



British-Ukrainian Aid

2022

ANNUAL REPORT

www.british-ukrainianaid.org





British-Ukrainian Aid

A charitable company limited by guarantee

ANNUAL REPORT and Financial Statements

For the Year Ended 29 December 2022



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Legal and Administrative Information



The Board Committee presents its directors' report and audited financial statements for the year ended 29 December 2022.

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| Charity name | British-Ukrainian Aid |
| Charity registration number | 1164472 |
| Company registration number | 9364712 |
| Principle Office and Registered Office Address | 154 Holland Park Avenue, London, W11 4UH |

Names of the Charity trustees who managed the Charity in the reporting period

| | |
|-----------------------------|--|
| Mr Andrii Mykhaylov | Trustee, <i>appointed 26 June 2022</i> |
| Mrs Natalia Ravlyuk | Trustee |
| Dr Tetyana Vovnyanko | Trustee |
| Ms Yuliya Shyyan | Trustee, <i>appointed 23 June 2022</i> |

Auditors

| | |
|-------------------------|--|
| Goldwins Limited | 75 Maygrove Road, West Hampstead, London, NW6 2EG |
|-------------------------|--|

Our Aims and Objectives

Our charity's purposes, as set out in the objects contained in the company's memorandum of association, are to:

- 1. The relief and assistance of people** in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe, in particular by the supply of medical aid to such persons and organisations caring for them.

For the purpose of this clause "medical aid" means goods, services and facilities necessary for the provision of medical treatment and rehabilitation; financial assistance for covering the cost of medical treatment and rehabilitation.

- 2. To promote social inclusion** for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purpose of this clause, "socially excluded" means being excluded from society, or parts of society, as a result of one or more of the following factors:

- unemployment;
- financial hardship;
- youth or old age;
- ill health (physical or mental);
- substance abuse or dependency including alcohol and drugs;
- discrimination on the grounds of sex, race, disability, ethnic origin, religion,
- belief, creed, sexual orientation or gender re-assignment;
- poor educational or skills attainment;
- relationship and family breakdown;
- poor housing (that is, housing that does not meet basic habitable standards);
- crime (either as a victim of crime or as an offender rehabilitating into society).

- 3. To advance the education** of the general public in Ukrainian culture and its history.





Ensuring our work delivers our aims

We review the Charity's activities yearly to ensure its aims and objectives are met. This review looks at what we achieved and the outcomes of our work in the previous 12 months. We analyse each critical activity and the benefits it has brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our charitable purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefits when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

Since 24 February 2022, when the full-scale invasion of Ukraine started, the efforts of the Charity have concentrated on providing immediate, direct support to war casualties and those helping them on the ground in line with the Charity's objectives.

In 2022, the Charity's main focus was on providing relief and assistance to people who became victims of war. Before we aligned on our areas of help, we consulted with the Ministry of Health of Ukraine, numerous NGOs working on the ground, and local volunteers in Ukraine. We have also accessed our resources and decided that the Charity will be more effective if the team's efforts focus on a few key areas. Thus, the main areas of Charity activities became:

- **Medical Equipment and Aid**
- **Ambulances and Evacuation Vehicles**
- **Humanitarian Aid**

Our online platforms and social media continued raising awareness and enhanced the general public's understanding of Ukraine's history, culture and current situation in Ukraine.

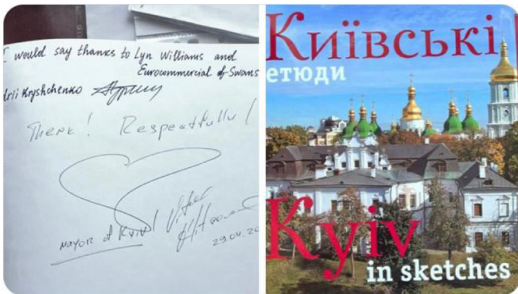
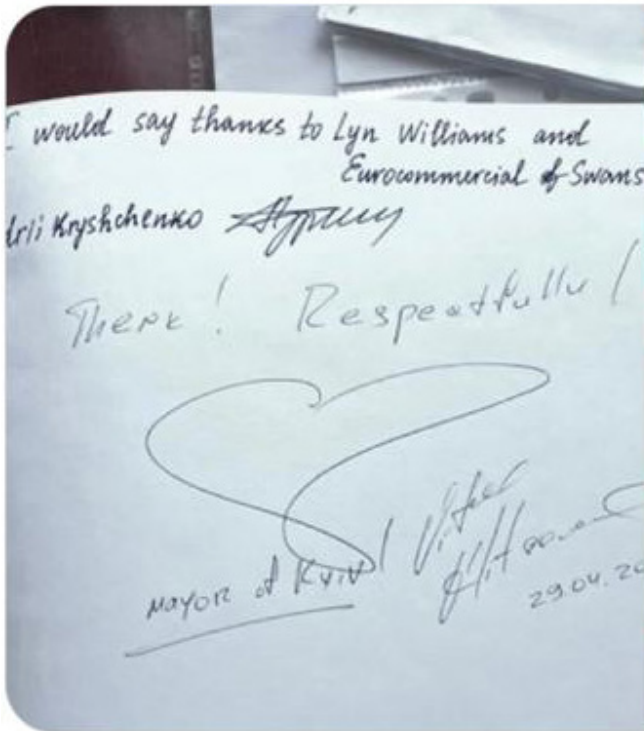


