

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 2024

CHERNOBYL CHILDREN'S LIFELINE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A March Mr D Lowe Mr M Lafferty Mrs J M Packard	(Appointed 30 January 2025)
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

CONTENTS

	Page
Trustees' report	1 - 7
Independent examiner's report	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11 - 21

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT

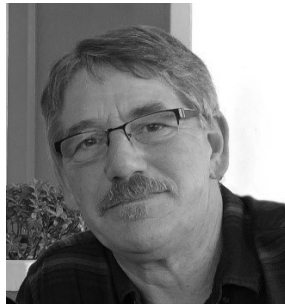
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024. 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:



M Lafferty



A March



D Lowe



J Packard

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 and the worsening humanitarian crises in Ukraine. Our approach is non-judgmental and non-discriminatory without any political involvement in the affairs of the country 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.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 mainly located within territories contaminated by the Chernobyl Disaster. The power crisis in Ukraine due to attacks on civil infrastructure deepened especially from October onwards which severely impacted life in almost all aspects including, but not limited to welfare, health and education. The Charity worked jointly with donors and suppliers to provide generators, rechargeable lanterns, power banks and quick charge backup power units but specifically concentrated its efforts on helping the school children with facilities which would allow them to continue schooling and educational process whatever the circumstances.

To facilitate this, we sourced power support and generation equipment which was delivered in advance starting from March 2024 putting it in place for the coming long cold winter. The support of education and children's pastime activities was organised through continued shipment of IT equipment, (laptops, desktops, monitors, TVs, smart boards, projectors, iPads, smart phones, android tablets, network and WI-FI equipment) and welfare support resources (heating, lighting, sanitation, water storage and purification) to school and kindergarten underground shelters, children's and local hospitals and communities, in particular to rural primary medical care centres so that the children and families are not cut off from their most basic rights to receive education, stay safe and receive healthcare support where required. In addition, the elderly, the disabled and those with special needs, (be it learning difficulties or physical impairment), also received support in the way of disability equipment and items of care and hygiene. Often, our charity remains the only provider of hydraulic battery operated patient lifts, patient power assisted beds, specialised paediatric therapy standers, bedsores preventing mattresses, wheelchairs, walkers etc.

We thank all those donors of this equipment and those who provide funding to help with transportation to Ukraine and local distribution. The charity recognises the need to provide whatever possible aid to the helpers and local partners such as social workers, community welfare and children's safety workers, nurses and of course, teachers and kindergarten staff, this is what we call helping the helpers. In addition to the challenges these key workers face daily when fulfilling their professional duties, they equally experience difficulties caused by power cuts, lack of even most basic resources, PPE, educational aids and materials, IT equipment and, of course, their own families are feeling the daily stress of the situation

In 2022 one of our key projects – the SafeHouse was mainly addressing the needs of the displaced mothers with children with special needs. In 2023 we shifted our focus of attention to the provision of therapy and mental health support including stress relief of children and local key workers who experience the stress being offloaded on them by the families they are supporting. An old derelict and destroyed kindergarten building was taken over and converted into a multi-functional space split into several zones providing day or residential accommodation options with a full set of modern utilities and conveniences offering a barrier free environment for activities and therapy. As our charity found itself being the main contributor and donor to the Myrcha Welfare project due to a number of local and international NGOs not being able to meet their initial commitment, it took the first quarter of 2024 to complete and fully launch the site operationally. The centre opened in officially in March welcoming the first groups of children in May.

Delivery of humanitarian aid directed at specific reasons and needs continued through 2024. We aimed to bring the items and types of aid upon request and identification of types of need which is a principal we pursue in many projects. This year we managed to increase the total amount of aid distributed to over 25 tonnes.

The Charity helps to support families and children through its Family Support Project which organises support of individual children and families in Ukraine addressing whatever relative needs they may have. New families have been added on to the project this year many of which were relocated displaced families who lost practically everything.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

It still remains impossible for the charity to bring children over to the UK for recuperating visits. This is due to circumstances completely outside of our control and influence. Every day brings new challenges and an ever-growing list of desperate pleas for help. This volatile environment adds on to the unpredictable nature of our operation with some priorities giving way to other more pressing needs. Giving due to our supporters and volunteers we managed to achieve the following:

A **Third Christmas Project** was set up to help deliver much needed provisions and Christmas presents to Ukraine. All the trustees and our Chief Executive went out to Lublin, Poland to deliver this programme. They were joined by the two trustees of Woolly Hugs charity, who have supported our work for many years. 46 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 for some activities. The 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 programme 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 their return 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 receive much needed, often critical supplies such as firewood, medication, basic food, stationery and education. The Charity continued to help with essential medical supplies which include masks, pulse oximeters, blood pressure monitors and contactless thermometers to support hospitals, hospices and individuals, unfortunately Covid-19 was still present in Ukraine providing many health risk in addition to everything else described above.

