

Charity Registration No. 1059832

Company Registration No 03220045 (England and Wales)

**CHERNOBYL CHILDREN'S PROJECT (UK)  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

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**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	John Gater Margaret Whiting Denis Moors
<b>Executive Director</b>	Linda Walker
<b>National Co-ordinator</b>	Julie Gater
<b>National Treasurer</b>	Catherine McElholm
<b>Secretary</b>	Catherine McElholm
<b>Charity number</b>	1059832
<b>Company number</b>	03220045
<b>Principal address</b>	Glossop Labour Club 11-13 Chapel Street Glossop Derbyshire SK13 8AT
<b>Registered office</b>	Kinder House 28 Fitzalan Street Glossop Derbyshire SK13 7DL
<b>Auditors</b>	Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE
<b>Bankers</b>	Co-operative Bank Plc 34-38 High Street Solihull West Midlands B91 3TB

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**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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# **CHERNOBYL CHILDREN'S PROJECT (UK)**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES REPORT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

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The trustees present their report and accounts for the year ended 30 September 2013

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005

#### **Structure, governance and management**

The charity is a company limited by guarantee, incorporated on 3 July 1996 and registered as a charity on 17 December 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were  
John Gater

Margaret Whiting

Denis Moors

#### **Recruitment and Appointment of Management Committee**

The directors of the company are also Charity Trustees for the purposes of Charity Law. The Management Committee consists of the Trustees, the National Co-ordinator and the National Treasurer. Under the Memorandum of Association the number of Trustees shall not be less than three. At each Annual General Meeting one third of the Trustees retire by rotation and are eligible for re-election. If the number of Trustees is not three or a multiple of three, the number nearest to one third shall retire from office.

#### **Trustee Induction and Training**

All the current Trustees have several years experience of the work of the Charity before their appointment. In the event that a Trustee was to be appointed who did not already have such experience of the work of the Charity, training would be provided.

#### **Organisational Structure**

Chernobyl Children's Project (UK) has a Management Committee consisting of the Trustees, the National Co-ordinator and National Treasurer.

A scheme of delegation is in place and day to day responsibility for the running of the Charity rests with the National Co-ordinator.

#### **Risk Management**

A review of the major risks to which the Charity is exposed, as identified by the Trustees, has been carried out and systems have been established to mitigate those risks. We ensure that all host families are CRB checked and we also have a Child Protection Policy in place which all groups are expected to fully adhere to. Our policies and guidelines are updated annually to improve the operation of the Charity and the safety and security of all concerned. Our Aid Co-ordinator takes all possible measures to ensure the safety of those involved in the collection and delivery of aid.



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

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**Objectives and activities**

The Charities objectives and activities as set out in the Memorandum of Association are

To promote such charitable purpose or purposes for persons living in Belarus, Ukraine or Western Russia who are suffering as a result of the Chernobyl disaster and in particular but without limiting the foregoing

To provide holidays and other recreational activities, in the interests of social welfare for children whose health has been affected by the disaster, with the object of improving their conditions of life

To relieve sickness and preserve and protect the health of such persons

To educate the public about the health and environmental effects of the Chernobyl disaster and its implications for the future of nuclear power

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake

**Achievements and performance**

In furtherance of the objects of the charity a total of 127 children, 15 mothers and 21 doctors and interpreters have been provided with recuperative holidays in Great Britain and a further 100 children and young adults from Zhuravichi Children's Home, Rechitsa Boarding School and two adult institutions have been provided with holidays in a sanatorium in an uncontaminated area of Belarus during the year ended 30 September 2013

During the same period we have delivered 6 vehicle loads of aid to Belarus which included medical equipment and disability aids as well as clothing, nappies, bedding, furniture, toiletries, educational materials and other aid. These have been sent to 4 organisations in the Gomel and Minsk regions. The total weight was 40,265 tonnes and the value of donated aid delivered was £117,500

Much of the work of the charity is carried out by three groups of volunteers: 1) The 130 families who raise funds, organise activities for the children's visit and then host and care for the children for two weeks during their visit; 2) The Humanitarian Aid Team, who collect and load aid and deliver it to Belarus; and 3) the volunteers (24 this year) who travel to Belarus to work hard with disabled children to ensure that they have a great holiday at a Belarusian Sanatorium. It is impossible to put a valuation on the work all these people do for us.