How Our Activities Deliver Public Benefit

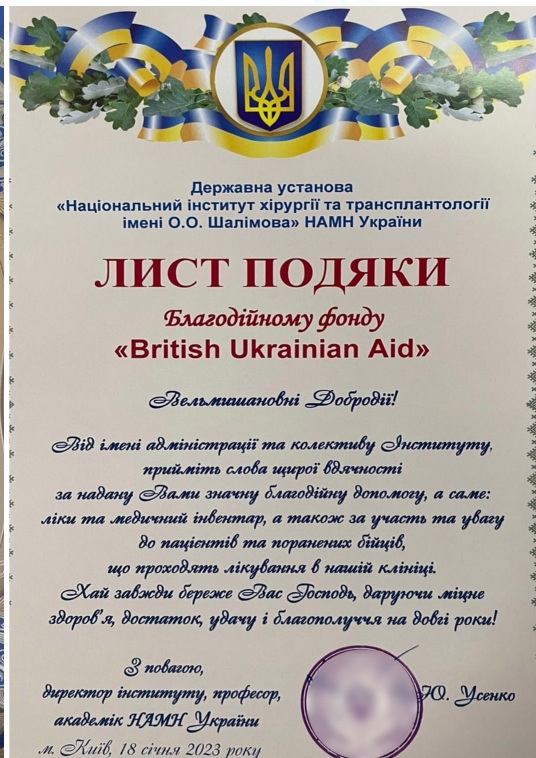


You Retweeted

 **Euro Commercials** @EuroCom... · 1d ...
@lynwill45186351 & the team at #Swansea received a signed thankyou card directly from the Mayor of Kyiv! The team have been helping the charity @BritUkrAid by fixing donated ambulances that are being sent to help Ukraine. ❤️👏👏👏
Amazing work! 🙌🙌🙌
@dr_szmidt @ @piersgrundy



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Ukraine is now on the front lines, and Ukrainians are paying the highest price in the lives of their people for standing against Russian invasion. British-Ukrainian Aid's support for people suffering from the war and humanitarian crisis in Ukraine was possible by aligning UK and Ukrainian efforts.

The medical aid and supplies were sent from the UK in direct response to hundreds of requests received by the Charity from Ukraine. The supplies provided by the Charity helped save people's lives and strengthened Ukrainian resistance.

The assertive position of the public in the United Kingdom on Russia's invasion of Ukraine has been a positive for the country's image overall. The people in the United Kingdom are aware that if Ukraine failed to stand against Russia, the threat of Russian aggression would remain, endangering peace all over the world.



Photo by Volodymyr Matsokin. The central hospital in Izyum, near Kharkiv, after what Ukrainian authorities say was a Russian artillery attack.

Who used and benefited from our services

Since a full-scale war started in February 2022, Russia launched a coordinated attack on Ukraine. The hostilities have been characterised by indiscriminate shelling and aerial bombardments, which have increased the need for health care while reducing the system's ability to provide services.

A significant number of attacks on the healthcare system badly affected the medical facilities and their ability to provide medical aid. Nearly 400 healthcare institutions were destroyed or damaged, including hospitals, maternity wards, and outpatient clinics. The war caused a health crisis in Ukraine, and there was a desperate need for life-saving medical aid and equipment, ambulances, evacuation vehicles, and other crucial medical supplies.



122 hospitals have been destroyed
85 ambulances have been damaged
105 cars were seized by the Russians
469 health care facilities are in the occupied territory

Press briefing by the Minister of Health Viktor Lyashko, UKRINFORM, 6th July 2022

Healthcare institutions such as hospitals, departments of emergency medical care, emergency services and rescue services, first responders and paramedics, people in vulnerable categories, injured and wounded are the groups who benefited and received humanitarian and medical aid from the Charity.

The rise in active trauma situations has led to the first medical aid kits being in high demand around the country. **Individual First Aid Kits** (IFAKs) sent by the Charity in the first months provided immediate access to life-saving medical tools to civilians, rescuers, and defenders where medical assistance was limited or unavailable.

How do we do this

Our goals are achieved by aligning UK and Ukrainian efforts. In the last few years, we built an inspiring network of local partners and donors that fuelled the Charity's activities. We work closely with charities and NGOs in the UK and Ukraine, which enabled us to establish reliable supply routes and see tangible, swift manifestations of impact.



