

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2020

CHERNOBYL CHILDREN'S
LIFELINE

CHERNOBYL CHILDREN'S LIFELINE

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 6
Independent Auditors' Report on the Financial Statements	7 - 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 26

CHERNOBYL CHILDREN'S LIFELINE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees Mrs E L Parker, Senior
Mr A March
Mr D Lowe
Mr M Lafferty

Charity registered numbers 1014274 and SC040136

Principal office Unit 6
Hartley Park Farm Business Centre
Alton
GU34 3HD

Chief executive officer Mr D Vystavkin

Independent auditors Menzies LLP
Chartered Accountants
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees who served the Charity during this period were:



E.L. Parker (Senior)
M. Lafferty
A March
D Lowe

For the purpose of this report the word "Links" represents the individual local branches of the Charity situated across the UK.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Charity is to provide support to the children (and associated families) affected by the ongoing consequences of the Chernobyl disaster on the 26th April 1986. The work of the Charity also encompasses problems relative to welfare affected by the current economic situation. Our approach is non-judgmental and non-discriminatory without any political involvement in the affairs of the Countries we operate in. The charity achieves this in a variety of ways through the operation of its Links throughout the UK and its partners in Belarus and Ukraine.

The trustees confirm that they have taken account of the Charity Commission guidance on providing public benefit in setting their objectives and carrying out their activities.

Significant activities

During the year the Charity's aim was upheld to continue to support its objectives through public awareness and the provision of monetary and other aid to the affected areas and the provision of assistance within the United Kingdom.

The Charity arranges for affected children from Belarus and Ukraine to visit the United Kingdom for health recuperation, any necessary medical treatment and other benefits, staying with host families organised through the network of Links. The majority of all visits are paid for entirely by the funding raised by the inviting Link, in extenuating circumstances certain expenses may be met by the Charity from special funds reserved for this purpose.

In addition the Charity carries out a programme of activities in Belarus and the Ukraine. Details of the specific programmes carried out are as follows:-

Belarus:

The charity provides much needed medical supplies and PPE equipment to many Institutions including Belarusian Centre for Paediatric Oncology, Children's Hospices, Baby Homes, Paediatric Departments in district and town hospitals. These include, masks, gowns, sterilizing devices, pulse oximeters, blood pressure monitors, stethoscopes, disinfecting and hygiene products in large quantities, laptops, therapy and recovery equipment as well as medical and care products. In addition, sanitary facilities are refurbished from a non-usable condition to provide clean and safe facilities.

Teaching facilities and IT support equipment are provided to a number of schools across Brest, Mogilev and Gomel regions of Belarus. The charity has a programme to provide support to upgrade UPVC doors and windows to a number of schools and kindergartens in Osipovich district of Belarus.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Ukraine

The charity provides help and assistance to "The Source of Hope Centre" for children with special needs located in Korosten, This includes equipment, toys and stationery plus PPE equipment and sanitising solutions. A specialized Training Course for staff to provide expertise in dealing with children with hearing problems is financed by the Charity.

Equipment and stationery plus PPE equipment, vitamins, sanitising solutions together with IT Equipment is provided to Horodets and Bigun Schools in Ovruch district of Ukraine.

Donations of medical equipment, care and sanitation items plus PPE are made to ten local primary medical care units in Ukraine across Ovruch, Korosten and Borodyanka districts.

ACHIEVEMENT AND PERFORMANCE

In the 2nd quarter of the year, we saw the advent of the Covid 19 Pandemic which caused the Charity to firstly cancel the plans for the current year's visitation program and the planned visits of our volunteers to Belarus and Ukraine. Another effect of the Pandemic was that the Charity had to re-examine the methods of delivering support to the beneficiaries in Belarus & Ukraine to allow continuity of the programs.

Despite the Pandemic many families continued to receive direct support from their kind British sponsors facilitated via the Family Support Project. This helped them to improve their living conditions, care conditions for their children including those with special needs in addition to the extra special needs of trying to cope with the Pandemic. The situation worsened to such a degree during the Pandemic that many families reported they were only able to survive with the assistance of the Charity. For many of them the Charity was the only source of such supplies as there was little or no provision from the State.

The Charity was also able to sustain its objectives by delivering a variety of Projects in Belarus & Ukraine and continuing to support children and their families via the Family Support Project. In particular a lot of emphasis was placed on supplying Covid related protection by way of desperately needed PPE & relative equipment to Hospitals, Schools, Children's Shelters (halfway houses), Orphanages and Disability Centres. As previously mentioned, the Charity was the only source of these items for the facilities and in many cases, these are the first items of its kind in these institutions.