The respite care centre we established in Gomel, the Mayflower Centre, has continued to provide short breaks for groups of six profoundly disabled children and in this way it supports fifty families in Gomel region. Whilst the main costs of running the centre were taken on several years ago by the Social Protection Department in Gomel, we continued to organise all the transport until summer 2013. We then gave a minibus to the Centre so that they can collect the children and young people themselves. We continue to give other support to the centre through aid and training and a small amount of additional funding.

We support a class for wheelchair children at Special School No 5 in Gomel, funding the cost of travel and employing the driver.

We have continued to fund "Rodni Kut" our family home for five disabled children in Rogachev, "Family Home 2000" for young adults with physical disabilities at Klimovka, and the Children's Hospice in Gomel.

We have also continued to support Zhuravichi Children's Home, Children in Trouble and the Diabetic Association. Medicines have been purchased for the Children's Cancer Hospital and the Belarusian Children's Hospice, and we fund the purchase of test strips for children belonging to the Diabetic Association.



# **CHERNOBYL CHILDREN'S PROJECT (UK)**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

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In January an educational visit to the UK was organised for senior staff at the Institute which provides further education to social workers in Minsk. In March the Deputy Minister for Social Protection came to Britain with one of his colleagues and two representatives of non-governmental organisations. They met many social work professionals and visited supported living accommodation, further education colleges and other facilities for adults with learning disabilities.

In June three cleft palate surgeons were brought to the UK to upgrade their skills. A week long programme of theatres and clinics was provided for them by Royal Manchester Children's Hospital.

Social services professionals from the UK delivered a training course in Temporary Fostering for Babies and Young children and two courses in Restorative Justice. The first two parts of a four module training programme in Social Work were delivered at an Institute in Minsk. Visits to Belarus to offer advice and expertise were made by a number of different specialists in learning disabilities and a clinical psychologist.

The Medical Director of the Belarusian Children's Hospice completed her studies and received a Post Graduate Diploma in Palliative Care at Cardiff University, which we funded through a grant from the Raisa Gorbachev Foundation. Our Palliative Care Consultant John Costello made two visits to Belarus to give training and take part in a conference.

In the summer volunteers worked at Zhuravichi and Vikov, a home for disabled adults, as well as at the Holiday Camp, providing care, physiotherapy and fun for those who are not able to take part in the holidays.

Two psychologists continued to work in support of new mothers whose children were born with a disability. They work in all four maternity hospitals in Gomel.

With a grant from the British Embassy in Minsk we employed two psychologists to work with struggling families whose children are in danger of being admitted to custodial schools. Our lead Trainer Geoff Wright supervises this programme.

A review of the major risks to which the Charity is exposed, as identified by the Trustees, has been carried out and systems have been established to mitigate those risks. We ensure that all host families are DBS checked and we also have a Child Protection Policy in place which all groups are expected to fully adhere to. Our policies and guidelines are updated annually to improve the operation of the charity and the safety and security of all concerned. Our Aid Co-ordinator takes all possible measures to ensure the safety of those involved in the collection and delivery of aid.

At 30 September 2013 Chernobyl Children's Project (UK) had a total of 16 groups located in various parts of England.

This report was approved by the trustees on 10 October 2013.

#### **Financial review**

##### **Principal Funding Sources**

The largest proportion of our income is received through support groups located in various parts of Great Britain. The remainder of our cash income comes from both individual and corporate donors. The balance of the income is in the form of gifts in kind, the bulk of which is delivered to various locations in Belarus.

It is not the current policy of the Charity to set funds aside as reserves.

It is not the Charity's policy to invest funds for the long term. The Charity's expenditure is seasonal as the recuperative holidays in the United Kingdom and Belarus are mainly during the months of July and August. As funds are received in advance of this period they are placed on short term deposit with Standard Life Bank.

