerable time to be built, there is a clear and present need now for rehabilitation services in the region.

Throughout the year refurbishment work continued in the Baptist Church basement which included donated windows, doors and toilets. A wheelchair lift was also installed to aid access. The first therapy sessions were held on 1st April 2021.

We anticipate up to 10 children will be seen per day living with a range of physical disabilities (including but not limited to cerebral palsy) with up to 30 different children per month receiving a range of treatments (physio, massage, speech therapy and psychological counselling). The expectation is that between 300 and 400 different children will be seen over a year.

Polina is 12 years old and was born with spina bifida. She has undergone 9 operations, but remains a positive, smiling and sociable girl. She loves to draw and collects dolls. Unable to walk, Polina moves by crawling, while caring for a hamster and a parrot, helps her father and mother around the house in every possible way, can fry potatoes and cook borscht (beetroot+cabbage soup). For them, Polina is a ray of light and warmth that makes everyone smile. Polina needs constant care with anti-inflammatory drugs, urological catheters (at least 6 per day) and hygiene products. There is a constant risk of kidney failure. As well as receiving therapy treatment the family will be supported in the provision of care, which whilst small amounts (£75 per month) they are still difficult to meet for the family.

Abandoned Babies, Kamianske

ChildAid supports a nurse in the Children's Hospital caring for babies with no mothers to care for them when in hospital. In addition, we cover the costs of two staff working in a Baby Home, one runs one of the age group rooms and the other is a therapist. The combined activities enable a seamless and structured system of care from the point of abandonment through sickness and on to the babies going to live in an orphanage. The staff ensure hygienic conditions and provide food, medication, nappies and additional help to meet the needs of any child with disabilities. ChildAid covers the cost of 2,500 nappies a month for all able-bodied babies in the Baby Home.

Each of ChildAid's partners seek to prevent abandonment occurring in the first place, presenting as many viable and practical alternatives as possible to those vulnerable parents who may be likely to do so.

Children's Hearts, Kamianske

Conditions for struggling families continue to be very difficult and the local administration is not always able to meet the needs so refer many families to our partner for support.

Children's Hearts continue to be a shining light of hope and opportunity, through its provision of:

- support for families with children living with disabilities. 14 children come once or twice a week to the centre and families receive advice, guidance, support, fellowship, healthy food and simple therapies
- guidance on independent living and support in securing a more optimistic future for teenage social orphans
- the constant contact with over 100 vulnerable families with more than 350 children. They receive food parcels and clothing but also support in securing the right level of benefits and fellowship and support through their difficult times. This support has increased this year due to the economic impact of the pandemic
- a programme of love and care for 60 children in a compound for internally displaced refugees from the ongoing conflict in Eastern Ukraine. Arts, crafts, educational support and Bible studies create a unity, a hope and an excitement missing for 6 years since the families were displaced.
- the "I Am Mother" programme where mum's learn how to be strong and loving parents and how to maintain Christian values
- fellowship and a healthy few days across four summer camps (although these could not take place this year due to Covid-19)
- resident accommodation in the grounds of the House of Light as a shelter for up to 6 male teenage social orphans until they can be settled in more permanent and safe homes.

A new family which first came to us this year was 3 children and single mum, K. She told of a father who had abandoned the family they had started when she was just 16 and who was now in jail. P was their first child, and they went on to have N (2012) and J (2013).

In December 2020 the police's child protection unit were alerted to J being injured in a fall. Mum was not believed and all 3 children went into State care. Mum did not tell Children's Hearts, did not visit the children and in fact she disappeared.

We then found that the father had been planning to take the children back home and was preparing suitable arrangements. He met with Children's Hearts before collecting the children and impressed upon them that the mother's stories were not all true. He is not a drug addict and had been wrongly accused of stealing a mobile phone (he worked in a mobile phone repair shop where an alleged stolen phone was found). He said that the mother regularly hit the children. He has restored his fatherhood and wants to be with his children. He now lives with a woman who also has 3 children, a situation our partner is keeping a close eye on.

This precarious family will need much care in the months, even years to come. We have provided clothes, stationery, school bags and also bunk beds.

