

**Belarusian International Public Charitable Organisation Helping Hands British Branch  
[Friends of Chernobyl's Children GB]**

**Statement of Accounts**

for the year ended 31st October 2020

**Belarusian International Public Charitable Organisation Helping Hands British Branch**  
**[Friends of Chernobyl's Children GB]**

**Receipts and Payments Account**

**for the year ended 31st October 2020**

	notes	2020	2019
<b>Receipts</b>			
Administrative Group Contributions			
Private Visits	1	(6,157.61)	9,404
Receipts		198.23	42,468
Payments		6,355.84	33,064
		(6,157.61)	9,404
Group Visits	2	43,544.00	(5,094)
Receipts		43,544.00	42,535
Payments		0.00	47,629
		43,544.00	(5,094)
Donations		926.56	7,956
Restricted Fund		360.00	7,059
General Fund		566.56	897
		926.56	7,956
Miscellaneous		62.26	935
Interest		12.26	20
Other		50.00	915
		62.26	935
<b>Payments</b>			
Administration		1,006.70	2,919
Office		388.24	513
Meeting		365.95	2,124
Professional, Marketing and Subscriptions		241.55	35
Miscellaneous		10.96	247
		1,006.70	2,919
Mogilev Office			
Administration	3	10,742.92	12,425
Salaries		5,649.10	5,937
Office		3,909.84	3,977
Travel		1,000.12	2,348
Miscellaneous		183.86	163
		10,742.92	12,425
Assets	appendix 1	1,195.98	124
Governing Body		1,195.98	0
Mogilev		0.00	124
		1,195.98	124
Fund transfers	appendix 2	8,500.00	6,000
Restricted Fund [group support]		8,500.00	6,000
Exchange Variance		76.33	
<b>Movement of finances</b>			
Surplus (Deficit)		16,853.28	(8,267)
		38,375.21	21,468
		38,375.21	21,468

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**Statement of Affairs**

**for the year ended 31st October 2020**

	notes	2020	2019
<b>Fixed Assets</b>	Appendix 1	net book value	net book value
Vehicle		1,886.68	4,219
Computer Equipment		1,273.75	239
Other Equipment		84.28	152
		<u>3,244.71</u>	<u>4,610</u>
<b>Current Assets</b>		115,339.87	103,347
Co-operative Bank		85,293.96	65,278
NatWest Bank [current account]		19,818.01	19,911
NatWest Bank [reserve account]		10,227.90	10,228
Mogilev Office Funds [cash and bank]	3	0.00	7,930
		<u>115,339.87</u>	<u>103,347</u>
		<b>118,584.58</b>	<b>107,957</b>
<b>Reserves</b>	Appendix 2		
Fixed Reserve		32,249.09	40,389
General Reserve		86,335.49	67,568
		<b>118,584.58</b>	<b>107,957</b>

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**Notes to Final Accounts**

**for the year ended 31st October 2020**

- 1 Private visit external transport costs, the funding of which was received and recorded by 'GB' in the 2018/19 final accounts.
- 2 Group(s) contributions (£30,652) received in respect of 2020 child visits, now deferred to 2020/21 (should the 2020/21 visits be cancelled all contributions are to be refunded to the Group(s) on request).  
 Group(s) child visit contributions (£12,892) received in respect of Mogilev internal transport costs recorded and settled by 'GB' in the 2018/19 final accounts.
- 3 The Mogilev Office funds were reduced to zero during October 2020 with Katya Kozlovskaya using her own resources to settle Charity spend for that month, in part, amounting to £292.92 (\$388.25). The spend is not included in the 2019/20 final accounts denoting Mogilev Office spend.
- 4 Funding made available by GB to support 2020 Group 'additional child' visit programme; should the now deferred child visits be cancelled such funds are to be refunded by the Group(s), excluding the Diss (£500).
- 5 Funding transferred to South Cambridgeshire to support the re-start of the group in recognition of their surrender of funds to 'GB' on cessation of activities in 2016/17.  
*Funds amounting to £1,200.00 are to be transferred to Maghull and Ormskirk group in 2020/21 in light of the insurance company's failure to honour a claim in respect of medical costs incurred in 2018/19.*
- 6 Loss on disposal of laptop and write-off of unidentified assets:-

		cost	accumulated depreciation	disposal	Profit (loss) on disposal
Computer Equipment					
Lap top	< 31.10.14	28.00	21.36	0.00	(6.64)
Other					
Projector	< 31.10.14	25.00	21.70	0.00	(3.30)
Projector	00.11.15	63.00	46.60	0.00	(16.40)
other equipment	< 31.10.14	119.00	103.29	0.00	(15.71)
		235.00	192.95	0.00	(42.05)