##### **Plans for the future**

We intend to continue and develop our objectives and activities with the resources made available to the charity.



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES REPORT (CONTINUED)**  
***FOR THE YEAR ENDED 30 SEPTEMBER 2013***

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**Auditors**

A resolution proposing that Bache Brown & Co Limited be reappointed as auditors of the company will be put to the members

On behalf of the board of trustees



**John Gater**

Trustee

Dated 21 March 2014



# **CHERNOBYL CHILDREN'S PROJECT (UK)**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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The trustees, who are also the directors of Chernobyl Children's Project (UK) for the purpose of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year

In preparing these accounts, 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, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITORS' REPORT**

**TO THE TRUSTEES OF CHERNOBYL CHILDREN'S PROJECT (UK)**

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We have audited the accounts of Chernobyl Children's Project (UK) for the year ended 30 September 2013 set out on pages 8 to 18. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of Chernobyl Children's Project (UK) for the purposes of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

The trustees have elected for the accounts to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the accounts**

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited accounts. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on accounts**

In our opinion the accounts

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2013 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITORS' REPORT (CONTINUED)**  
**TO THE TRUSTEES OF CHERNOBYL CHILDREN'S PROJECT (UK)**

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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 where the Charities Act 2011 requires us to report to you if, in our opinion

- the information given in the Trustees Report is inconsistent in any material respect with the accounts, or
- the charitable company has not kept adequate accounting records, or
- the accounts are not in agreement with the accounting records and returns, or
- we have not received all the information and explanations we require for our audit



**Stephen Dunn (Senior Statutory Auditor)**  
**for and on behalf of Bache Brown & Co. Limited**

**Chartered Certified Accountants**  
**Statutory Auditor**  
Swinford House  
Albion Street  
Brierley Hill  
West Midlands  
DY5 3EE

Dated 21 March 2014

Bache Brown & Co Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

	Notes	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
<b><u>Incoming resources from generated funds</u></b>					
Donations and legacies	2	155,111	196,975	352,086	522,557
Investment income	3	551	-	551	993
		155,662	196,975	352,637	523,550
Incoming resources from charitable activities	4	40,182	12,798	52,980	58,834
Other incoming resources	5	2,868	435	3,303	6,056
<b>Total incoming resources</b>		<b>198,712</b>	<b>210,208</b>	<b>408,920</b>	<b>588,440</b>
<b><u>Resources expended</u></b>					
	6				
<b>Charitable activities</b>					
Holidays		84,553	37,488	122,041	150,847
Aid including convoys		48,710	297,493	346,203	418,189
Fundraising and promotion		9,132	-	9,132	9,212
<b>Total charitable expenditure</b>		<b>142,395</b>	<b>334,981</b>	<b>477,376</b>	<b>578,248</b>
Governance costs		13,220	-	13,220	7,643
<b>Total resources expended</b>		<b>155,615</b>	<b>334,981</b>	<b>490,596</b>	<b>585,891</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>43,097</b>	<b>(124,773)</b>	<b>(81,676)</b>	<b>2,549</b>
Gross transfers between funds		(86,540)	86,540	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(43,443)</b>	<b>(38,233)</b>	<b>(81,676)</b>	<b>2,549</b>
Fund balances at 1 October 2012		89,084	51,308	140,392	137,842
<b>Fund balances at 30 September 2013</b>		<b>45,641</b>	<b>13,075</b>	<b>58,716</b>	<b>140,391</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**

**AS AT 30 SEPTEMBER 2013**

	Notes	2013 £	£	2012 £	£
<b>Fixed assets</b>					
Tangible assets	13		1,567		2,742
<b>Current assets</b>					
Debtors	14	7,753		8,616	
Cash at bank and in hand		56,650		137,138	
		<u>64,403</u>		<u>145,754</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(7,254)</u>		<u>(8,105)</u>	
<b>Net current assets</b>			<u>57,149</u>		<u>137,649</u>
<b>Total assets less current liabilities</b>			<u><u>58,716</u></u>		<u><u>140,391</u></u>
<b>Income funds</b>					
Restricted funds	16		13,075		51,308
Unrestricted funds			<u>45,641</u>		<u>89,083</u>
			<u><u>58,716</u></u>		<u><u>140,391</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2013, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET (CONTINUED)**  
**AS AT 30 SEPTEMBER 2013**