Teaching facilities and IT support equipment were provided to a number of schools. In many cases this support became essential for the provision of distance learning and training facilities for use during the Pandemic.

Further progress was achieved in the development of the joint project S.H.A.R.E. (www.ccllprojectshare.com) with 1 successful volunteer visit taking place during March to help develop the site further. Additional financial contributions were made thereafter in continuing support of the project.

Specialised Baby Home no.1 in Minsk received supplies of much needed care products, and sophisticated medical equipment. In particular a sophisticated Philips Oxygen Concentrator was provided.

A network of Early Intervention Centres for children with special needs across Belarus received additional therapy equipment, toys and stationery plus PPE equipment and sanitising solutions.

A number of Children's Halfway Homes across regions of Belarus receive dishwashers, hand dryers, irons and other items of equipment to help them with the battle against Covid 19. Many of these items were only available to these facilities via Chernobyl Children's Lifeline as they were not provided or available from the State.

Staffing

In achieving its objectives, the Charity is reliant upon a small team of paid staff, the local Links and their volunteers in generating interest, income and resources for the Charity. A further result of the Pandemic was that one member of staff was placed on the Government Furlough Scheme full time, one member left the employment of the Charity and was not replaced for three months and thereafter the remaining members of staff worked only periodically under the Flexi Furlough Scheme.

Charity Links

One of the negative effects of the Pandemic was that the Charity Links were unable to carry out their usual Fundraising activities, however, the majority of Links continued in many diversified ways to raise money.

The Volunteers form an important part of the Charity, not only for the purposes of Fundraising but their involvement helps

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

to assist the Charity in the type of the various projects undertaken. They provide an essential service in local recruitment of potential Host Families and carry out all necessary checks to allow potential Host Families to be invited into the Charity. We would like to thank all Volunteers for their very valuable contribution and support without whom the Charity would not be able to achieve its objectives.

Each Link consists of a Charity approved Committee with officers designated to carry out general activities such as DBS checks on potential Hosts, Fundraising, activity programs for visiting children and this list is not exhaustive.

FINANCIAL REVIEW

Principal funding sources

The accounting system of the Charity is carried out by an in house Accountant who is who is a fellow of ACCA. She prepares the accounts for reporting to the Trustees and providing all information required for the annual Audit.

An internal system is in operation to show the allocation of funds to each Link. By way of further explanation, each Link is responsible for procuring its own funding. However, these funds, for accounting and auditing purposes are shown as one figure forming part of the capital assets of the Charity. The internal system shows the breakdown of the total sum, represented on a Link by Link basis. Each Link may only have access to the funds that they have raised and which are represented in their unique Link Ledger. All monies are held in one designated Bank Account which is controlled by Head Office with monies being requested by each Link (branch) as required.

Each Link is responsible for raising funds to bring groups of children they invite for up to one month (28 days) maximum stay for recuperative care but this period may be shorter by agreement. Alternatively, the Links may request that all or part of their funds are allocated to Projects.

It is the Charity's policy to encourage the Links to have 50% funding available for the next programme of visiting children to the UK for recuperative care.

Financial Statements and Report show a final figure of £69,945 however the Trustees do not feel this is a true reflection of the Accounting Year due to the effect of the Pandemic which caused much of the Charity's operation to be suspended plus the relief provided by the Government Furlough Scheme.

The Community of each localised Link generously contributes a great deal of money, time and effort to help us sustain our work. We have an obligation to make sure these resources are used wisely, prudently and effectively.

As a rule the Charity receives no Government funding and therefore relies totally on the donations received via each Link and from other generous sponsors and supporters who provide additional donations and legacies. However in 2020 we successfully applied for and received a local Government Grant under the Covid relief scheme. This was a one off payment of £10,000.00. In addition we were also able to benefit from the Government Job Retention Scheme.

Investment performance

As part of the charity's reserves policy it holds money in a fixed term deposit account. All the interest earned is designated for general funds purposes.

General Funds:

General Funds are monies provided to cover the general day to day operation of the Charity

The Family Support Project Fund is a restricted fund. Incoming resources are collected separately and represent amounts attributable to specific sponsored families.