Charity Main Areas of Help In 2022

During the war, the medical needs were vast. As a charity that has primarily relied on the help of volunteers to maximise assistance and help people in Ukraine, we have aligned to focus on procurement and supply the following:



Ambulance and Evacuation Vehicles



Medical Equipment and Aid

including First Medical Aid



Humanitarian Aid

including aid to vulnerable categories; providing satellite-enabled communication technologies to enhance relief services and save lives, generators, etc.

This would not be possible to achieve without a diverse community of volunteers and supporters. Their dedication and continuous support allowed the Charity to accomplish challenging tasks, including delivering aid and organising a wide range of fundraisers and educational events to raise awareness about the urgency of helping those in need.

The Charity structure consists of dedicated volunteer groups working on specific tasks on a regular basis. This model allowed the smooth running and effective planning of the Charity's main areas of help and activities.

Charity partnering organisations

Partner organisations in the UK and Ukraine played an instrumental role enabling the Charity to provide aid and assistance to people in Ukraine.

With the help of *PLAST London UK Branch*, the *Association of Ukrainians in Great Britain* (London branch), and the *Support Ukraine Coordination Hub*, the most life-essential medications, medical equipment and ambulances went from London to several hubs in Poland and distribution centres in Ukraine.

We have also worked very closely with the *Ukrainian Medical Association in Ukraine* (UMAUK), the *International Christian Medical and Dental Association* (ICMDA), the *Royal College of Surgeons of England*, *Medical Aid for Ukraine*, a doctor-led national collaborative network around the UK, the *Institute for Emergency Medicine* (Poland) and others.



Doctors across the UK have responded to Russia's invasion of Ukraine with courage and ingenuity. We are incredibly grateful to all who helped our charity fundraise, collect medical aid and deliver it to Ukraine.

NHS trusts and hospitals offered lifesaving equipment and medical supplies. *Barts NHS Trust*, *Royal London Hospital*, *Southampton General Hospital*, *Royal Brompton Hospital*, *KCH Interventional Facilities Management* and many others donated vital medical supplies to treat civilians in Ukraine.

In 2022, the Charity established close working relations with Ukrainian NGOs who helped us to achieve our mission and deliver humanitarian and medical aid directly to the end-users in Ukraine. *Smart Medical Aid*, *Forest Initiatives and Communities*, charitable foundations *Citizen*, *Mercy and Health* are among them. They played an instrumental role in providing their expertise and knowledge of Ukraine's current delivery situation and organising the delivery and distribution of aid to beneficiaries. We have also been liaising with the *Ministry of Health* and the *Ministry of Defense* in Ukraine and monitoring the situation regarding critical supply deficits.

Main Areas of Charity Help and Activities

Ambulances and Evacuation Vehicles

Ambulances and evacuation vehicles play an important role in the evacuation of wounded. It is not uncommon for evacuation points to be a kilometre or more from the frontline. A vehicle gives the paramedics a greater chance of rescuing the injured and evacuating them to a place where they can receive medical aid.

We have aligned to focus on supplying the following types of vehicles to Ukraine:

- **Ambulances** are needed by the hospitals and first emergency responders to provide emergency medical care.
- **Vans** were needed to help evacuate the civilians and transport the wounded.
- **4 × 4** and **pickup trucks** are adapted to work on the frontline and evacuate the injured where other vehicles cannot access the terrain.

To ensure the donor's funds are spent wisely, the Charity has established procuring criteria and developed approval and allocation procedures to ensure fairness in distributing ambulances and vehicles. The Charity received a lot of requests from Ukraine for ambulances and evacuation vehicles, which were categorised as follows:

- **Red** (first priority) — the requests from paramedics and responders working close to the front line.
- **Yellow** (second priority) — the requests from hospitals and clinics specialising in treating the wounded.
- **Green** (third priority) — regional hospitals and clinics.

From March 2022 to December 2022, the Charity purchased and delivered **more than 150 vehicles** to Ukraine, of which 31% were ambulances and 69% were evacuation vehicles.



Medical Equipment and Aid

In 2022, the Charity procured and delivered life-essential equipment to clinics and hospitals across Ukraine, more specifically:

- Ultrasound machines
- C-Arm machines
- Anaesthetic machines
- Welded electro-coagulator complexes for electrosurgery
- Valleylab Force FX-C Diathermy Units
- Consumables for negative pressure wound therapy
- Sked basic rescue systems and ready-heat blankets



Medical backpacks for family doctors in the areas of active war

At the end of 2022, we partnered with a charitable foundation *Mercy and Health* in Ukraine to supply family doctors in Odesa, Donetsk, Dnipropetrovsk, Mykolaiv, Kharkiv, Zaporizhzhia, Kherson, Vinnytsia, and Sumy with medical





backpacks that contained necessary medical instruments and medications to enable family doctors to continue to provide primary care to their patients.