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The accounts were approved by the Board on 21 March 2014

Margaret Whiting  
Trustee



John Gater  
Trustee



Company Registration No. 03220045



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

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**1 Accounting policies**

**1.1 Basis of preparation**

The accounts have been prepared under the historical cost convention

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006

**1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant

Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts

Gifts in kind and assets given to the Charity for distribution are recognised as incoming resources only when distributed

Investment income is included when receivable

**1.3 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, other are apportioned on an appropriate basis

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Fixtures, fittings & equipment	33% straight line basis
Motor vehicles	20% straight line basis



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

**2 Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
Donations and gifts	<u>155,111</u>	<u>196,975</u>	<u>352,086</u>	<u>522,557</u>
<b>Donations and gifts</b>				
Unrestricted funds				
Donations and gifts - charitable foundations			4,570	67,743
Donations and gifts - government / local authorities			2,095	1,345
Donations and gifts - other			148,446	115,533
			<u>155,111</u>	<u>184,621</u>
 Restricted funds				
Donations and gifts - charitable foundations			8,870	57,457
Donations and gifts - other			70,605	88,097
Donations and gifts - gifts in kind			117,500	192,382
			<u>196,975</u>	<u>337,936</u>

**3 Investment income**

	2013 £	2012 £
Interest receivable	<u>551</u>	<u>993</u>

**4 Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
Fundraising	<u>40,182</u>	<u>12,798</u>	<u>52,980</u>	<u>58,834</u>



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

**5 Other incoming resources**

	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
Other income	2,868	435	3,303	6,056

**6 Total resources expended**

	Staff costs £	Depreciation £	Other costs £	Total 2013 £	Total 2012 £
<b>Charitable activities</b>					
<u>Holidays</u>					
Activities undertaken directly	-	-	117,093	117,093	141,049
Support costs	-	-	4,948	4,948	9,798
Total	-	-	122,041	122,041	150,847
<u>Aid including convoys</u>					
Activities undertaken directly	-	1,175	334,467	335,642	399,509
Support costs	-	-	10,561	10,561	18,680
Total	-	1,175	345,028	346,203	418,189
<u>Fundraising and promotion</u>					
Activities undertaken directly	-	-	7,995	7,995	8,158
Support costs	-	-	1,137	1,137	1,054
Total	-	-	9,132	9,132	9,212
	-	1,175	476,201	477,376	578,248
<b>Governance costs</b>	3,217	-	10,003	13,220	7,643
	3,217	1,175	486,204	490,596	585,891

Governance costs includes payments to the auditors of £1,500 (2012 £1,500) for audit fees



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

**7 Activities undertaken directly**

	2013 £	2012 £
Other costs relating to holidays comprise		
Flights and hosting costs	65,059	68,333
Management fees	14,546	14,206
Flights and hosting costs	37,488	58,510
	<u><b>117,093</b></u>	<u><b>141,049</b></u>
Other costs relating to aid including convoys comprise		
Management fees	36,974	40,238
Aid including convoys	297,493	358,096
	<u><b>334,467</b></u>	<u><b>398,334</b></u>
Other costs relating to fundraising and promotion comprise		
Printing and promotion	1,025	2,349
Merchandise and fund raising	6,089	4,987
Management fees	881	822
	<u><b>7,995</b></u>	<u><b>8,158</b></u>

**8 Support costs**

	Holidays £	Aid including convoys £	Fundraising and promotion £	Total 2013 £	Total 2012 £
Premises and insurance	4,135	9,079	1,122	14,336	14,311
Overseas office costs	562	843	-	1,405	14,058
Other costs	251	639	15	905	1,163
	<u><b>4,948</b></u>	<u><b>10,561</b></u>	<u><b>1,137</b></u>	<u><b>16,646</b></u>	<u><b>29,532</b></u>