Links (local branch) Ledgers

Monies raised by the Links (Local Branches) throughout the UK are designated in these Ledgers and called upon as required by the individual Links. This may be for children's visitation purposes which are transferred directly to the Links or when requested transferred internally for the purposes of supporting Projects, FSP Donations etc. It is important to note that this money shows as part of the Charity's overall reserves in the audited accounts but is specifically designated for use by the individually Links who have raised the funds. As at the 31st December 2020 the amount held in the Links Ledger is: £612,319.00 and must be recognised as not available for general use.

Charity Reserves

The Trustees believe that the charity should keep reserves of £120,000 to provide working capital and to guard against unexpected fluctuations in income or expenditure, and to enable the charity to quickly respond to situations arising. This

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

would provide the charity to have a year's worth of operating costs if no income was to be received.

Restricted Funds

£112,513.00 in respect of The Family Support Project. This project allows sponsors in the UK to give financial support to children and/families in both Belarus & Ukraine. Sponsors may support a child/family that are known to them or may request the Charity assigns a needy recipient on their behalf. Money is collated in the UK by way of Sponsors regular Direct Debit payments and the Charity ensures the funds are received by the beneficiaries. Many of the recipients rely on this support for the most basic of needs.

Going Concern

The Coronavirus pandemic is creating significant uncertainty and the Charity is not immune to this although, at this stage, it is not possible to reliably forecast what the long-term impact of this may be. The Trustees are confident, however, that the Charity will be able to see through the current uncertainty. The Trustees and Management are taking action to control costs where appropriate and they will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees believe these actions will enable the Charity to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document which is a deed of trust and constitutes the charity as unincorporated.

Recruitment and appointment of new trustees:

Trustees serve until they resign. New Trustees are nominated by members of the Board of Trustees, interviewed by the Board and appointed where they have the necessary skills to contribute to the Charity's management, development and well-being. Upon appointment the Trustees are given an induction into the work of the Charity and provided with information, including Charity legislation, that they need to fulfil their duties as roles as Trustees.

Organisational Structure

The Trustees are responsible for the governance of the Charity and the overseeing of the operational administration of the Charity. Regular Trustee Meetings are held to which the Chief Executive Officer reports and who is responsible and accountable for the day to day running of the Charity.

Induction and training of new Trustees

Upon appointment the Trustees are given an induction into the work of the Charity and provided with information, including charity legislation, that they need to fulfil their duties as roles as Trustees.

Key management remuneration

Remuneration for key management and other staff are at the discretion of the trustees and are reviewed at regular intervals.

Wider network and related parties

The Charity operates a network of local groups known as Links throughout the United Kingdom. Each Link is a satellite of the Charity which as the sole entity is registered in England, Wales and Scotland for charitable purposes.

Each Link has a certain amount of autonomy but must at all times abide by the Charity Rules & Regulations which are constantly monitored and updated to comply with changes in legislation and the needs of the people we support within the Charity.

Subject to the correct funding being in place each Link, in addition to operating the programme of Health Recuperative visits may apply to undertake projects in Belarus or Ukraine to provide assistance in areas of great need. Any such project is subject to a formal application to the CEO and any above his discretionary remit will then be referred to the Trustees for approval. Following approval any such project will continue to be monitored for the duration of its programme.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees

The Board of Trustees are all volunteers who take overall responsibility and act collectively to govern the Charity. Each of the Trustees are actively involved in the Charity being Link Chairs in their own right and therefore have a good working

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

knowledge of the Charity from many perspectives. They were appointed for their commitment to CCLL, their experience and skills which enable them to undertake their responsibilities to the Charity and its members. It is felt that the fact the Trustees are located in different areas of the UK is beneficial to the Charity giving the Links a local representation in respect of some parts of the operation of the Charity which may have regional differences. The Trustees are ultimately responsible in law for the Charity, its assets and activities.

The day-to-day running of the charity is managed by the Chief Executive Dennis Vystavkin who reports directly to the Board of Trustees.

FUTURE PLANS

Despite the Pandemic and the indications that this will continue long into 2021 the Trustees are optimistic and positive for the future of the Charity. Whilst children have not been able to travel Links have remained positive and continued to raise funds where possible. Everyone involved with the Charity continues to assess the situation on a regular basis with a view to resuming the visitation program as soon as practically possible.

Sadly we have seen the loss of some Links and realise that further Links may cease to operate as a direct consequence of the Pandemic. How this may impact the Charity in the future is constantly under review by the Trustees and CEO with the need to be able to diversify being recognised.