In the regions of Ukraine with active war, the load on family doctors is high due to the disruptions in the supply chains of medicines and the inaccessibility of pharmacies. Family practice doctors are often the only possible source of medical care for people many kilometres away.

British-Ukrainian Aid procured a total of **200 fully equipped backpacks** and the vehicle to distribute them among family doctors. In early January 2023, a special reporter from the Daily Mail, *Richard Pendlebury*, delivered the backpacks to Ukraine.

First Medical Aid

From the beginning of the full-scale invasion, the number of cases of critical trauma has risen catastrophically, and neither civil nor military authorities were prepared to deal with them on this scale.

It quickly became apparent—based on the requests from medical professionals in Ukraine and emergency services representatives—that medical Individual First Aid Kits (IFAKs) aimed at dealing with critical bleeding, potential limb loss or life-threatening wounds, were in very short supply on the ground.









Working in collaboration with medical specialists in Ukraine and the UK, we compiled a list of the needed IFAK components and focused on procuring them.

Our IFAK includes the following components:

- 6" Israeli style bandage — specially designed bandage used to stop bleeding from hemorrhagic wounds caused by traumatic injuries in pre-hospital emergencies
- Haemostatic gauze — gauze with special chemical components that stop catastrophic bleeding
- Chest seal — a specialised type of bandage used for deep puncture wounds of the chest, neck and abdomen
- Tourniquet — a medical device to stop life-threatening bleeding in extremities caused by a severe wound, including partial loss of limb
- Nasopharyngeal airway and lubricant — tube designed to secure and open the airway
- Compressed gauze — gauze used for wound packing
- Microporous tape
- Crepe and Triangular bandages
- Burn dressing
- Marker
- Atraumatic scissors
- Thermal blanket
- Nitrile gloves

Components on this list, especially the top four as of February 2022, were manufactured by only a few companies globally. Ukraine faced a supply challenge due to manufacturing capacity, order priority (manufacturers had longstanding government contracts with the US and European governments, which increased due to the donation of significant numbers of stock to Ukraine in the light of the full-scale invasion), and cost, that was not budgeted for by Ukrainian government departments at this scale.

We experienced additional procurement challenges with components (especially tourniquets) because many companies globally began manufacturing these medical devices without prior expertise and appropriate quality control, sometimes “masking” their produce to look like that of well-established manufacturers, leading to a significant risk of purchasing products of inferior quality.

The expertise of trauma medics helped us to identify acceptable options, validate offers and establish direct contacts with manufacturers of the products or official distributors. We also ensured quality control and secure supply at below-the-market price of significant quantities of components.

Through the support of partners, such as *PLAST London UK Branch* and *Support Ukraine Coordination Hub*, we were able to pack the kits in London and send them out to Ukraine not as individual components but as a meaningful set so they could be used immediately by recipients of aid.

Thanks to the generosity of our donors, the hard work of tireless volunteers and a dedicated team of fundraisers, the Charity procured and sent to Ukraine **over 28,000 IFAKs**.

Depending on requests, additional components have been added to the IFAKs: water purification tablets (very relevant in the east and south of the country in light of the damage to the water pumping and processing infrastructure) or Ready-Heat blankets to save the injured from hypothermia while being delivered to the hospital.

Humanitarian Aid

The Charity provided humanitarian aid to vulnerable categories such as the wounded and sick, the elderly and children. The Charity supported these categories by providing financial assistance and sending aid.

As an example, in December 2022, we covered the cost of heart surgery for an elderly patient in the clinic *Dobrobut*, Kyiv, Ukraine. He was the only carer for his elderly wife. The doctors replaced the aortic prosthesis and aortocoronary shunting with a mini-invasive approach (mini-thoracotomy). We were happy to learn that the surgery was successful and the patient's recovery went well.

The situation in Ukraine is highly volatile and unprecedented in the scale of death and destruction. It had an impact on the way the first responders and rescuers work when some cities, towns and villages are surrounded by military forces and under bombardment. Emergency services such as police, fire, and medical personnel rely on fast response times to save lives. In war conditions, secure communication between rescuing brigades has been identified as a valuable tool for improving the coordination of emergency services. Emergency services personnel must be able to coordinate quickly and efficiently in order to provide timely and effective assistance during emergency scenarios.

We covered the cost of satellite-enabled communication technologies for

medical and emergency services personnel so they could send and receive detailed information during an emergency.