New Beginning, Mukachevo

New Beginning work to prevent young people leaving care from encountering the problems of society providing little moral and practical guidance and the risk of personal harm faced by so many (especially those from the local Roma community). Their two key areas of support take place in the Technical School and in their family foster home. In the former up to 12 young people at a time embark on a two to three years independent living skills programme whilst living in a dormitory that has been set aside by the authorities for our partner's use. Here they are closely monitored with a ban on smoking, drinking and bad language – there is even a curfew to avoid them being led astray. But, it is not a prison. The young people are freely there and welcome the chance they have been given to build a firm foundation in their lives. During the year we have funded several improvements and refurbishments to the dormitory.

As well as independent living skills, these young people will have additional educational lessons to improve their school results and are introduced to the Bible. New Beginning have a track record of as near to 100% as it is possible to have of enabling their young people to gainfully enter mainstream society with further education, jobs, accommodation and their own family life.

In the family foster home which was built with funds from ChildAid's supporters, another 10 young people live with our partners who are their foster parents. Not only do these young people receive the same skills training and Bible lessons, but also live in a loving and trusted family environment.

A further adjacent building enables New Beginning to move the older young people into a more independent area, whilst enabling our partners to better segregate the boys and girls in the main house (previously New Beginning only cared for girls, but the authorities now require them to take whoever requires care at the time).

Sasha was born in 2002 and lived with her mother, father and grandmother until her parents separated. As the father paid for the home Sasha and her mother had to move out to a village. Mum met another man but he also left her and with that mum started to drink heavily until she was deprived of parental rights. A neighbour became her guardian and cared well for her. Her mother never left alcohol whilst her father went to the Czech Republic but failed to find work. She joined the New Beginning programme this year and started at school to train as a pastry chef. She loves being with the other girls and boys in the dormitory.

She wants to develop her studies as a chef, then get a job, earn money, and then open an hostel in the area, so that people have a place to live. She says that "If we had a place to live, maybe my parents wouldn't have separated"

c) Our Financial Review

2020/2021 was not a year anyone could have predicted and for many charities has proven to be catastrophic in terms of dramatic fall in income and increase in calls for their services.

ChildAid has the advantage of having a wide spread of income sources with only a small amount coming from such events severely impacted by Covid-19 restrictions, such as galas, sponsored events and other gatherings.

We also have a faithful supporter base who by and large appear not to have had a negative impact on their own income levels. Sadly, there have been a number of deaths of our long-term supporters some of whom have left invaluable gifts in the Wills. As a consequence our income, including legacies, has grown by almost 20% with non-legacy income being at similar levels to last year which is 17% higher than, for example, the 2015/16 period.

For another year the direct regular aid (excluding capital funding projects) to our partners has increased, which included additional one off funding supporting families affected by the economic slump resulting from the pandemic. There have been no payments this year relating to the development of the Makariv site although new plans have been worked upon and further investment will be due in the next financial period.

Without the ability to travel to our partners or to talk with groups across the UK, our operational costs are substantially down year on year as would be expected, but as we hopefully return to more normal level of activities these will return to previous years' amounts.

Grant making trusts were more focussed on Covid-19 responses and so our income from this sector fell substantially but we were grateful to receive the few grants for various aspects of our mission. Whilst members of the B1G1 global community also had to reign in their support for Worthy Causes we are thankful to them that their giving has begun to return. We were especially delighted to receive continued support from Third Bridge Group and from the Global Giving platform.

As we noted last year, maintaining our reserve levels has proven to be extremely prudent in these troubled times allowing us to plan ahead for continued support of the vulnerable children and families we serve.

d) Future Plans

As we have in the past, and we will continue to in the future, we are encouraged by the Bible verse which reads: “He helps us in all our troubles, so that we are able to help others who have all kinds of troubles”. And so we continue to be steadfast for the vulnerable and disadvantaged who have little or any recourse to help other than from our partners.

Areas where we are seeking to develop our mission include:

- to purchase an adapted mini-bus for the new centre in Makariv so that children from outlying areas can also receive much-needed treatments
- further progress in the construction of the community/children’s centre in Makariv
- continuing the occupational therapy programme in Moldova
- commence the delayed programme to deliver to our partners training in trauma care
- re-start the Y-Peer programme of peer-to-peer mentoring in Moldova
- always being alert to being able to assist our existing partners (and potential new partners) to new areas of mission and ministry

We will fully adopt a new and more efficient method of working within the office team through Office 365, as well as our new accounting and supporter database. In order to develop our external communications and to seek ways of growing our supporter base in terms of breadth and depth, we will implement an additional relationship management programme using Salesforce.org.

