

Charity Registration No. 1014274 (England and Wales)

Charity Registration No. SC040136 (Scotland)

CHERNOBYL CHILDREN'S LIFELINE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHERNOBYL CHILDREN'S LIFELINE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs E L Parker, Senior Mr A March Mr D Lowe Mr M Lafferty
Charity number (England and Wales)	1014274
Charity number (Scotland)	SC040136
Principal address	6 Hartley Business Park Selbourne Road Alton Hampshire GU34 3HD
Chief executive officer	Mr D Vystavkin
Independent examiner	Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE

CHERNOBYL CHILDREN'S LIFELINE

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CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021. 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

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.

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 Belarus and Ukraine. Although the Charity usually 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, during 2021 the visitation program was temporarily suspended in line with the Covid travel restrictions. Pre Pandemic the majority of all visits were paid for entirely by the funding raised by the inviting Link, in extenuating circumstances certain expenses were be met by the Charity from special funds reserved for this purpose. The Charity intends to resume this part of its operation as soon as possible.

The Charity helps to support families and children through the Family Support Project which sponsored by individuals to improve the welfare of families in Belarus and Ukraine.

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:-

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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. The Charity also supports several Children's Social Shelters in Belarus.

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 Osipovichi district of Belarus.

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 specialised 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.

Achievements and performance

2021 has been a challenging year due to the Covid 19 Pandemic continuing and restrictions in Belarus. We have unfortunately not been able to bring children over for recuperating visits. Despite this the Charity has managed to achieve the following:-

A **Christmas Project** was set up to help to deliver much needed provisions and Christmas presents to Ukraine. Our Senior Trustee and Chief Executive went out to Ukraine to deliver this program. The program involved visiting Schools, Kindergartens and private homes to give Christmas presents to children who would otherwise not receive anything at all. During the visit other aid including PPE and medicines were also delivered to those most in need.

Families continue to receive direct support through the **Family Support Project**. This has helped these families to survive as the pandemic continues. The Charity managed to be able to send out **essential medical supplies** which include masks, pulse oximeters, blood pressure monitors and contactless thermometers to support hospitals, hospices and individuals.

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. As a further result of the Pandemic the staff worked periodically under the Flexi Furlough Scheme. One member of staff left during the period, so the Charity is currently working with 2 members of staff. Towards the end of the year the Charity was in the process of closing the Belarus Representative Office. One member of staff was made redundant. This helped to allow the Charity to streamline and reduce its administrative costs.

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 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, this list is not exhaustive.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

Principal funding sources:

The accounting system of the Charity is carried out by an in-house Accountant 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 £106,638 made up by the following key elements

Income -

The charity received a legacy of £84,000

£87,134 was raised by Links to fund future projects and Children's visit

£13,919 was raised for Projects including the Christmas project which was carried out in December 2021

On the Family Support Programme £194,484 was raised to continue to support families

£36,551 in Gift Aid claims

The Charity received £32,393 through the Governments Furlough Scheme to support the Charity through the Covid 19 Pandemics

Expenditure

The Charity paid out on the following

£25,134 on projects in Belarus and Ukraine which included the Christmas Project and Bobrovichi Project.

The Family Support paid out £167,340 to families as ongoing support and for other specific needs

Support Costs

The Charity incurred costs of £6,478 in the closing of the Belarus office (including redundancy costs). Despite the Charity manage to reduce their support costs by 10%.

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.

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 2021 the amount held in the Links Ledger is:

£619,447 (2020 - £612,319) and must be recognised as not available for general use.

Charity Reserves

The Trustees believe that the charity should keep £150,000 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. The remaining funds to be held on secure deposit where the best possible interest can be obtained.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Restricted Funds

£182,019 (2020:£112,513) 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 of 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.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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.

The principal risks - Political risks in both Belarus and Ukraine may impact on the program of children coming to the UK therefore more emphasis will be directed at building partnerships in both Countries to allow us to deliver more projects should the need to diversify come about

Covid 19 Pandemic: This has become a worldwide problem that we must monitor to see the potential effects on Belarus & Ukraine

All of the above may also impact on the number of volunteers who remain able to work within the Charity but whilst we do expect to see a fall in the numbers able to Host children we do not envisage that this will affect their willingness to continue to support the Charity by way of fundraising.

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 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

The future must, for obvious reasons, remain somewhat uncertain due to the Worldwide Pandemic. However, work continues within the Charity to be ready to resume full operation as soon as the window of opportunity presents itself.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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).