Generators



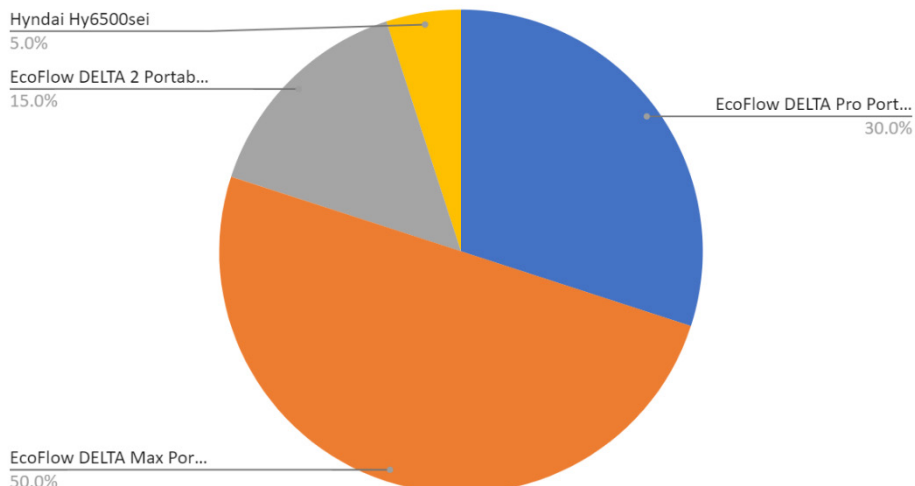
By October 2022, following Russian armed forces attacks, at least 40% of the critical energy infrastructure of Ukraine had been seriously damaged.

Despite attempts to repair damaged civilian infrastructure, the Ukrainian authorities were forced to introduce planned power outages to prevent the country's remaining energy infrastructure from overloading.

British-Ukrainian Aid responded by launching a Christmas Appeal to raise funds to supply generators and portable power stations for Ukrainian hospitals and shelters. In a few weeks leading up to the

year's end, the Charity purchased **19 Eco flow portable power stations** and **one generator** that were sent to Ukraine. The Charity continued to purchase generators in 2023.

Generators purchased in 2022



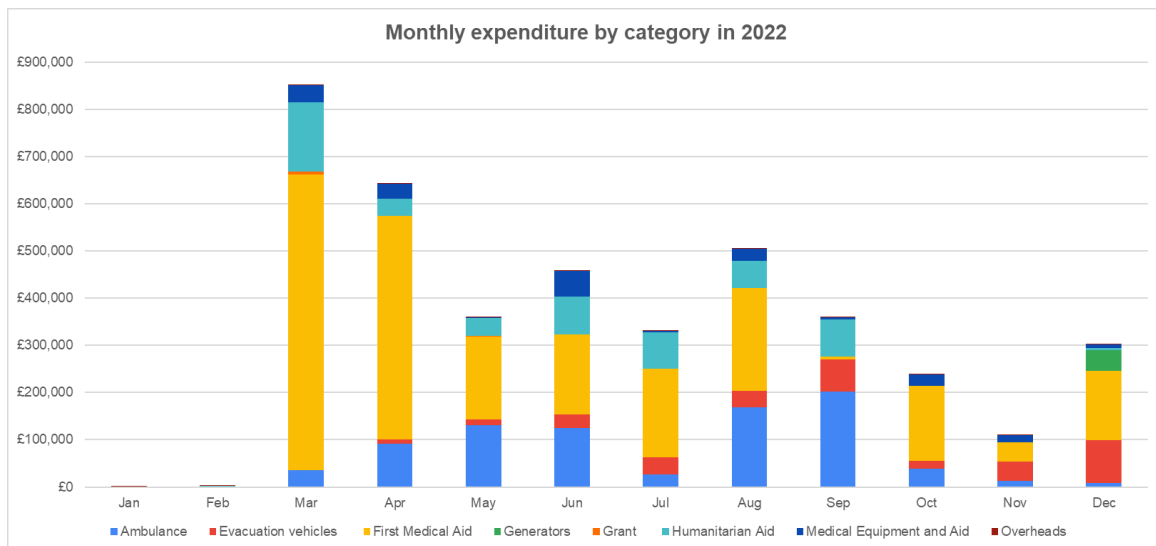
Financial Review



The Charity's income and expenditure significantly increased in 2022 as people in the UK and worldwide responded to Russia's full-scale invasion and generously donated to the Charity. We are sincerely grateful for all the help and donations the Charity received in these unprecedented and challenging times. Your donations enabled us to help as many people in Ukraine as possible.

Despite the demands of this critical time and the increased activity of the Charity, a group of dedicated volunteers made running the projects and the Charity overall more manageable. Against the backdrop of limited human resources and uncertainties, the Charity, with the support of volunteers, sent to Ukraine humanitarian and medical aid totalling **£4,182,654**.

The graph below demonstrates the funds' distribution between different aid types.



Structure, Governance, and Management

British-Ukrainian Aid is a company limited by guarantee with company number 9364712 and a charity registered in England and Wales with charity number 1164472.

In 2022, the Charity had four trustees: *Andrii Mykhaylov, Natalia Ravlyuk, Tetyana Vovnyanko and Yuliya Shyyan*.