Myrcha Welfare Centre. The Centre welcomed first children and families in May 2024 having first run a number of training sessions for student psychologists to share hands on experience supporting such families. We have managed to create a modern, reliable indoors and outdoors space capable of delivering both residential and day therapy programmes. The centre is very unique in what it is and what it does and the demand from remote communities to send children for support activities is growing daily. The team of experienced psychologists, therapists and support workers run by a small local charity "The Power of Community" consists of only 12 people, their performance and activities are limited by the funding and resources provided. Our charity proudly remains to be the main donor whilst actively inviting other international and private sponsors to provide support to this much needed and very versatile facility.

Livestock & Seeds supplied to displaced families and families in need. Chicken, ducklings, goslings, piglets, goats (milking). Over 60 kg of high-quality selected seeds allowing families, schools, small rural social services units and village council offices become more sustainable. They are turning almost any available patch of land into a vegetable plot.

Generators sourced in the UK and Poland. High quality reputable brands generators continue to be a priority because the energy infrastructure is continually attacked. Schools, hospitals, kindergartens, primary medical care units and those missile raid shelters that are assigned to them received generators. We created a workshop in joint partnership with a local community council run by volunteers. They recondition, service and repairs generators, chain saws (also supplied by CCLL) and garden machinery. It is important to allow rural communities to be self sufficient as much as possible. Of course, we help with purchasing of consumables and parts.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Support to displaced families moving to communities in northern Ukraine. Home repairs, provision of cookers, fridges, furniture, household utensils and supplies – anything that can help families who lost everything to settle in local communities. Often the houses they move in haven't been lived in for over 10 years with doors and windows in need of replacement and roof repairs required. This aid is mainly provided through the Family Support Project on an ad hoc basis on cases referred by local social workers.

School In A Bag. We continued our much-valued co-operation with the School in a Bag charity which provided over 3,950 more school bags in 2024 bringing the total from 2022 to 2024 to 5,800 bags filled with stationary, lunch boxes and items of basic hygiene. Our charity has arranged the delivery and distribution of the bags to the children in Ukraine.

Provision of teaching aids, games and craft supplies for use by children in bomb shelters. It is important to keep children engaged and involved during long hours of sitting underground during air raids. Teaching hours are limited in these situations. This is where puzzles, art and craft supplies, singing using PA systems, watching an educational video helps the children get over the daunting and stressful routine. Additionally, we help to set up teaching zones and complete classrooms underground recognising that children must continue to receive education having missed 2 years of schooling through Covid and further 3 years intermittent schooling due to air strikes, lack of shelter facilities or lack of teaching.

Medical and special needs equipment. We deliver wheelchairs, prone standers, patient lifts, crutches, zimmer frame, 3-wheel walkers for patients of all ages plus walkers, seats, prams, strollers and therapy items for children and young adults with special needs. Many of the items are provided to us because they would be discarded in the UK yet they still hold value for those in need.

First aid medical bags for Ambulance, Fire and Rescue crews. The Fire and Rescue crews in Ukraine are being trained to provide first aid on scene as this was not their remit prior to 2022. They receive the correct training but often lack specialised first aid kits with the right content and equipment. Thanks to our supporters providing used bags with fully functional equipment and new supplies to replenish, we help those looking after local communities provide the right care when its most needed. These cost a small fortune each.

Returning Childhood to Children

Keeping children active and helping them get at least some of the childhood they lost is a vital and critically needed activity which impacts most of their future lives. Our charity helps these children remain children and have the childhood they have been deprived of. We provide sports equipment, game and play items suitable for various ages. This offers hope to the children we help and to their families

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

Our local Branches continued in many diversified ways to raise money and aid in its natural form. 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 and 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 2024

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.

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.

Charity Reserves

The Trustees believe that the charity should keep at least £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

The Family Support Project. This project allows sponsors in the UK to give financial support to children and/families. 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 Standing Order 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 followed by the ever-worsening crises in Ukraine have almost completely changed how our charity operates. There is little point in thinking what we have lost hence we concentrate our attention on the things we can do to help the affected children and their families. 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.