The law applicable to charities in England and Wales and in Scotland 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 of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and 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, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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:

DocuSigned by:

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Mr A March
Trustee

4 August 2022

CHERNOBYL CHILDREN'S LIFELINE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

I report to the Trustees on my examination of the financial statements of Chernobyl Children's Lifeline (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DocuSigned by:


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Bache Brown & Co Limited

Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated: 4 August 2022

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	3	271,889	194,484	466,373	495,669	157,241	652,910
Investments	4	243	-	243	1,595	-	1,595
Total income		272,132	194,484	466,616	497,264	157,241	654,505
Expenditure on:							
Raising funds	5	18,160	-	18,160	1,508	-	1,508
Charitable activities	6	174,478	167,340	341,818	444,726	138,326	583,052
Total resources expended		192,638	167,340	359,978	446,234	138,326	584,560
Net incoming resources before transfers		79,494	27,144	106,638	51,030	18,915	69,945
Gross transfers between funds		(42,362)	42,362	-	-	-	-
Net income for the year/ Net movement in funds		37,132	69,506	106,638	51,030	18,915	69,945
Fund balances at 1 January 2021		985,072	112,513	1,097,585	934,042	93,598	1,027,640
Fund balances at 31 December 2021		1,022,204	182,019	1,204,223	985,072	112,513	1,097,585

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CHERNOBYL CHILDREN'S LIFELINE

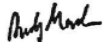
STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		88		138
Current assets					
Debtors	12	10,450		11,446	
Cash at bank and in hand		1,204,050		1,115,499	
		<u>1,214,500</u>		<u>1,126,945</u>	
Creditors: amounts falling due within one year	13	<u>(10,365)</u>		<u>(29,498)</u>	
Net current assets			<u>1,204,135</u>		<u>1,097,447</u>
Total assets less current liabilities			<u><u>1,204,223</u></u>		<u><u>1,097,585</u></u>
Income funds					
Restricted funds	14		182,019		112,513
Unrestricted and designated funds	15	<u>1,022,204</u>		<u>985,072</u>	
			<u>1,022,204</u>		<u>985,072</u>
			<u><u>1,204,223</u></u>		<u><u>1,097,585</u></u>

The financial statements were approved by the Trustees on 4 August 2022

DocuSigned by:



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Mr A March

Trustee

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	19		88,404		85,104
Investing activities					
Purchase of tangible fixed assets		(96)		-	
Investment income received		243		1,595	
Net cash generated from investing activities			147		1,595
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			88,551		86,699
Cash and cash equivalents at beginning of year			1,115,499		1,028,800
Cash and cash equivalents at end of year			<u>1,204,050</u>		<u>1,115,499</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity 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.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's SORP (FRS102) - 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 (FRS102) (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) Regulation 2006 (as amended).

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	3 years - straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	155,496	194,484	349,980	466,908	157,241	624,149
Legacies receivable	84,000	-	84,000	-	-	-
Government grants	32,393	-	32,393	28,761	-	28,761
	<u>271,889</u>	<u>194,484</u>	<u>466,373</u>	<u>495,669</u>	<u>157,241</u>	<u>652,910</u>

Government grants of £32,393 were received during the period in relation to Covid employee support schemes.

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	243	1,595
	<u>243</u>	<u>1,595</u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Telephone and fax (incorporating relocation expenses)	396	713
Printing, postage and stationery	964	795
Fees	16,800	-
	<u>18,160</u>	<u>1,508</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	2021	2020
	£	£
Staff costs	101,046	111,769
Depreciation and impairment	146	216
Expenditure incurred relating to voluntary income	240,626	471,067
	<u>341,818</u>	<u>583,052</u>
	<u>341,818</u>	<u>583,052</u>
Analysis by fund		
Unrestricted funds	174,478	444,726
Restricted funds	167,340	138,326
	<u>341,818</u>	<u>583,052</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Analysis of expenditure by activities

