

**Charity Registration No. 1014274 (England and Wales)**

**Charity Registration No. SC040136 (Scotland)**

**CHERNOBYL CHILDREN'S LIFELINE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# CHERNOBYL CHILDREN'S LIFELINE

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# CHERNOBYL CHILDREN'S LIFELINE

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# CHERNOBYL CHILDREN'S LIFELINE

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

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The Trustees present their annual report and financial statements for the year ended 31 December 2022. 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 (Resigned 4th January 2023)  
A March  
D Lowe

For the purpose of this report the word “Branches” 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 to Ukrainian families and communities. The power crisis in Ukraine due to attacks on civil infrastructure created a chain reaction of adverse consequences affecting all aspects of life in Ukraine including but not limited to welfare, health, education. The Charity worked jointly with donors and suppliers to provide generators, rechargeable lanterns, power banks, safety hi viz vests and armbands to help key workers and children stay safe when walking in darkness. The SafeHouse project – conversion of a rural school into a shelter for refugee families with special needs children required significant financial investment and brought with it many challenges during construction. It is hoped that by end of Spring 2023 the project would be completed and ready to welcome the first families. Provision of seeds and livestock to individual families was proven to be a cost-efficient sustainable project allowing many relocated families to have a source of meat, milk and eggs which were invaluable. Support to rural schools, kindergartens and local primary medical care units ranged from provision of medical supplies, laptops, projectors and Wi-Fi extenders to allow for children to be taught in bomb shelters. The Charity helped to set up, equip and upgrade several such shelters paying particular attention to sanitary facilities, backup lighting and power, access to clean drinking water and keeping children busy and engaged during missile attacks. The Charity provided games, DIY and Craft supplies, educational aids.

# CHERNOBYL CHILDREN'S LIFELINE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The Charity helps to support families and children through the Family Support Project which sponsored by individuals to improve the welfare of families and address whatever special needs they may have.

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

#### **Ukraine:**

The charity provides help and assistance to families affected by the invasion of Russia in February 2022. This has included 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.

#### **Belarus:**

Although our work in Belarus has much diminished due to the current situation we continue, where possible, to maintain support for families on the Family Support Program and projects such as Project Share.

#### **Achievements and performance**

2022 has again proved to be a challenging year due to the invasion of Ukraine by Russia and worldwide sanctions imposed causing many difficulties in operating in Belarus, however with a great deal of effort the Charity has where possible overcome some of these obstacles and has increased support to Ukraine both financially and with physical provision of goods and services. 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. 100 Children were brought by Coach from Ukraine to Lublin, a town situated less than 70 miles from the border with Ukraine. In addition, 50 children from the younger age group, together with their parents, already refugees in Poland, were invited to join the group on a daily basis. These children were housed in a local facility paid for by the Charity for a period of 5 days and provided with a Christmas experience including parties and various outings such as craft experiences, bowling, trampoline centres etc. The importance of this program cannot be understated, it was not just about "Christmas" but about giving the children relief from the mental stress of living with the effects of the war on a daily basis. On the return of the children to Ukraine it was reported that this visit had made a tremendous difference to the mental health of the children.

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 Branches and their Volunteers in generating interest, income and resources for the Charity.

#### **Charity Branches**

One of the negative effects of the Pandemic was that the Charity Branches were unable to carry out their usual fundraising activities, however, the majority of Branches continued in many diversified ways to raise money. The Volunteers form an important part of the Charity, and the Trustees 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 Branch consists of a Committee with officers designated to be Chair and /or Treasurer or to carry out general activities fundraising, , this list is not exhaustive. Regrettably a further effect was the closure of a few branches many of whom were made up of volunteers who had served the Charity for many years and felt that a combination of age and the pandemic had led them to the decision it was time to stand down.

# CHERNOBYL CHILDREN'S LIFELINE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 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 Branch. By way of further explanation, each Branch 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 Branch-by-Branch basis. Each Branch may only have access to the funds that they have raised, and which are represented in their unique Branch Ledger. All monies are held in one designated Bank Account which is controlled by Head Office with monies being requested by each Branch (branch) as required.

Each Branch is responsible for raising funds and the Branches may request that all or part of their funds are allocated to Projects.

Financial Statements and Report show a final figure of £229,500 made up by the following key elements.

Income:

The Charity received a legacy of £55,647.

£234,121 was raised by Branches to fund future projects.

£33,852 was raised for Projects including the Christmas project which was carried out in December 2022

£100,758 was raised for the Ukraine Fund to help with aid, support of families and projects.