CHERNOBYL CHILDREN'S LIFELINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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 Branches throughout the United Kingdom. Each Branch is a satellite of the Charity which as the sole entity is registered in England, Wales and Scotland for charitable purposes.

Each Branch 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 Branch, in addition to operating the programme of Health Recuperative visits - where possible - may apply to undertake projects to aid 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 the emphasis will be directed at developing aid programmes to help the affected families in Ukraine with particular emphasis on support in Ukraine. We also recognise that the new areas of humanitarian crises around the World call for attention thus making access to resources and funding even more challenging yet we strongly believe that the activities we carry on deliver not only material but most importantly humanitarian and mental support offering the children of Ukraine a better future.

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 Branch 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 Branches 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. This year we welcomed Joan Packard as our 4th Trustee. She is a very experienced branch chair with years of hands-on involvement and a contributor to many past and current projects

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 2024

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).

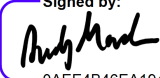
The law applicable to charities in England and Wales and in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that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

Signed by:

0AEE4B46EA194C7...
Mr A March
Trustee

29 September 2025

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 2024.

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 the Institute of Chartered Accountants in England and Wales, 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.

Signed by:

Graham Lindsay

79F0E6C6B7A44AC

Graham Lindsay FCA

Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated: 29 September 2025

CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	211,950	180,993	392,943	300,166	123,841	424,007
Investments	4	13,527	-	13,527	9,801	-	9,801
Total income		<u>225,477</u>	<u>180,993</u>	<u>406,470</u>	<u>309,967</u>	<u>123,841</u>	<u>433,808</u>
Expenditure on:							
Raising funds	5	849	-	849	1,122	-	1,122
Charitable activities	6	331,507	159,678	491,185	345,249	140,593	485,842
Total expenditure		<u>332,356</u>	<u>159,678</u>	<u>492,034</u>	<u>346,371</u>	<u>140,593</u>	<u>486,964</u>
Net income/(expenditure)		(106,879)	21,315	(85,564)	(36,404)	(16,752)	(53,156)
Transfers between funds		13,104	(13,104)	-	(4,468)	4,468	-
Net movement in funds	8	(93,775)	8,211	(85,564)	(40,872)	(12,284)	(53,156)
Reconciliation of funds:							
Fund balances at 1 January 2024		1,134,183	246,384	1,380,567	1,175,055	258,668	1,433,723
Fund balances at 31 December 2024		<u>1,040,408</u>	<u>254,595</u>	<u>1,295,003</u>	<u>1,134,183</u>	<u>246,384</u>	<u>1,380,567</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

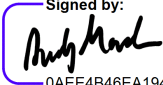
CHERNOBYL CHILDREN'S LIFELINE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		6,134		8,956
Current assets					
Debtors	13	35,751		20,052	
Cash at bank and in hand		1,272,060		1,371,878	
		1,307,811		1,391,930	
Creditors: amounts falling due within one year	14	(18,942)		(20,319)	
Net current assets			1,288,869		1,371,611
Total assets less current liabilities			1,295,003		1,380,567
Income funds					
Restricted funds	16		254,595		246,384
Unrestricted and designated funds	17	1,044,679		1,134,183	
General unrestricted funds		(4,271)		-	
			1,040,408		1,134,183
			1,295,003		1,380,567

The financial statements were approved by the Trustees on 29 September 2025

Signed by:

 0AEE4B46EA194C7...
 Mr A March
 Trustee

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 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. 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 or grantors 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 2024

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 2024

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
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	207,017	180,993	388,010	279,350	123,841	403,191
Legacies receivable	4,933	-	4,933	20,816	-	20,816
	<u>211,950</u>	<u>180,993</u>	<u>392,943</u>	<u>300,166</u>	<u>123,841</u>	<u>424,007</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	13,527	9,801

5 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Telephone and fax (incorporating relocation expenses)	469	944
Printing, postage and stationery	380	178
	<u>849</u>	<u>1,122</u>

6 Charitable activities

	2024 £	2023 £
Staff costs	62,800	61,246
Depreciation and impairment	2,822	2,792
Expenditure incurred relating to voluntary income	425,563	421,804
	<u>491,185</u>	<u>485,842</u>
	<u>491,185</u>	<u>485,842</u>
Analysis by fund		
Unrestricted funds	331,507	345,249
Restricted funds	159,678	140,593
	<u>491,185</u>	<u>485,842</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Analysis of expenditure by activities