	2021	2020
	£	£
Staff costs	101,046	111,769
Depreciation and impairment	146	216
Expenditure incurred relating to voluntary income	240,626	471,067
	<u>341,818</u>	<u>583,052</u>
Analysis of direct costs		
Travel expenses	1,572	16,700
Programme expenses - Links	16,173	187,162
Family support project	167,340	138,326
Belarus and Ukraine project costs	25,134	94,331
	<u>210,219</u>	<u>436,519</u>
Analysis of support costs		
Staff costs	101,046	111,769
Trustees' expenses	-	973
Rent, rates, water, light and heat	5,571	8,135
Insurance	6,111	5,459
Light and heat	714	1,506
Advertising and recruitment	-	-
Sundries	528	370
Belarus and Minsk office and administration	9,548	5,279
Depreciation	146	216
Subscriptions	480	-
Bank charges	1,437	479
Repairs and renewals	2	651
Travel expenses	1,503	-
IT expenses	1,095	337
Auditor's remuneration	-	6,360
Accountancy fees	3,418	4,999
	<u>131,599</u>	<u>146,533</u>

Governance costs amounted to £3,418 for the year (2020: £12,332)

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the Charity's auditor:	2021	2020
	£	£
Audit of the Charity's annual accounts	-	3,360
Preparation of the statutory accounts	-	1,200
Total audit fees	-	4,560

9 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Belarus office and administration	2	2
UK office and administration	3	3
Total	5	5

Employment costs

	2021	2020
	£	£
Wages and salaries	90,564	96,412
Social security costs	3,624	8,361
Other pension costs	6,858	6,996
	101,046	111,769

Staff costs detailed above include the following amounts:

Belarus and Minsk office wages and salary costs of £15,719 (2020: £14,417).

Key management received remuneration of £42,385 the year (2020: £42,385).

There were no employees whose annual remuneration was more than £60,000.

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year (2020 - £Nil).

During the year ended 31 December 2021, no expenses were reimbursed or paid directly to the Trustees (2020 - £973 to 4 Trustees).

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2021	8,502
Additions	96
At 31 December 2021	<u>8,598</u>
Depreciation and impairment	
At 1 January 2021	8,364
Depreciation charged in the year	146
At 31 December 2021	<u>8,510</u>
Carrying amount	
At 31 December 2021	<u>88</u>
At 31 December 2020	<u><u>138</u></u>

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	-	5,098
Prepayments and accrued income	10,450	6,348
	<u>10,450</u>	<u>11,446</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,635	2,176
Trade creditors	974	16,458
Other creditors	4,263	5,172
Accruals and deferred income	3,493	5,692
	<u>10,365</u>	<u>29,498</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	£
Family Support Project	93,598	157,241	(138,326)	112,513	194,484	(167,340)	42,362	182,019
	<u>93,598</u>	<u>157,241</u>	<u>(138,326)</u>	<u>112,513</u>	<u>194,484</u>	<u>(167,340)</u>	<u>42,362</u>	<u>182,019</u>

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

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Unrestricted and designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
General fund	349,042	213,725	(219,034)	(47,957)	295,776	171,079	(151,331)	(103,325)	212,199
Air Fare and visas reserve	230,000	-	-	-	230,000	-	-	-	230,000
Medical expenses reserve	30,000	-	-	-	30,000	-	-	-	30,000
Schools and Universities	15,000	-	-	-	15,000	-	-	-	15,000
Links programme expenses reserves	260,000	170,415	(132,869)	39,773	337,319	87,134	(16,173)	(63,833)	344,447
Special projects	50,000	113,124	(94,331)	8,184	76,977	13,919	(25,134)	124,796	190,558
	<u>934,042</u>	<u>497,264</u>	<u>(446,234)</u>	<u>-</u>	<u>985,072</u>	<u>272,132</u>	<u>(192,638)</u>	<u>(42,362)</u>	<u>1,022,204</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Unrestricted and designated 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.

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.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	88	-	88	138	-	138
Current assets/(liabilities)	1,022,116	182,019	1,204,135	984,934	112,513	1,097,447
	<u>1,022,204</u>	<u>182,019</u>	<u>1,204,223</u>	<u>985,072</u>	<u>112,513</u>	<u>1,097,585</u>

17 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	<u>1,920</u>	<u>1,067</u>

18 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 2021.

19 Cash generated from operations

	2021 £	2020 £
Surplus for the year	106,638	69,945
Adjustments for:		
Investment income recognised in statement of financial activities	(243)	(1,595)
Depreciation and impairment of tangible fixed assets	146	216
Movements in working capital:		
Decrease/(increase) in debtors	996	(5,739)
(Decrease)/increase in creditors	(19,133)	22,277
Cash generated from operations	<u>88,404</u>	<u>85,104</u>

20 Analysis of changes in net funds

The Charity had no debt during the year.