



**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  
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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  
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## **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, Verner-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 Vălcineț, 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.





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.

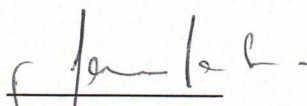
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



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:

A handwritten signature in black ink, appearing to read "Shahzad Fayyaz", written over a horizontal line.

Organisation:

Shahzad Fayyaz  
BizNav, Chartered Accountants



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



**CHILDAID to Eastern Europe (CHILDAID)**

	<i>General Fund</i>	<i>Restricted funds</i>	<i>Total 2023</i>	<i>Total 2022</i>
<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>				
<b>Voluntary income</b>				
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
<b>Total incoming resources</b>	<b>294,146</b>	<b>562,987</b>	<b>857,133</b>	<b>579,770</b>
<b>Resources expended</b>				
<b>Costs of generating funds</b>				
Fundraising costs of grants and donations	48,237		48,237	47,805
Trading costs	6,599		6,599	4,968
<b>Charitable activities</b>				
Grant funding of activities	15	414,427	414,442	267,812
Projects co-ordination and support costs	110,486		110,486	99,852
<b>Governance costs</b>	<b>3,149</b>		<b>3,149</b>	<b>4,151</b>
<b>Total resources expended</b>	<b>3 168,486</b>	<b>414,427</b>	<b>582,913</b>	<b>424,588</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>4 125,661</b>	<b>148,560</b>	<b>274,220</b>	<b>155,182</b>
Transfers	(86,178)	86,178		
<b>Net income for the year</b>	<b>39,482</b>	<b>234,738</b>	<b>274,220</b>	<b>155,182</b>
Tax on profit on ordinary activities	6			
<b>Net movement in funds</b>	<b>39,482</b>	<b>234,738</b>	<b>274,220</b>	<b>155,182</b>
Fund balances brought forward at 1 April 2022	12 348,658	369,586	718,244	563,062
<b>Fund balances carried forward at 31 March 2023</b>	<b>13 388,140</b>	<b>604,324</b>	<b>992,464</b>	<b>718,244</b>

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**



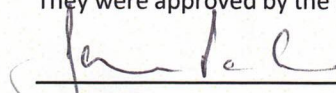
		<b>2023</b>		<b>2022</b>	
	<i>Note</i>	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible fixed assets	7		37,250		34,250
Tangible fixed assets	8		<u>400</u>		<u>533</u>
			<b>37,650</b>		<b>34,783</b>
<b>CURRENT ASSETS</b>					
Stock	9	2,947		4,340	
Debtors	10	493		19,918	
Cash at bank and in hand		<u>956,255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

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:**

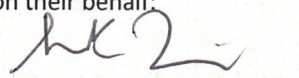
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the 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

Company registration number 1511367



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

				2023	2022
	Staff costs (see note 5)	Depreciation	Other costs	Total	Total
	£	£	£	£	£
<b>Costs of generating funds</b>					
Fundraising and publicity	36,946	-	11,291	48,237	47,805
Trading	-	-	6,599	6,599	4,968
<b>Charitable activities</b>					
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
<b>Governance costs</b>	2,201	-	948	3,149	4,151
	<b>115,818</b>	<b>133</b>	<b>466,962</b>	<b>582,913</b>	<b>424,589</b>

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
	<b>1,453</b>	<b>1,378</b>

### 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
	<b>115,818</b>	<b>108,863</b>

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	-	-

## 7. INTANGIBLE FIXED ASSETS

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



## 8. TANGIBLE FIXED ASSETS

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

## 9. STOCKS

	2023 £	2022 £
Goods for resale	<u>2,947</u>	<u>4,340</u>

## 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
	£	£	£	£	£
<b>Restricted funds</b>					
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
<b>Total Restricted</b>	<b>369,586</b>	<b>562,987</b>	<b>414,427</b>	<b>86,178</b>	<b>604,324</b>

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
	<b>133</b>	<b>992,331</b>	<b>992,464</b>

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 £
<b>INCOMING RESOURCES</b>				
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
<b>Total incoming resources</b>	<b>294,146</b>	<b>562,987</b>	<b>857,133</b>	<b>579,770</b>
<b>RESOURCES EXPENDED</b>				
<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
	<b>110,501</b>	<b>414,427</b>	<b>524,928</b>	<b>367,664</b>
<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
	<b>54,836</b>	<b>-</b>	<b>54,836</b>	<b>52,773</b>
<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
	<b>3,149</b>	<b>-</b>	<b>3,149</b>	<b>4,151</b>
<b>Total resources expended</b>	<b>168,486</b>	<b>414,427</b>	<b>582,913</b>	<b>424,588</b>



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



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