As always we will remain alert to new income areas, especially in the areas of digital fundraising and the growing connections to Rotary Clubs and other social interest and business networking groups.

Earnings from our savings accounts have and will continue to fall dramatically so we will need to consider a more efficient yet low-risk approach to holding our supporters funds.

Faith is at the centre of what we do, why we do it and how we strive towards our goals – and so this will continue to be our bedrock.

**CHILDAID to Eastern Europe
STATEMENT OF TRUSTEES' / DIRECTORS' RESPONSIBILITIES
YEAR ENDED 31 MARCH 2021**



The Trustees (who are also directors of ChildAid to Eastern Europe for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In accordance with company law, as the company's directors, we certify that:

- ... so far as we are aware, there is no relevant financial information of which the company's independent examiner is unaware; and
- ... as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by

A handwritten signature in blue ink that reads "G Harris".

G Harris
Chair
22-Jun-21

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 16 to 24.

Respective responsibilities of trustees and examiner

a) The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

b) Having satisfied myself that an audit is not required, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name:	Shahzad Fayyaz
Organisation:	BizNav, Chartered Accountants
Relevant professional qualification or body:	Association of Chartered Certified Accountants
Address:	36 Scotts Road, Bromley, BR1 3QD
Date:	22-Jun-21

CHILDAID to Eastern Europe
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021



CHILDAID to Eastern Europe (CHILDAID)

	General Fund	Restricted funds	Total 2021	Total 2020
Note	£	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	196,488	146,983	343,471	341,593
Legacies	74,729	-	74,729	6,730
<i>Activities for generating funds</i>				
Trading	10,014	29	10,043	10,875
<i>Investment income</i>				
Interest receivable	4,292	-	4,292	4,702
Total incoming resources	285,523	147,012	432,535	363,900
Resources expended				
Costs of generating funds				
Fundraising costs of grants and donations	37,350	-	37,350	42,417
Trading costs	5,877	-	5,877	6,351
Charitable activities				
Grant funding of activities	-	233,894	233,894	233,745
Projects co-ordination and support costs	93,851	-	93,851	93,941
Governance costs	3,510	-	3,510	3,526
Total resources expended	140,588	233,894	374,482	379,980
Net incoming/(outgoing) resources before transfers	144,935	- 86,882	58,053	- 16,080
Transfers	(91,754)	91,754		
Net income for the year	53,181	4,872	58,053	(16,080)
Tax on profit on ordinary activities				
Net movement in funds	53,181	4,872	58,053	(16,080)
Fund balances brought forward at 1 April 2020	237,957	267,052	505,009	521,089
Fund balances carried forward at 31 March 2021	291,138	271,924	563,062	505,009

All recognised gains and losses are reflected through the statement of financial activities and no separate statement of Total recognised gains or losses is presented. There were no discontinued activities during the current or preceding year.

The only change in fund balances arises from the net income from the year.

CHILDAID to Eastern Europe
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021



		2021		2020	
	Note	£	£	£	£
FIXED ASSETS					
Intangible fixed assets	7		31,250		26,750
Tangible fixed assets	8		711		948
			<u>31,961</u>		<u>27,698</u>
CURRENT ASSETS					
Stock	9	4,099		5,032	
Debtors	10	9,602		8,963	
Cash at bank and in hand		<u>521,271</u>		<u>466,913</u>	
		534,972		480,908	
CREDITORS: amounts falling due within one year	11	<u>(3,871)</u>		<u>(3,597)</u>	
NET CURRENT ASSETS			<u>531,101</u>		<u>477,311</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>563,062</u>		<u>505,009</u>
FUNDS					
Restricted funds	13		271,924		267,052
Designated funds	13		-		-
Unrestricted fund	13		<u>291,138</u>		<u>237,957</u>
			<u>563,062</u>		<u>505,009</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts,
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

They were approved by the trustees on 22 June 2021 and signed on their behalf:

Gordon Harris

Gordon Harris
Trustee

Company registration number 1511367

Mark Dennis

Mark Dennis
Honorary Treasurer, Trustee

1. STATUS

The company is limited by guarantee and has no share capital. The liability of the members in the event of winding-up, or winding-up within one year of ceasing to be a member, is limited to £1 per member.

2. ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice issued by the Charity Commissioners in 2015 and applicable accounting standards. The particular accounting policies adopted are described below.