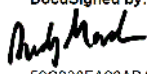
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

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Trustee

Date: 29-Sep-2021

CHERNOBYL CHILDREN'S LIFELINE



INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

Opinion

We have audited the financial statements of Chernobyl Children's Lifeline (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHERNOBYL CHILDREN'S LIFELINE

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including the Charities Act 2011, the Safeguarding Vulnerable Groups Act 2006 and the UK Code of Fundraising Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the Charity is complying with those legal and regulatory frameworks by, making inquiries to management and those responsible for legal and compliance procedures. We corroborated our inquiries through our review of board minutes.
- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas; posting of fraudulent journal entries, authorisation, processing, and payment of fraudulent expenses and timing of revenue recognition.

CHERNOBYL CHILDREN'S LIFELINE

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

Audit procedures performed by the engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Challenging assumptions and judgments made by management in its significant accounting estimates; and
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

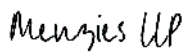
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Menzies LLP

Chartered Accountants
Statutory Auditor
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

DocuSigned by:

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Date: 29-Sep-2021

Menzies LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	495,669	157,241	652,910	651,451
Investments	4	1,595	-	1,595	5,213
		<u>497,264</u>	<u>157,241</u>	<u>654,505</u>	<u>656,664</u>
Total income					
Expenditure on:					
Raising funds	5	1,508	-	1,508	3,102
Charitable activities	6	444,726	138,326	583,052	777,725
		<u>446,234</u>	<u>138,326</u>	<u>584,560</u>	<u>780,827</u>
Total expenditure					
		<u>51,030</u>	<u>18,915</u>	<u>69,945</u>	<u>(124,163)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		934,042	93,598	1,027,640	1,151,803
Net movement in funds		51,030	18,915	69,945	(124,163)
		<u>985,072</u>	<u>112,513</u>	<u>1,097,585</u>	<u>1,027,640</u>
Total funds carried forward					

The Statement of Financial Activities includes all gains and losses recognised in the year.

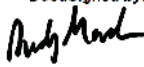
The notes on pages 13 to 26 form part of these financial statements.

CHERNOBYL CHILDREN'S LIFELINE

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	138	354
		<u>138</u>	<u>354</u>
Current assets			
Debtors	12	11,446	5,707
Cash at bank and in hand		1,115,499	1,028,800
		<u>1,126,945</u>	<u>1,034,507</u>
Creditors: amounts falling due within one year	13	(29,498)	(7,221)
Net current assets		<u>1,097,447</u>	<u>1,027,286</u>
Total assets less current liabilities		<u>1,097,585</u>	<u>1,027,640</u>
Total net assets		<u>1,097,585</u>	<u>1,027,640</u>
Charity funds			
Restricted funds	14	112,513	93,598
Unrestricted funds	14	985,072	934,042
Total funds		<u>1,097,585</u>	<u>1,027,640</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

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 M A Maud

Date: 29-Sep-2021

The notes on pages 13 to 26 form part of these financial statements.

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Cash flows from operating activities		
Net cash used in operating activities	85,104	(128,836)
Cash flows from investing activities		
Interest received	1,595	5,213
Net cash provided by investing activities	1,595	5,213
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	86,699	(123,623)
Cash and cash equivalents at the beginning of the year	1,028,800	1,152,423
Cash and cash equivalents at the end of the year	<u>1,115,499</u>	<u>1,028,800</u>

The notes on pages 13 to 26 form part of these financial statements

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Chernobyl Children's Lifeline is an unincorporated charity registered in England & Wales and Scotland. The address of the registered office is disclosed on the Charity information page. The functional and presentation currency of the charity is GBP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Chernobyl Children's Lifeline meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Coronavirus pandemic is creating significant uncertainty and the Charity is not immune to this although, at this stage, it is not possible to reliably forecast what the long-term impact of this may be. The Trustees are confident, however, that the Charity will be able to see through the current uncertainty. The Trustees and Management are taking action to control costs where appropriate and they will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees believe these actions will enable the Charity to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% straight line
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2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	466,908	157,241	624,149	651,451
Grants	18,761	-	18,761	-
Government grants	10,000	-	10,000	-
	<u>495,669</u>	<u>157,241</u>	<u>652,910</u>	<u>651,451</u>
<i>Total 2019</i>	<u>651,451</u>	<u>-</u>	<u>651,451</u>	

Government grants of £28,761 were received during the period in relation to Covid business and employee support schemes.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

4. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Interest received	1,595	1,595	5,213
<i>Total 2019</i>	<u>5,213</u>	<u>5,213</u>	

