



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.

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:

Organisation:

Relevant professional qualification or body:

Address:

Date:

Shahzad Fayyaz

BizNav, Chartered Accountants

ICAEW

36 Scotts Road, Bromley, BR1 3QD

04-Jul-22

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



CHILDAID to Eastern Europe (CHILDAID)

	<i>General Fund</i>	<i>Restricted funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
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
Activities for generating funds				
Trading	9,128	-	9,128	10,043
Investment income				
Interest receivable	1,615	-	1,615	4,292
Total incoming resources	<u>309,616</u>	<u>270,154</u>	<u>579,770</u>	<u>432,535</u>
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	<u>4,151</u>	<u>-</u>	<u>4,151</u>	<u>3,510</u>
Total resources expended	<u>3 156,776</u>	<u>267,812</u>	<u>424,588</u>	<u>374,482</u>
Net incoming/(outgoing) resources before transfers	<u>4 152,840</u>	<u>2,342</u>	<u>155,182</u>	<u>58,053</u>
Transfers	(95,320)	95,320		
Net income for the year	<u>57,520</u>	<u>97,662</u>	<u>155,182</u>	<u>58,053</u>
Tax on profit on ordinary activities	6			
Net movement in funds	<u>57,520</u>	<u>97,662</u>	<u>155,182</u>	<u>58,053</u>
Fund balances brought forward at 1 April 2021	<u>12 291,138</u>	<u>271,924</u>	<u>563,062</u>	<u>505,009</u>
Fund balances carried forward at 31 March 2022	<u>13 348,658</u>	<u>369,586</u>	<u>718,244</u>	<u>563,062</u>

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

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
	Staff costs (see note 5)	Depreciation	Other costs	Total	Total
	£	£	£	£	£
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

	2022	2021
	£	£
This is stated after charging:		
Accountants' fees – (Independent examination)	1,200	1,200
Depreciation	178	237
	1,378	1,437

5. STAFF COSTS

	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	34,250
DEPRECIATION	
At 1 April 2021	-
Charge for year	-
On disposals	-
At 31 March 2022	-
NET BOOK VALUE	
At 31 March 2022	34,250
At 31 March 2021	31,250

CHILDAID to Eastern Europe
NOTES to THE ACCOUNTS
YEAR ENDED 31 MARCH 2022



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	<u>4,340</u>	<u>4,099</u>

10. DEBTORS : due within one year

	2022	2021
	£	£
Prepayments and accrued income	2,858	2,858
Tax recoverable	<u>17,060</u>	<u>6,744</u>
	<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	<u>1,200</u>	<u>1,200</u>
	<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