Income

Donations are credited to the income and expenditure account when received. Tax credits recoverable are matched to covenants and gift aid received. All other income and expenditure is dealt with in the period to which it relates.

Expenditure

Expenditure is accounted for on a payable basis and has been analysed between:

- (i) Costs of generating funds– all expenditure to enhance fundraising and promote the objects of the charity.
- (ii) Charitable activities (including projects co-ordination and support costs) – all expenditure directly related to the objects of the charity.
- (iii) Governance costs – all expenditure to comply with statutory and legal requirements.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life. Intangible assets are capitalised software development costs. There has been no amortisation during the year as the asset is currently not available to be used.

Depreciation

Depreciation is provided on a basis to write off the cost over the estimated lives of the assets. The rates of depreciation are as follows:

Furniture and Office Equipment: 25% on reducing balance.

Stock

Stock is valued at the lower of cost and net realisable value for items sold for profit, and zero for items to be donated as charitable giving.

Pensions

The charity contributes to a defined contribution pension scheme and/or employees own stakeholder pension funds. The cost of the contributions made by the charity to the scheme/funds is charged to the statement of financial activities as incurred.

3. RESOURCES EXPENDED

				2021	2020
	Staff costs (see note 5)	Depreciation	Other costs	Total	Total
	£	£	£	£	£
Costs of generating funds					
Fundraising and publicity	33,816	-	3,534	37,350	42,416
Trading	-	-	5,877	5,877	6,351
Charitable activities					
Grant funding of activities (note 12)	-	-	233,894	233,894	233,745
Projects co-ordination and support costs	68,336	237	25,278	93,851	93,940
Governance costs	1,482	-	2,028	3,510	3,526
	103,634	237	270,611	374,482	379,978

Resources Expended include allocation of Staff Costs based on time allocated across each category.

4. SURPLUS FOR THE YEAR

	2021	2020
	£	£
This is stated after charging:		
Accountants' fees – (Independent examination)	1,200	1,200
Depreciation	237	316
	1,437	1,516

5. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	88,574	83,672
Social security costs	2,882	3,334
Staff pensions	12,179	12,142
	103,635	99,148

No employee had emoluments of more than £60,000 during the year.

Pension Scheme

The charity offered, and one employee accepted, a salary sacrifice arrangement in order to enhance their pension contributions. The assets of the pension scheme are held separately from those of the charity in independently administered funds. The pension cost represents contributions payable by the charity to the funds and amounted to £13,799 (2020: £12,142).

Average Number of Employees

The average number of full time equivalent employees during the year was made up as follows:

	2021	2020
	No	No
Office and management	3	3

Trustees

During the year, no remuneration was received by the Trustees. Reimbursed travelling and other expenses of £nil (2020: £nil) were paid to the Trustees.



6. TAXATION

The company is a registered Charity and is not liable to taxation on non-trade income.

Tax is not due on trade profits.

	2021	2020
	£	£
Corporation tax on profit from ordinary trade activities		
Current year	-	-

7. INTANGIBLE FIXED ASSETS

	Software Development
	£
COST	
At 1 April 2020	26,750
Additions	4,500
At 31 March 2021	<u>31,250</u>
DEPRECIATION	
At 1 April 2020	-
Charge for year	-
On disposals	-
At 31 March 2021	<u>-</u>
NET BOOK VALUE	
At 31 March 2021	<u>31,250</u>
At 31 March 2020	<u>26,750</u>

8. TANGIBLE FIXED ASSETS

	Furniture and Office Equipment £
COST	
At 1 April 2020	9,948
Additions	-
At 31 March 2021	<u>9,948</u>
DEPRECIATION	
At 1 April 2020	9,000
Charge for year	237
On disposals	-
At 31 March 2021	<u>9,237</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>711</u></u>
At 31 March 2020	<u><u>948</u></u>

9. STOCKS

	2021	2020
	£	£
Goods for resale	4,099	5,032
	<u><u>4,099</u></u>	<u><u>5,032</u></u>

10. DEBTORS : due within one year

	2021	2020
	£	£
Prepayments and accrued income	2,858	2,858
Tax recoverable	6,744	6,105
	<u><u>9,602</u></u>	<u><u>8,963</u></u>

11. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Social security and other taxes	2,002	1,728
Pension contribution	669	669
Accruals	1,200	1,200
	<u><u>3,871</u></u>	<u><u>3,597</u></u>

