



CHILDAID TO EASTERN EUROPE (CHILDAID)

Registered charity number 281099

Company Number 1511367

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2025

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

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CHILDAID to Eastern Europe
COMPANY INFORMATION
YEAR ENDED 31 MARCH 2025



PATRONS

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

TRUSTEES

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

DETAILS FOR CORRESPONDENCE

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

COMPANY SECRETARY and DIRECTOR

Martin Wilcox

BANKERS

HSBC
184 High Street
Bromley
BR1 1HE

INDEPENDENT EXAMINERS

BizNav, Chartered Accountants
36 Scotts Road
Bromley
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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.

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

The Board of Trustees

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

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

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

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

Ethos and Values

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

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

Management

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

Employees and Project Partners

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

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

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

Volunteers

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

Public Benefit

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

Risk Management

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

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

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

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

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

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

b) Report on Charitable Activities

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

BELARUS

Isle of Hope, Minsk

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

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

Case Study:

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

Sisters of St Elisabeth, Minsk and environs

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

MOLDOVA

Tony Hawks Children's Health Centre, Chisinau

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

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

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

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

Case study:

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

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

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

Esther House (Ora Moldova)

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

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

Case study:

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

High School, Valcinet

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

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

Mother and Child Hospital, Chisinau, Moldova

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

Family Love, Transnistria

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

Case study:

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

UKRAINE

Little Lighthouse, Makariv

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

Case study:

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

New Beginnings, Mukachevo

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

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

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

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

Case study:

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

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

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

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

Children's Hearts, Kamianske

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

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

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

Case Study:

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

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

Abandoned Babies

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

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

Retreat Centre, Makariv (The Lighthouse)

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

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

Support for Ukraine - Uzhhorod

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

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

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

Humanitarian Aid Shipments

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

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

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

c) Our Financial Review

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

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

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

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

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

Software Development Cost

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

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

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

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

d) Future Plans

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

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

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

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

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

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

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

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

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

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

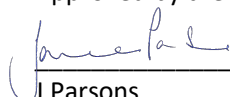
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

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

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

Approved by the Trustees and signed on their behalf by

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

J Parsons

Chair

18-June-2025

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

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

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

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



CHILDAID to Eastern Europe (CHILDAID)

	<i>General Fund</i>	<i>Restricted funds</i>	<i>Total 2025</i>	<i>Total 2024</i>
<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Incoming resources				
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	152,285	355,327	507,612	488,236
Legacies	45,586		45,586	26,089
<i>Activities for generating funds</i>				
Trading	7,404		7,404	10,115
<i>Investment income</i>				
Interest receivable	31,707		31,707	18,145
Total incoming resources	236,982	355,327	592,309	542,586
Resources expended				
Costs of generating funds				
Fundraising costs of grants and donations	33,719		33,719	36,825
Trading costs	5,680		5,680	5,781
Charitable activities				
Grant funding of activities	5,618	327,992	333,610	469,598
Projects co-ordination and support costs	89,042		89,042	104,470
Governance costs	46,041		46,041	5,715
Total resources expended	3 180,099	327,992	508,091	622,389
Net incoming/(outgoing) resources before transfers	4 56,884	27,335	84,218	(79,803)
Transfers	(136,941)	136,941		
Net income for the year	(80,057)	164,276	84,218	(79,803)
Tax on profit on ordinary activities	6			
Net movement in funds	(80,057)	164,276	84,218	(79,803)
Fund balances brought forward at 1 April 2024	12 381,320	531,342	912,662	992,464
Fund balances carried forward at 31 March 2025	13 301,263	695,618	996,880	912,661

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

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

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



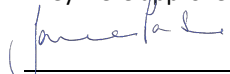
		2025		2024	
	<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
FIXED ASSETS					
Intangible fixed assets	7		-		39,250
Tangible fixed assets	8		681		908
			<u>681</u>		<u>40,158</u>
CURRENT ASSETS					
Stock	9	2,998		2,994	
Debtors	10	2,697		1,868	
Cash at bank and in hand		991,948		869,701	
		<u>997,643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

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

Directors' responsibilities:

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

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



James Parsons
Trustee

Company registration number 1511367



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

					2025	2024
	Staff costs (see note 5)	Impairment	Depreciation	Other costs	Total	Total
	£		£	£	£	£
Costs of generating funds						
Fundraising and publicity	29,686		-	4,033	33,719	36,825
Trading	-		-	5,680	5,680	5,781
Charitable activities						
Grant funding of activities (note 12)	-		-	333,609	333,609	469,598
Projects co-ordination and support costs	76,047		227	12,768	89,042	104,470
Governance costs	4,011	39,250	-	2,780	46,041	5,715
	109,743	39,250	227	358,870	508,090	622,389

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

4. SURPLUS FOR THE YEAR

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

5. STAFF COSTS

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

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

Pension Scheme

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

Average Number of Employees

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

	2025	2024
	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 (2024: £nil) were paid to the Trustees.

6. TAXATION

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

Tax is not due on trade profits.

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

7. INTANGIBLE FIXED ASSETS

Software
Development

£

COST

At 1 April 2024	39,250
Impairment	-
At 31 March 2025	-

DEPRECIATION

At 1 April 2024	-
Charge for year	-
On disposals	-
At 31 March 2025	-

NET BOOK VALUE

At 31 March 2025	-
At 31 March 2024	39,250

8. TANGIBLE FIXED ASSETS

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

9. STOCKS

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

10. DEBTORS : due within one year

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

11. CREDITORS: amounts falling due within one year

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

12. FUNDS

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

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

The projects are described in detail in the trustees report.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

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



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

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



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