The Charity faced many challenges; there was a high volume of work, considering the substantial increase in donations and the volume of aid to be provided to Ukraine. There were times when charity resilience was tested to its limits, and we still were finding a way to move forward and continue our work.

The Charity was managed by trustees with the support of volunteers who feel passionately about Ukraine's positive impact on the world, its stability, and its future. The Charity's members are highly skilled professionals working in various fields, and their combined knowledge and expertise ensure the Charity's effectiveness. No financial remuneration, including cash or cash-equivalents, was given to the Charity trustees, directors or volunteers working on the projects.

Volunteers

Our team is made up of volunteers, and many of them work on charity projects after their day jobs. The role of volunteers in British-Ukrainian Aid cannot be underestimated, as they have played a considerable part in the running of the Charity from the very first day of its formation.

They were assembling IFAKs, sorting the humanitarian and medical aid, loading the vehicles, ambulances and trucks, running fundraising activities, managing social media and website, helping with administrative tasks, advising in the legal areas, managing the warehouse and logistics.

We are very grateful for all their support of the Charity. Many volunteers joined the team in the first months following Russia's full-scale war when the Charity faced unprecedented demands.



Governing Document

British-Ukrainian Aid was incorporated in 2014 and is governed under its Articles of Association. In 2015, the organisation became a charity registered in England and Wales. Articles of Association, including the memorandum, are the primary documents that set out the Charity's operational framework.

Principal Funding Sources

Before 2022, the Charity's primary source of income was charitable activities undertaken by charity members and its volunteers. In 2022, our primary income came from the following categories:

- **Donations and grants** were received from charitable foundations, trusts, and private and corporate donors in the form of cheques, cash donations, and bank transfers, as well as via numerous fundraising platforms and the Charity's website.
- **Charitable activities** — organised by charity representatives and members of the public to raise funds and create awareness of the current situation in Ukraine.

Key fundraising platforms for the Charity were:

- **JustGiving** — at the brink of the war, British-Ukrainian Aid set up an appeal, "Ukraine Aid — Help Now!" using the JustGiving platform. This page alone had close to £1,000,000 in donations by the end of 2022.
- **Stripe Payments UK** — The British-Ukrainian Aid website is connected to Stripe Payments UK, which allows the Charity to accept payments online.
- **PayPal** — many of our donors used PayPal to donate online to the Charity.

Other fundraising platforms were *UK Online Giving, Charities Trust, Charitable Giving Benevity, Bloomberg LP, Charities Aid Foundation, SumUp, Crowdfunder LTD, Payroll Giving, Collection Pot, GoFundMe, and Donr.*

We are sincerely grateful for the unprecedented support provided by UK businesses. Many of them took an active part in collecting necessary items and sending them to people in Ukraine who left their homes because of war. They also provided their employees with the opportunity to donate to the Charity and matched their contributions. Warmest thanks are due to *Ardmore Construction Group, Bloomberg LLP, European Bank of Development and Construction, Thales UK Limited, and others.*



Charitable activities:

In 2022, apart from fundraising events organised by charity members and its volunteers like “Annual Ukrainian & English Carols at Trafalgar Square”, the Charity has been approached by members of the public who wanted to raise funds on behalf of the Charity.

Numerous events ran in 2022 that helped raise funds for the Charity and were instrumental in raising awareness of the current situation in Ukraine. To name but a few:

- Prize Draws — Railway Family Prize Draw 2022 — The National Rail Awards, in association with Rail Magazine, raised money for British-Ukrainian Aid
- Festivals — Tarasivka Festival, Jazz Festival
- Concerts and Recitals:
 - London Gala Ball
 - Recital at St Martin’s at the Fields Church
 - Tony B Peek Music and Friends — Live at Saltaire Festival. Showcase for British-Ukrainian Aid
 - Winchester Arts, Fundraising Concert for British-Ukrainian Aid
 - Banstead Community Hall Concert in Support of Refugees
 - Christmas Concerts



- Bike rides, mountain climbs, walks, swims, sports competitions
- Go-karting Grand Prix in Support of Ukraine
- Padel Tournament for Ukraine
- Numerous film screenings and film festival
- And many others



The Volunteers Helping Ukraine



Reserves Policy

The Management Committee has reviewed operating cost incurred in 2022, took into consideration current economic climate and agreed to set reserves to cover the Charity's budgeted operating costs for a minimum of 6 months. The unrestricted free reserve balance at 29 December 2022 was £153,918.

The Charity plans to invest some of the unrestricted funds in organisational capacity to make it more sustainable and able to meet required level of demand.

Other Charity Policies

Through 2022, the Charity has experienced significant growth. To ensure consistency across and reinforce the expected standards, we have adopted the following important policies:

- Financial Internal Controls Policy
- Anti-Money Laundering Policy
- Safeguarding Children and Adults at Risk of Abuse Policy
- Data Protection Policy

Plans for Future Periods

The Charity plans to continue the activities outlined in this report in the forthcoming years, subject to satisfactory funding arrangements.

