



CHILDAID TO EASTERN EUROPE (CHILDAID)

Registered charity number 281099

Company Number 1511367

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2024

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

CHILDAID to Eastern Europe
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YEAR ENDED 31 MARCH 2024



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



PATRONS

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

TRUSTEES

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

DETAILS FOR CORRESPONDENCE

ChildAid to Eastern Europe
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Web www.childaidee.org.uk
Registered Charity 281099
Registered Company 1511367
Registered in England & Wales
Registered Office Kingfisher House

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

COMPANY SECRETARY and DIRECTOR

Martin Wilcox

BANKERS

HSBC
184 High Street
Bromley
BR1 1HE

INDEPENDENT EXAMINERS

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

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



a) Governance, Structure and Management

Legal Status and Objects

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

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

The Board of Trustees

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

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

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

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

There are three sub-committees:

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

These groups report to the full Board of Trustees.

**CHILDAID to Eastern Europe
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Ethos and Values

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

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

Management

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

Employees and Project Partners

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

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

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

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

Volunteers

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

Public Benefit

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

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



Risk Management

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

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

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

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

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

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

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



b) Report on Charitable Activities

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

BELARUS

Isle of Hope, Minsk

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

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

Case Study:

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

Sisters of St Elisabeth, Minsk and environs

There has been no connection with the Sisters this year.

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
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MOLDOVA

Tony Hawks Children's Health Centre, Chisinau

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

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

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

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

Case study:

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

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

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



Esther House (Ora Moldova)

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

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

Case study:

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

High School, Valcinet

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

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

Mother and Child Hospital, Chisinau, Moldova

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

**CHILDAID to Eastern Europe
REPORT OF THE TRUSTEES
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Family Love, Transnistria

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

Case study:

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

UKRAINE

Little Lighthouse, Makariv

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

Case study:

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

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



New Beginnings, Mukachevo

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

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

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

Case study:

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

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



Children's Hearts, Kamianske

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

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

Case Study:

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

Abandoned Babies

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

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

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



Retreat Centre, Makariv (The Lighthouse)

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

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

Support for Ukraine

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

ChildAid has also supported other groups within Ukraine:

Kharkiv:

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

Uzhhorod:

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

Humanitarian Aid Shipments

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

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

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



c) Our Financial Review

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

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

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

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

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



d) Future Plans

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

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

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

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

Internally, we continue to maximise on efficiencies to be gained in our method of working with all office space now given up so we only use a garage for storage and co-working space for regular face-to-face team meetings. Even further savings on administrative costs will be now available.

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

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



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

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

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

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

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

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

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

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

Approved by the Trustees and signed on their behalf by

DocuSigned by:
A blue ink signature of James Parsons.
FF39E3DE30064F8...

J Parsons

Chair

25-June-2024

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



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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

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

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

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



CHILDAID to Eastern Europe (CHILDAID)

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

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

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

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



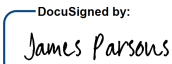
		2024		2023	
	<i>Note</i>	£	£	£	£
FIXED ASSETS					
Intangible fixed assets	7		39,250		37,250
Tangible fixed assets	8		908		400
			40,158		37,650
CURRENT ASSETS					
Stock	9	2,994		2,947	
Debtors	10	1,868		493	
Cash at bank and in hand		869,701		956,255	
		874,563		959,695	
CREDITORS: amounts falling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

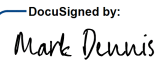
For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

DocuSigned by:

 FF39E3DE30064F8...
 James Parsons
 Trustee
 Company registration number 1511367

DocuSigned by:

 FF39E3DE30064F8...
 Mark Dennis
 Honorary Treasurer, Trustee

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



1. STATUS

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

2. ACCOUNTING POLICIES

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

Income

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

Expenditure

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

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

Amortisation

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

Depreciation

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

Furniture and Office Equipment: 25% on reducing balance.

Stock

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

Pensions

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

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



3. RESOURCES EXPENDED

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

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

4. SURPLUS FOR THE YEAR

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

5. STAFF COSTS

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

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

Pension Scheme

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

Average Number of Employees

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

	2024	2023
	No	No
Office and management	3	3

Trustees

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

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



6. TAXATION

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

Tax is not due on trade profits.

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

7. INTANGIBLE FIXED ASSETS

Software
Development

£

COST

At 1 April 2023	37,250
Additions	2,000
At 31 March 2024	39,250

DEPRECIATION

At 1 April 2023	-
Charge for year	-
On disposals	-
At 31 March 2024	-

NET BOOK VALUE

At 31 March 2024	39,250
At 31 March 2023	37,250

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



8. TANGIBLE FIXED ASSETS

Furniture and
Office
Equipment
£

COST

At 1 April 2023	9,948
Additions	810
At 31 March 2024	<u>10,758</u>

DEPRECIATION

At 1 April 2023	9,547
Charge for year	303
On disposals	-
At 31 March 2024	<u>9,850</u>

NET BOOK VALUE

At 31 March 2024	<u>908</u>
At 31 March 2023	<u>400</u>

9. STOCKS

	2024	2023
	£	£
Goods for resale	<u>2,994</u>	<u>2,947</u>

10. DEBTORS : due within one year

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

11. CREDITORS: amounts falling due within one year

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

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



12. FUNDS

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

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

The projects are described in detail in the trustees report.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

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



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

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



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