On the Family Support Project £192,209 was raised to continue to support families

£53,988 in Gift Aid claims

Expenditure:

The Charity paid out on the following:

£56,950 on projects in Belarus and Ukraine which included the Christmas Project and Project SHARE.

The Family Support Project paid out £124,008 to families as ongoing support and for other specific needs.

£109,634 was used for the Ukraine Fund to help with aid, support to families and projects.

The Community of each localised Branch 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 Branch and from other generous sponsors and supporters who provide additional donations and legacies.

#### Branches (local branch) Ledgers

Monies raised by the Branches (Local Branches) throughout the UK are designated in these Ledgers and called upon as required by the individual Branches. This may when requested, be 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 Branches who have raised the funds. As at the 31st December 2022 the amount held in the Branches Ledger is:

£614,266 (2021 - £619,447) and must be recognised as not available for general use.

# CHERNOBYL CHILDREN'S LIFELINE

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

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#### **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.

#### **Restricted Funds**

£258,668 (2021: £182,019) 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 obviously had an impact on the Charity. At the current time all visits to the UK by groups of children has been suspended until further notice. However, the Charity remains active by increasing the amount of work dedicated to the support of people in Ukraine. 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.

# CHERNOBYL CHILDREN'S LIFELINE

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

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#### **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.

The principal risks - Political risks in both Belarus and Ukraine have impacted 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 with particular emphasis on support in Ukraine. It is planned to carry out regular deliveries of aid to Ukraine using the vehicle purchased specifically for this purpose and volunteer drivers who are part of the Charity.

#### **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 charity continues to carry out its work by way of projects and fund raising specifically to help with the ongoing crisis in Ukraine and with this in mind a dedicated division of CCLL has been setup and promoted using the name of CCLLL-The Helping Hand for Ukraine and it is intended to develop this further.

# CHERNOBYL CHILDREN'S LIFELINE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 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).

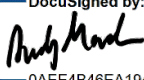
The law applicable to charities in England and Wales and in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that 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:  
  
0AEE4B46EA194C7...  
Mr A March  
**Trustee**

25 September 2023

# CHERNOBYL CHILDREN'S LIFELINE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

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#### Opinion

We have audited the financial statements of Chernobyl Children's Lifeline (the 'Charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 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 (as amended).

#### 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 *Auditor's 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 UK, including the FRC'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 auditor's 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 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 AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

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#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of Trustees**

As explained more fully in the statement of trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 cease operations, or have no realistic alternative but to do so.

#### **Auditor's 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 Acts 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 auditor's 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We assess the risk of material misstatement in respect of fraud by meeting with management to understand where it considered there was susceptibility to fraud.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant reporting frameworks which are likely to affect the company include the Charities Act, FRS102, and the Companies Act 2006. In addition we determined that there were no significant laws and regulations which have a direct effect on the amounts and disclosures in the financial statements.

We considered the risk of fraud through management override on controls. We also considered how management bias may impact upon performance targets.

In response we performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of any significant transactions outside the normal course of business, reviewing accounting estimates for management bias.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved enquiries with management around actual and potential claims. Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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# CHERNOBYL CHILDREN'S LIFELINE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHERNOBYL CHILDREN'S LIFELINE

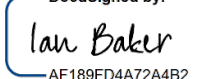
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#### Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) 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.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

DocuSigned by:

  
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**Ian Richard Baker (Senior Statutory Auditor)**  
**for and on behalf of Bache Brown & Co Limited**

25 September 2023

**Chartered Accountants**  
**Statutory Auditor**

Swinford House  
Albion Street  
Brierley Hill  
West Midlands  
DY5 3EE

Bache Brown & Co Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# CHERNOBYL CHILDREN'S LIFELINE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	505,530	192,209	697,739	271,889	194,484	466,373
Investments	4	650	-	650	243	-	243
<b>Total income</b>		<u>506,180</u>	<u>192,209</u>	<u>698,389</u>	<u>272,132</u>	<u>194,484</u>	<u>466,616</u>
<b>Expenditure on:</b>							
Raising funds	5	1,792	-	1,792	18,160	-	18,160
Charitable activities	6	343,089	124,008	467,097	174,478	167,340	341,818
<b>Total expenditure</b>		<u>344,881</u>	<u>124,008</u>	<u>468,889</u>	<u>192,638</u>	<u>167,340</u>	<u>359,978</u>
<b>Net incoming resources before transfers</b>		161,299	68,201	229,500	79,494	27,144	106,638
Gross transfers between funds		(8,448)	8,448	-	(42,362)	42,362	-
<b>Net income for the year/ Net movement in funds</b>		<u>152,851</u>	<u>76,649</u>	<u>229,500</u>	<u>37,132</u>	<u>69,506</u>	<u>106,638</u>
Fund balances at 1 January 2022		<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>
<b>Fund balances at 31 December 2022</b>		<u><u>1,175,055</u></u>	<u><u>258,668</u></u>	<u><u>1,433,723</u></u>	<u><u>1,022,204</u></u>	<u><u>182,019</u></u>	<u><u>1,204,223</u></u>