12. FUNDS

	Balance at 1 April 2020 £	Income £	Grants £	Transfers £	Balance at 31 March 2021 £
Restricted funds					-
Child Sponsorship	24,839	48,319	53,655	-	19,503
Family Aid and Medical Funds	11,575	1,500	1,500	-	11,575
Family Love	6,435	1,625	12,670	4,610	-
Helping Hands	427	930	1,188	-	169
Children's Hearts	2,303	3,095	20,556	15,158	-
Love without Borders	758	3,572	3,000	-	1,330
Isle of Hope	2,150	2,816	27,412	24,596	2,150
New Beginning	-	2,544	13,927	11,383	-
Tony Hawks Centre	46,190	18,528	45,010	36,007	55,715
Sisters	604	156	-	-	760
Esther House (Ora Moldova)	2,760	5,820	6,755	-	1,825
Little Lighthouse	5,493	24,240	10,880	-	18,853
Makariv	127,404	-	2,850	-	124,554
Other	36,114	33,867	34,491	-	35,490
Total Restricted	267,052	147,012	233,894	91,754	271,924

Child sponsorship funds were used to support children and young people in the Helping Hands, Children's Hearts, Tony Hawks Centre, Isle of Hope, New Beginnings, Sisters of St Elizabeth, Esther House and Abandoned Babies projects.

The projects are described in detail in the trustees report.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	-	271,924	271,924
Unrestricted funds	237	290,901	291,138
	237	562,825	563,062

The reserving policy and explanation of the current level of reserves are detailed on page 4.

CHILDAID to Eastern Europe
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2021



	General fund £	Restricted funds £	Total 2021 £	Total 2020 £
INCOMING RESOURCES				
Donations	196,488	146,983	343,471	341,593
Legacies	74,729	-	74,729	6,730
Interest received	4,292	-	4,292	4,702
Trading	10,014	29	10,043	10,875
Total incoming resources	285,523	147,012	432,535	363,900
RESOURCES EXPENDED				
<u>Activities in furtherance of the charity's activities</u>				
Aid and contributions	-	233,894	233,894	233,745
<i>Projects co-ordination and support costs</i>				
Wages and salaries	60,305	-	60,305	60,321
Staff pensions	8,031	-	8,031	8,418
Contractors	434	-	434	-
Travel (UK and overseas)	36	-	36	4,590
Rent, service charge, rates and insurance	11,926	-	11,926	11,249
Telephone and internet	1,192	-	1,192	1,593
Computer consumables and other costs	1,336	-	1,336	1,268
Newsletter and associated costs (75%)	6,523	-	6,523	2,042
Postage	1,390	-	1,390	878
Stationery	303	-	303	152
Photocopier	593	-	593	454
Training & Recruitment	86	-	86	25
Advertising and sundries	144	-	144	1,788
Bank Charges	1,315	-	1,315	848
Depreciation	237	-	237	316
	93,851	233,894	327,745	327,687
<u>Fundraising and publicity</u>				
Newsletter and associated costs (25%)	2,174	-	2,174	681
Trading costs	5,877	-	5,877	6,351
Wages and salaries	29,842	-	29,842	25,397
Staff pensions	3,974	-	3,974	3,544
Publicity	294	-	294	6,401
Other fundraising costs	1,066	-	1,066	6,393
	43,227	-	43,227	48,767
<u>Management and administration</u>				
Wages and salaries	1,308	-	1,308	1,288
Staff pensions	174	-	174	180
Audit and accountancy	1,200	-	1,200	1,200
Other management and administration costs	828	-	828	858
	3,510	-	3,510	3,526
Total resources expended	140,588	233,894	374,482	379,980

**CHILDAID to Eastern Europe
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2021**



	General Fund £	Restricted Fund £	Total 2021 £	Total 2020 £
Total resources expended	140,588	233,894	374,482	379,980
Net incoming resources before transfers	144,935	(86,882)	58,053	(16,080)
Transfers	(91,754)	91,754	-	-
Net incoming resources for the year	53,181	4,872	58,053	53,542
Tax on profit on ordinary activities	-	-	-	-
Net movement in funds	53,181	4,872	58,053	53,542
Fund balances brought forward at 1 April 2020	237,957	267,052	505,009	521,089
Fund balances carried forward at 31 March 2021	291,138	271,924	563,062	574,631