Risk Management

The Management Committee has conducted a review of the major risks to which the Charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the Charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with the health and safety of staff and volunteers. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year, which give an accurate and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practices and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on a going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Management Committee is also responsible for safeguarding the assets of the charitable company and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 9.

In accordance with company law, as the company's directors, we certify that:

- as the company's directors, we have taken all the steps that we ought to have taken to make ourselves aware of any relevant audit information and the Charity's auditors are aware of that information.

Auditors

Goldwins Limited was appointed as the charitable company's auditors during the year and expressed willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in



March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's trustees:

| | | | |
|-----------|---|--|---|
| Signature |  |  |  |
| Full name | Dr Rainer-Elk Anders | Dr Tetyana Vovnyanko | Natalia Ravlyuk |
| Position | Trustee | Trustee | Trustee |
| Date | 28 November 2023 | 28 November 2023 | 28 November 2023 |

Independent Auditor's Report

Independent Auditors' Report to the Members of British-Ukrainian Aid

Opinion

We have audited the financial statements of British-Ukrainian Aid ('the charitable company') for the year ended 29 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 29 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the [entity]'s ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to;
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud

involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Epton

Anthony Epton (Senior statutory auditor)

for and on behalf of

Goldwins Limited

Statutory Auditor

Chartered Accountants

75 Maygrove Road

West Hampstead

LONDON, NW6 2EG

Date: 1 December 2023

Statement of Financial Activities

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 29 December 2022

| | | | | 29 December 2022 | 30 December 2021 |
|--|-------------|-------------------|--------------------|-----------------------------|---------------------|
| | Note | Unrestricted £ | Restricted £ | Total £ | Total £ |
| Income from: | | | | | |
| Donations and grants | 2 | 4,782,172 | 378,884 | 5,161,056 | 7,541 |
| Total income | | 4,782,172 | 378,884 | 5,161,056 | 7,541 |
| Expenditure on: | | | | | |
| Raising funds | 3 | 8,711 | - | 8,711 | - |
| Charitable activities | 3 | 54,142 | 4,128,512 | 4,182,654 | (10,420) |
| Total expenditure | | 62,854 | 4,128,512 | 4,191,365 | (10,420) |
| Net income / (expenditure) before transfers | | 4,719,318 | (3,749,627) | 969,691 | (2,879) |
| Transfers between funds | | (4,569,627) | 4,569,627 | - | - |
| Net movement in funds | | 149,691 | 820,000 | 969,691 | (2,879) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 4,227 | - | 4,227 | 7,106 |
| Total funds carried forward | | 153,918 | 820,000 | 973,918 | 4,227 |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 9 to the financial statements.

The attached notes form part of these financial statements.

Balance Sheet

Balance sheet

As at 29 December 2022

| | Note | 29 December 2022 £ | 29 December 2022 £ | 30 December 2021 £ |
|--|------|--------------------------|--------------------------|--------------------------|
| Fixed assets: | | | | |
| Tangible assets | | | - | - |
| Current assets: | | | | |
| Debtors | 6 | 4,923 | | - |
| Cash at bank and in hand | | 1,019,736 | | 4,227 |
| | | 1,024,659 | | 4,227 |
| Liabilities: | | | | |
| Creditors: amounts falling due within one year | 7 | (50,741) | | - |
| Net current assets / (liabilities) | | | 973,918 | 4,227 |
| Total net assets / (liabilities) | | | 973,918 | 4,227 |
| The funds of the charity: | | | | |
| Restricted income funds | 10 | | 820,000 | - |
| Unrestricted income funds: | | | | |
| General funds | | | 153,918 | 4,227 |
| Total charity funds | | | 973,918 | 4,227 |

Approved by the trustees on behalf of the board:

Tetyana Vovnyanko

Natalia Ravlyuk

Statement of Cash Flows

Statement of cash flows
For the year ended 29 December 2022

| | 2022 | | 2021 | |
|---|-------------------|------------------|-------------------------------|-------------------|
| | £ | £ | £ | £ |
| Cash flows from operating activities | | | | |
| Net (expenditure) / income for the reporting period (as per the statement of financial activities) | 969,691 | | (2,879) | |
| Depreciation charges | - | | | |
| Investment income | - | | | |
| (Increase) in debtors | (4,923) | | | |
| (Decrease)/Increase in creditors | 50,741 | | | |
| Proceeds from the sale of fixed assets | - | | | |
| Net cash provided by / (used in) in operating activities | 1,015,509 | | (2,879) | |
| Cash flows from operating activities | | | | |
| Net cash provided by operating activities | 1,015,509 | | (2,879) | |
| Cash flows from investing activities: | | | | |
| Interest receivable | - | | - | |
| Purchase of fixed assets | - | | - | |
| Net cash (used in) / provided by investing activities | - | | - | |
| Change in cash and cash equivalents in the year | 1,015,509 | | (2,879) | |
| Cash and cash equivalents at the beginning of the year | 4,227 | | 7,106 | |
| Cash and cash equivalents at the end of the year | 1,019,736 | | 4,227 | |
| Analysis of cash and cash equivalents | | | | |
| | At 30 Dec 2021 | Cash flows | Other non- cash changes | At 29 Dec 2022 |
| | £ | £ | £ | £ |
| Cash at bank and in hand | 4,227 | 1,015,509 | - | 1,019,736 |
| a Total cash and cash equivalents | 4,227 | 1,015,509 | - | 1,019,736 |