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 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		9,699		88
<b>Current assets</b>					
Debtors	13	24,807		10,450	
Cash at bank and in hand		1,411,694		1,204,050	
		<u>1,436,501</u>		<u>1,214,500</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(12,477)</u>		<u>(10,365)</u>	
Net current assets			<u>1,424,024</u>		<u>1,204,135</u>
<b>Total assets less current liabilities</b>			<u><u>1,433,723</u></u>		<u><u>1,204,223</u></u>
<b>Income funds</b>					
Restricted funds	15		258,668		182,019
Unrestricted and designated funds	16	<u>1,175,055</u>		<u>1,022,204</u>	
			<u>1,175,055</u>		<u>1,022,204</u>
			<u><u>1,433,723</u></u>		<u><u>1,204,223</u></u>

The financial statements were approved by the Trustees on 25 September 2023

DocuSigned by:  
  
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 Mr A March  
 Trustee

# CHERNOBYL CHILDREN'S LIFELINE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20		217,164		88,404
<b>Investing activities</b>					
Purchase of tangible fixed assets		(10,170)		(96)	
Investment income received		650		243	
<b>Net cash (used in)/generated from investing activities</b>			(9,520)		147
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			207,644		88,551
Cash and cash equivalents at beginning of year			1,204,050		1,115,499
<b>Cash and cash equivalents at end of year</b>			1,411,694		1,204,050

# CHERNOBYL CHILDREN'S LIFELINE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 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 2022

#### 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	33% - straight line
Motor vehicles	25% - reducing balance

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 2022

#### 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.

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	449,883	192,209	642,092	155,496	194,484	349,980
Legacies receivable	55,647	-	55,647	84,000	-	84,000
Government grants	-	-	-	32,393	-	32,393
	<u>505,530</u>	<u>192,209</u>	<u>697,739</u>	<u>271,889</u>	<u>194,484</u>	<u>466,373</u>

# CHERNOBYL CHILDREN'S LIFELINE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 3 Donations and legacies

(Continued)

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

#### 4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	650	243
	<u>650</u>	<u>243</u>

#### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Telephone and fax (incorporating relocation expenses)	1,204	396
Printing, postage and stationery	588	964
Fees	-	16,800
	<u>1,792</u>	<u>18,160</u>

#### 6 Charitable activities

	2022	2021
	£	£
Staff costs	82,789	101,046
Depreciation and impairment	559	146
Expenditure incurred relating to voluntary income	383,749	240,626
	<u>467,097</u>	<u>341,818</u>
	<u>467,097</u>	<u>341,818</u>
<b>Analysis by fund</b>		
Unrestricted funds	343,089	174,478
Restricted funds	124,008	167,340
	<u>467,097</u>	<u>341,818</u>

# CHERNOBYL CHILDREN'S LIFELINE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Analysis of expenditure by activities

	2022 £	2021 £
Staff costs	82,789	101,046
Depreciation and impairment	559	146
Expenditure incurred relating to voluntary income	383,749	240,626
	<u>467,097</u>	<u>341,818</u>
<b>Analysis of direct costs</b>		
Travel expenses	2,412	1,572
Programme expenses - Links	43,254	16,173
Family support project	124,008	167,340
Belarus and Ukraine project costs	166,584	25,134
	<u>336,258</u>	<u>210,219</u>
<b>Analysis of support costs</b>		
Staff costs	82,789	101,046
Trustees' expenses	-	-
Rent, rates, water, light and heat	8,183	5,571
Insurance	6,055	6,111
Light and heat	1,406	714
Advertising and recruitment	-	-
Legal & professional fees	3,967	-
Motor running expenses	3,957	-
Sundries	1,302	528
Belarus and Minsk office and administration	2,683	9,548
Depreciation	559	146
Subscriptions	547	480
Bank charges	2,421	1,437
Repairs and renewals	1	2
Travel expenses	9,862	1,503
IT expenses	1,650	1,095
Auditor's remuneration	4,560	-
Accountancy fees	897	3,418
	<u>130,839</u>	<u>131,599</u>