	2024 £	2023 £
Staff costs	62,800	61,246
Depreciation and impairment	2,822	2,792
Expenditure incurred relating to voluntary income	425,563	421,804
	<u>491,185</u>	<u>485,842</u>
Analysis of direct costs		
Travel expenses	1,865	1,460
Programme expenses - Links	72,936	82,177
Family support project	159,678	140,593
Belarus and Ukraine project costs	140,843	157,686
	<u>375,322</u>	<u>381,916</u>
Analysis of support costs		
Staff costs	62,800	61,246
Trustees' expenses	1,227	490
Rent, rates, water, light and heat	8,676	8,153
Insurance	6,242	6,183
Light and heat	1,566	1,443
Legal & professional fees		
Motor running expenses	5,399	1,211
Sundries	179	306
Belarus and Minsk office and administration		
Depreciation	2,822	2,792
Subscriptions	501	857
Bank charges	1,708	2,290
Repairs and renewals	1,109	57
Travel expenses	1,441	1,169
IT expenses	1,759	1,817
Exchange rate loss/(gains)	(211)	-
Accountancy fees	20,645	15,912
	<u>115,863</u>	<u>103,926</u>

Governance costs amounted to £20,645 for the year (2023: £15,912)

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	2,822	2,792
	<u>2,822</u>	<u>2,792</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
UK office and administration	2	2

Employment costs

	2024 £	2023 £
Wages and salaries	60,900	54,014
Social security costs	315	1,148
Other pension costs	1,585	6,084
	62,800	61,246

Staff costs detailed above include the following amounts:

Key management received remuneration of £47,642 the year (2023: £46,786).

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

10 Trustees

During the year, three Trustees received £1,229 for reimbursement of expenses for travel and other costs (2023: £490).

During the year, no Trustees received any remuneration (2023: £Nil).

During the year, no Trustees received any benefits in kind (2023: £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 2024

12 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 January 2024	11,317	9,500	20,817
At 31 December 2024	11,317	9,500	20,817
Depreciation and impairment			
At 1 January 2024	9,127	2,734	11,861
Depreciation charged in the year	1,131	1,691	2,822
At 31 December 2024	10,258	4,425	14,683
Carrying amount			
At 31 December 2024	1,059	5,075	6,134
At 31 December 2023	2,190	6,766	8,956

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	7,927	13,155
Prepayments and accrued income	27,824	6,897
	35,751	20,052

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	876	1,907
Trade creditors	7,314	6,113
Other creditors	684	5,517
Accruals and deferred income	10,068	6,782
	18,942	20,319

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,585	6,084

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£	£	£	£	£
Family Support Project	258,668	123,841	(140,593)	4,468	246,384	180,993	(159,678)	(13,104)	254,595

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 2024

17 Unrestricted and designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include 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 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£	£	£	£	£
General fund	232,079	98,778	(106,509)	155,532	379,880	60,666	(107,560)	109,906	442,892
Air Fare and visas reserve	230,000	-	-	(180,000)	50,000	-	-	-	50,000
Medical expenses reserve	30,000	-	-	20,000	50,000	-	-	-	50,000
Schools and Universities	15,000	-	-	-	15,000	-	-	-	15,000
Links programme expenses reserves	339,266	106,837	(82,177)	-	363,926	109,734	(115,853)	(27,614)	330,193
Special projects	328,710	104,352	(157,685)	-	275,377	55,077	(104,672)	(69,188)	156,594
	<u>1,175,055</u>	<u>309,967</u>	<u>(346,371)</u>	<u>(4,468)</u>	<u>1,134,183</u>	<u>225,477</u>	<u>(328,085)</u>	<u>13,104</u>	<u>1,044,679</u>

CHERNOBYL CHILDREN'S LIFELINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 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 Branch programme 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 Branch 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 2024

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	6,134	-	6,134
Current assets/(liabilities)	1,034,274	254,595	1,288,869
	<u>1,040,408</u>	<u>254,595</u>	<u>1,295,003</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	8,956	-	8,956
Current assets/(liabilities)	1,125,227	246,384	1,371,611
	<u>1,134,183</u>	<u>246,384</u>	<u>1,380,567</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).