- 7 Realignment of the 2019 Mogilev Office fund balance in light of the inclusion of a car fund exhausted in 2017/18 and unrecorded material exchange variance costs.
- 8 Assets recorded in 2019 accounts realigned following the reappraisal of cost, date of acquisition and application of rates of depreciation.
- 9 Funds have been released to the Group(s) to which 'GB' Committee members are associated in accord with the principles and objectives of the Charity.

**[Friends of Chernobyl's Children GB]**

## Appendix 1

## Schedule of Assets

## for the year ended 31st October 2020

acquisition / disposal			depreciation				
cost / nbv	disposals	sub-total	accumulated	current year	disposals	sub-total	total
8,874.90		8,874.90	6,359.33	628.89		6,988.22	1,886.68
28.00	(28.00)	0.00	21.36	0.00	(21.36)	0.00	0.00
270.00		270.00	202.37	16.91		219.28	50.72
370.60		370.60	150.56	55.01		205.57	165.03
613.00		613.00		89.40		89.40	523.60
582.98		582.98		48.58		48.58	534.40
25.00	(25.00)	0.00	21.70		(21.70)	0.00	0.00
220.00		220.00	190.44	9.85		200.29	19.71
63.00	(63.00)	0.00	46.60		(46.60)	0.00	0.00
119.00	(119.00)	0.00	103.29		(103.29)	0.00	0.00
124.49		124.49	27.64	32.28		59.92	64.57
11,290.97	(235.00)	11,055.97	7,123.29	880.92	(192.95)	7,811.26	3,244.71

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**[Friends of Chernobyl's Children GB]**

Appendix 2

**Schedule of Reserves**

**for the year ended 31st October 2020**

	notes	General	Restricted	Total
<b>Balance brought forward</b>		67,567.84	40,389.09	107,956.93
<b>Receipts</b>				
Donations		566.56	360.00	
Group Administration contribution		37,386.39	0.00	
other		62.26	0.00	
		<span style="border: 1px solid black;">38,015.21</span>	<span style="border: 1px solid black;">360.00</span>	
<b>Withdrawals</b>				
Group Additional Child Funding	4	0.00	(2,500.00)	
Group Assist Funding	5	0.00	(6,000.00)	
Administration		(11,825.95)	0.00	
Assets administration				
Loss on disposal	6	(42.05)	0.00	
depreciation (current year)	appendix 1	(880.92)	0.00	
		<span style="border: 1px solid black;">(12,748.92)</span>	<span style="border: 1px solid black;">(8,500.00)</span>	
<b>Movement of reserves [surplus/(deficit)]</b>	3	<span style="border: 1px solid black;">25,266.29</span>	<span style="border: 1px solid black;">(8,140.00)</span>	17,126.29
<b>Realignment</b>				
		(6,498.64)	0.00	(6,498.64)
Mogilev Office Fund balance [2019]	7	(4,859.42)	0.00	
Assets [2019]	8	(1,639.22)	0.00	
		<span style="border: 1px solid black;">(6,498.64)</span>	<span style="border: 1px solid black;">0.00</span>	
	9	<span style="border: 1px solid black;">86,335.49</span>	<span style="border: 1px solid black;">32,249.09</span>	<span style="border: 1px solid black;">118,584.58</span>



**Independent Examiner's Report to the trustees/members of**  
**Belarusian International Public Charitable Organisation Helping Hand British Branch**  
**Friends of Chernobyl's Children GB**  
**on accounts for the year ended 31st October 2020 in respect of Charity no. 1113197**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/10/2020.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

- > accounting records were not kept in accordance with section 130 of the Act; or
- > the accounts did not accord with the accounting records; or
- > the accounts did 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 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, other than that noted, needs attention drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Paul Newbold

Date: 28th March 2021