Governance costs amounted to £5,457 for the year (2021: £3,418)

# CHERNOBYL CHILDREN'S LIFELINE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

<b>Fees payable to the Charity's auditor:</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Audit of the Charity's annual accounts	3,120	-
Preparation of the statutory accounts	1,440	-
<b>Total audit fees</b>	<u>4,560</u>	<u>-</u>

### 9 Employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Belarus office and administration	-	2
UK office and administration	2	3
<b>Total</b>	<u>2</u>	<u>5</u>

<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	68,707	90,564
Social security costs	2,397	3,624
Other pension costs	11,685	6,858
	<u>82,789</u>	<u>101,046</u>

Staff costs detailed above include the following amounts:

Belarus and Minsk office wages and salary costs of £nil (2021: £15,719).

Key management received remuneration of £42,385 the year (2021: £42,385).

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

### 10 Trustees

During the year, Trustees received £423 reimbursement of expenses for travel costs (2021: £Nil).

During the year, no Trustees received any remuneration (2021: £Nil).

During the year, no Trustees received any benefits in kind (2021: £Nil).

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# CHERNOBYL CHILDREN'S LIFELINE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 12 Tangible fixed assets

	Fixtures and Motor vehicles fittings		Total
	£	£	£
<b>Cost</b>			
At 1 January 2022	8,598	-	8,598
Additions	670	9,500	10,170
At 31 December 2022	9,268	9,500	18,768
<b>Depreciation and impairment</b>			
At 1 January 2022	8,510	-	8,510
Depreciation charged in the year	80	479	559
At 31 December 2022	8,590	479	9,069
<b>Carrying amount</b>			
At 31 December 2022	678	9,021	9,699
At 31 December 2021	88	-	88

### 13 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Other debtors	18,537	-
Prepayments and accrued income	6,270	10,450
	24,807	10,450

### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,118	1,635
Trade creditors	185	974
Other creditors	211	4,263
Accruals and deferred income	10,963	3,493
	12,477	10,365

**CHERNOBYL CHILDREN'S LIFELINE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**15 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		Movement in funds		Movement in funds		
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£	£	£	£
Family Support Project	112,513	194,484	(167,340)	42,362	182,019	192,209	(124,008)	8,448	258,668

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 2022**

**16 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:

	Balance at 1 January 2021		Movement in funds				Movement in funds				Balance at 31 December 2022		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	£	£	£	£
General fund	295,776	171,079	171,079	(151,331)	(103,325)	212,199	137,298	(134,892)	17,474	232,079			
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	337,319	87,134	87,134	(16,173)	(63,833)	344,447	234,271	(43,404)	(196,048)	339,266			
Special projects	76,977	13,919	13,919	(25,134)	124,796	190,558	134,611	(166,585)	170,126	328,710			
	<u>985,072</u>	<u>272,132</u>	<u>272,132</u>	<u>(192,638)</u>	<u>(42,362)</u>	<u>1,022,204</u>	<u>506,180</u>	<u>(344,881)</u>	<u>(8,448)</u>	<u>1,175,055</u>			

**CHERNOBYL CHILDREN'S LIFELINE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**16 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 2022

#### 17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Tangible assets	9,699	-	9,699	88	88
Current assets/(liabilities)	1,165,356	258,668	1,424,024	182,019	1,204,135
	<u>1,175,055</u>	<u>258,668</u>	<u>1,433,723</u>	<u>182,019</u>	<u>1,204,223</u>

#### 18 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:

	2022 £	2021 £
Within one year	-	1,920

#### 19 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 2022.

#### 20 Cash generated from operations

	2022 £	2021 £
Surplus for the year	229,500	106,638
Adjustments for:		
Investment income recognised in statement of financial activities	(650)	(243)
Depreciation and impairment of tangible fixed assets	559	146
Movements in working capital:		
(Increase)/decrease in debtors	(14,357)	996
Increase/(decrease) in creditors	2,112	(19,133)
<b>Cash generated from operations</b>	<u>217,164</u>	<u>88,404</u>

#### 21 Analysis of changes in net funds

The Charity had no debt during the year.

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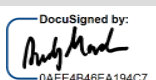
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Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	9/26/2023 3:38:29 AM
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Signing Complete	Security Checked	9/26/2023 3:45:26 AM

<b>Envelope Summary Events</b>	<b>Status</b>	<b>Timestamps</b>
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