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Telephone and fax (incorporating relocation expenses)	713	713	927
Printing, postage and stationery	795	795	2,175
<i>Total 2019</i>	<u>3,102</u>	<u>3,102</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Voluntary income	444,726	138,326	583,052	777,725
<i>Total 2019</i>	<u>597,272</u>	<u>180,453</u>	<u>777,725</u>	

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Supporting children & their families	436,519	146,533	583,052	777,725
<i>Total 2019</i>	<u>584,694</u>	<u>193,031</u>	<u>777,725</u>	

Analysis of direct costs

	Activities 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Travel expenses	16,700	16,700	218,074
Programme expenses - Links	187,162	187,162	175,253
Family support project	138,326	138,326	180,453
Leaders fees	-	-	7,213
Belarus craft	-	-	1,933
Belarus and Ukraine project costs	94,331	94,331	1,768
	<u>436,519</u>	<u>436,519</u>	<u>584,694</u>
<i>Total 2019</i>	<u>584,694</u>	<u>584,694</u>	

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	111,769	111,769	136,765
Trustees's expenses	973	973	2,601
Rent, rates, water, light and heat	8,135	8,135	7,650
Insurance	5,459	5,459	6,311
Light and heat	1,506	1,506	1,243
Advertising and recruitment	-	-	1,371
Sundries	370	370	622
Belarus and Minsk office and administration	5,279	5,279	3,225
Depreciation	216	216	216
Redundancy costs	-	-	18,142
Bank charges	479	479	416
Repairs and renewals	651	651	801
IT expenses	337	337	849
Auditor's remuneration	6,360	6,360	4,500
Accountancy fees	4,999	4,999	8,319
	<u>146,533</u>	<u>146,533</u>	<u>193,031</u>
<i>Total 2019</i>	<u>193,031</u>	<u>193,031</u>	

Governance costs amounted to £12,332 for the year (2019: £15420).

8. Auditors' remuneration

	2020 £	<i>2019 £</i>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	3,480	3,360
Fees payable to the Charity's auditor in respect of:		
Preparation of the statutory accounts	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

9. Staff costs

	2020 £	2019 £
Wages and salaries	96,412	121,405
Social security costs	8,361	8,181
Contribution to defined contribution pension schemes	6,996	7,179
	<u>111,769</u>	<u>136,765</u>

The average number of persons employed by the Charity during the year was as follows:

	2020 No.	2019 No.
Belarus office and administration	2	2
UK office and administration	3	3
	<u>5</u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

Staff costs detailed above include the following amounts:
Belarus and Minsk office wages and salary costs of £14,417 (2019: £14,626).

Staff costs detailed above do not include the following amounts:
UK redundancy costs of £nil (2019: £18,142).

Key management received remuneration of £42,385 the year (2019: £42,385).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £973 were reimbursed or paid directly to 4 Trustees (2019 - £2,601 to 4 Trustees). The nature of these expenses was travel and IT expenses relating to the Charity.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 January 2020	8,502
At 31 December 2020	<u>8,502</u>
Depreciation	
At 1 January 2020	8,148
Charge for the year	216
At 31 December 2020	<u>8,364</u>
Net book value	
At 31 December 2020	<u>138</u>
At 31 December 2019	<u>354</u>

12. Debtors

	2020 £	2019 £
Due within one year		
Trade debtors	5,098	-
Prepayments and accrued income	6,348	5,707
	<u>11,446</u>	<u>5,707</u>

13. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	16,458	819
Other taxation and social security	2,176	2,052
Other creditors	5,172	4,350
Accruals and deferred income	5,692	-
	<u>29,498</u>	<u>7,221</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
General fund	349,042	213,725	(219,034)	(47,957)	295,776
Air Fare and visas reserve	230,000	-	-	-	230,000
Medical expenses reserve	30,000	-	-	-	30,000
Schools and Universities	15,000	-	-	-	15,000
Link programme expenses reserve	260,000	170,415	(132,869)	39,773	337,319
Special projects	50,000	113,124	(94,331)	8,184	76,977
	<u>934,042</u>	<u>497,264</u>	<u>(446,234)</u>	<u>-</u>	<u>985,072</u>
Restricted funds					
Family Support Project	93,598	157,241	(138,326)	-	112,513
	<u>93,598</u>	<u>157,241</u>	<u>(138,326)</u>	<u>-</u>	<u>112,513</u>
Total of funds	<u><u>1,027,640</u></u>	<u><u>654,505</u></u>	<u><u>(584,560)</u></u>	<u><u>-</u></u>	<u><u>1,097,585</u></u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds					
General fund	432,195	512,485	(205,911)	(389,727)	349,042
Air Fare and visas reserve	300,000	-	(217,443)	147,443	230,000
Medical expenses reserve	10,000	-	-	20,000	30,000
Schools and Universities	10,000	-	-	5,000	15,000
Link programme expenses reserve	232,138	-	(175,253)	203,115	260,000
Special projects	50,000	-	(1,768)	1,768	50,000
	<u>1,034,333</u>	<u>512,485</u>	<u>(600,375)</u>	<u>(12,401)</u>	<u>934,042</u>
Restricted funds					
Family Support Project	<u>117,470</u>	<u>144,180</u>	<u>(180,453)</u>	<u>12,401</u>	<u>93,598</u>
Total of funds	<u><u>1,151,803</u></u>	<u><u>144,180</u></u>	<u><u>(780,828)</u></u>	<u><u>-</u></u>	<u><u>1,027,640</u></u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

14. Statement of funds (continued)

The General fund represents the free funds of the charity which have not been designated for particular purposes.

The Air fare and visas reserve fund represents funds designated to cover the cost of transporting children in the next calendar year.

The Medical expenses reserve fund represents funds designated to cover the cost of purchasing medicines and helping sick children in the next calendar year.

The Schools & Universities reserve fund represents funds designated to cover the costs of helping schools & universities in Belarus and Ukraine including infrastructure and educational programmes.

The Link program expenses reserve fund represents designated funds to cover transfers made to local Links in the forthcoming year to assist in covering costs incurred relating to children that are hosted in the UK as well as managing projects in Belarus and Ukraine on behalf of Link upon request.

The Special projects fund was set up by the board of trustees to actively support and encourage links to work towards the charities mission statement "helping the children and families of Belarus and Ukraine suffering from the after-effects of the Chernobyl disaster of 1986 and the ongoing adverse economic situation".

In support of this not only do we bring hundreds of children from Belarus and Ukraine to the UK for respite but a special Project fund has also been set up. This allows CCLL links and also head office to participate in projects on the ground in Belarus and Ukraine. This fund is serviced by monies raised by the links and sponsors specifically for this purpose.

The Family support project fund is a restricted fund. Incoming resources are collected separately and represent amounts attributable to specific sponsored families.

Transfers between funds

Transfers from the General fund to Designated unrestricted funds have occurred to cover expenditure during the year and maintain the fund at the designated level.

The transfer to the restricted Family support project fund from the General fund represents amounts reimbursable to the fund for expenditure paid on its behalf.

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
General funds	934,042	497,264	(446,234)	-	985,072
Restricted funds	93,598	157,241	(138,326)	-	112,513
	<u>1,027,640</u>	<u>654,505</u>	<u>(584,560)</u>	<u>-</u>	<u>1,097,585</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

15. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
General funds	1,034,333	512,485	(600,375)	(12,401)	934,042
Restricted funds	117,470	144,180	(180,453)	12,401	93,598
	<u>1,151,803</u>	<u>656,665</u>	<u>(780,828)</u>	<u>-</u>	<u>1,027,640</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	138	-	138
Current assets	1,014,432	112,513	1,126,945
Creditors due within one year	(29,498)	-	(29,498)
Total	<u>985,072</u>	<u>112,513</u>	<u>1,097,585</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	354	-	354
Current assets	940,909	93,598	1,034,507
Creditors due within one year	(7,221)	-	(7,221)
Total	<u>934,042</u>	<u>93,598</u>	<u>1,027,640</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income/expenditure for the period (as per Statement of Financial Activities)	69,945	(124,163)
Adjustments for:		
Depreciation charges	216	216
Decrease/(increase) in debtors	(5,739)	342
Increase/(decrease) in creditors	22,277	(18)
Interest received	(1,595)	(5,213)
Net cash provided by/(used in) operating activities	85,104	(128,836)

18. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	1,115,499	1,028,800
Total cash and cash equivalents	1,115,499	1,028,800

19. Analysis of changes in net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	1,028,800	86,699	1,115,499
	1,028,800	86,699	1,115,499

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

20. Operating lease commitments

At 31 December 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	1,067	6,400
Later than 1 year and not later than 5 years	-	1,067
	<u>1,067</u>	<u>7,467</u>

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2020.