Premises costs are allocated pro rata to management fees

Insurance costs are split evenly across all expenses

Overseas office costs are allocated 40% to recuperative holidays and 60% to aid

Other costs represent communications expenses and are allocated pro rata to management fees



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

**9 Governance costs**

	2013	2012
	£	£
Other governance costs comprise		
Management fees and expenses	446	465
Accountancy fee	2,100	2,655
Audit fees	1,500	1,500
Premise expenses	98	99
Communications	8	10
Insurance	928	862
Other expenses	2,255	2,052
Other costs	2,668	-
	<u>10,003</u>	<u>7,643</u>

**10 Trustees**

No Trustee received any remuneration during the year. During the year Kinder Management Service Limited charged £32,596 (2012 - £32,596) for the services of the Executive Director, and £10,000 (2012 - £10,000) was charged by C McElholm for the services of the National Treasurer.

In addition to the above J Gater charged £10,250 (2012 - £13,000) for services provided to the Charity.

**11 Employees**

**Number of employees**

The average monthly number of employees during the year was

	2013	2012
	Number	Number
Shop staff	<u>1</u>	<u>-</u>

**Employment costs**

	2013	2012
	£	£
Wages and salaries	<u>3,217</u>	<u>-</u>

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

**12 Taxation**

As a charity, Chernobyl Children's Project (UK) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

**13 Tangible fixed assets**

	<b>Fixtures, fittings &amp; equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 October 2012 and at 30 September 2013	<b>1,835</b>	<b>10,375</b>	<b>12,210</b>
<b>Depreciation</b>			
At 1 October 2012	1,835	7,633	9,468
Charge for the year	-	1,175	1,175
<b>At 30 September 2013</b>	<b>1,835</b>	<b>8,808</b>	<b>10,643</b>
<b>Net book value</b>			
At 30 September 2013	-	1,567	1,567
At 30 September 2012	-	2,742	2,742

**14 Debtors**

	<b>2013 £</b>	<b>2012 £</b>
Income tax recoverable	5,339	6,459
Prepayments and accrued income	2,414	2,157
	<b>7,753</b>	<b>8,616</b>

**15 Creditors: amounts falling due within one year**

	<b>2013 £</b>	<b>2012 £</b>
Taxes and social security costs	117	-
Other creditors	155	-
Accruals	6,982	8,105
	<b>7,254</b>	<b>8,105</b>



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
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**NOTES TO THE ACCOUNTS (CONTINUED)**  
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**16 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			
	Balance at 1 October 2012	Incoming resources	Resources expended	Transfers Balance at 30 September 2013
	£	£	£	£
Family support scheme	783	1,415	(3,564)	1,366
Hospice	1,657	5,216	(17,560)	15,281
Ulookavye	1,365	2,577	(3,236)	-
Hospice Training	17,409	-	(83)	(17,326)
Training	10,356	4,000	(18,094)	3,738
AFD	19,738	18,850	(5,977)	(24,836)
Other	-	178,150	(286,467)	108,317
	<u>51,308</u>	<u>210,208</u>	<u>(334,981)</u>	<u>86,540</u>
				<u>13,075</u>

Restricted funds represent donations and grants specifically to support organisations in Belarus or projects established by the charity in Belarus. These organisations and projects have been established to support children and young people who are suffering from a variety of medical conditions.

Included within other restricted funds is an incoming resource and resource expended of £117,500 which relates to gift aid for convoys.

**17 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 30 September 2013 are represented by			
Tangible fixed assets	1,567	-	1,567
Current assets	51,328	13,075	64,403
Creditors amounts falling due within one year	(7,254)	-	(7,254)
	<u>45,641</u>	<u>13,075</u>	<u>58,716</u>



**CHERNOBYL CHILDREN'S PROJECT (UK)**  
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**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

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**18 Commitments under operating leases**

At 30 September 2013 the company had annual commitments under non-cancellable operating leases as follows

	Land and buildings	
	2013	2012
	£	£
Expiry date		
Within one year	<b>2,250</b>	<b>4,500</b>

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