Notes to the Accounts

1 Accounting policies

Charity information

British-Ukrainian Aid is a charity registered in England and Wales. The registered office is 154 Holland Park Avenue, London W11 4UH.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from grants and donations are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Bank interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose and their associated support costs. Expenditure on charitable activities includes the costs of charitable activities that are undertaken to further the purposes of the charity and their associated support costs.

1 Accounting policies (continued)**Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of staff time, of the amount attributable to each activity.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rate in use is 25% straight line for all categories of assets.

Debtors

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes all bank balances kept in current accounts.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Income from donations and grants

| | Unrestricted £ | Restricted £ | 2022 Total £ | 2021 Total £ |
|-------------------------------|-------------------|-----------------|-------------------------|--------------------|
| General Donations | 4,716,718 | - | 4,716,718 | 7,541 |
| Ambulances | - | 122,468 | 122,468 | - |
| Evacuation Vehicles | - | 67,850 | 67,850 | - |
| First Medical Aid | - | 4,010 | 4,010 | - |
| Generators | - | 1,199 | 1,199 | - |
| Humanitarian Aid | - | 42,275 | 42,275 | - |
| Medical Equipment and Aid | - | 116,498 | 116,498 | - |
| Income from Charitable Events | 60,530 | 24,585 | 85,115 | - |
| Gift Aid | 4,923 | - | 4,923 | - |
| | <u>4,782,172</u> | <u>378,884</u> | <u>5,161,056</u> | <u>7,541</u> |

British-Ukrainian Aid

Notes to the financial statements

For the year ended 29 December 2022

3 Analysis of expenditure - Current Year

| | Cost of raising funds £ | Charitable activities £ | Support costs £ | 2022 Total £ |
|---|-------------------------------|-------------------------------|-----------------------|--------------------|
| Staff costs (Note 4) | - | - | - | - |
| Fundraising Expenses | 8,711 | - | - | 8,711 |
| Ambulances | - | 830,602 | - | 830,602 |
| Evacuation Vehicles | - | 334,424 | - | 334,424 |
| Humanitarian Aid | - | 513,837 | - | 513,837 |
| Medical Equipment and Aid Generators | - | 199,514 | - | 199,514 |
| First Medical Aid | - | 44,345 | - | 44,345 |
| Website and Web Support | - | 2,205,790 | - | 2,205,790 |
| Marketing and Advertising | - | - | 486 | 486 |
| Utilities Bills | - | - | 2,202 | 2,202 |
| Communications | - | - | 898 | 898 |
| Membership Fees | - | - | 254 | 254 |
| Postal and Courier Service | - | - | 313 | 313 |
| Insurance | - | - | 21 | 21 |
| Bank Charges | - | - | 1,623 | 1,623 |
| Other Expenditure | - | - | 315 | 315 |
| Grant | - | - | 3,879 | 3,879 |
| Accountancy Fees | - | - | 7,200 | 7,200 |
| Audit Fees | - | - | 3,600 | 3,600 |
| Warehouse Business Rates | - | - | 6,000 | 6,000 |
| | | | 27,352 | 27,352 |
| | 8,711 | 4,128,512 | 54,142 | 4,191,365 |
| Support costs | - | 54,142 | (54,142) | - |
| Total expenditure 2022 | 8,711 | 4,182,654 | - | 4,191,365 |
| Total expenditure 2021 | - | 10,420 | - | 10,420 |

Notes to the financial statements

For the year ended 29 December 2022

4 Staff costs, Trustees remuneration and expenses, and the cost of key management personnel

As of 29 December 2022, the Charity had zero employees (2021: none). The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

5 Related party transactions

There are no related party transactions to disclose for the period (2021: none).

6 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

7 Debtors

| | 2022 £ | 2021 £ |
|----------------|--------------|-----------|
| Accrued income | 4,923 | - |
| | <u>4,923</u> | <u>-</u> |

8 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|--|---------------|-----------|
| Taxation and social security Accruals | - 50,741 | - - |
| | <u>50,741</u> | <u>-</u> |

9 Analysis of net assets between funds - current Year

| | General unrestricted £ | Restricted £ | Total funds £ |
|--|------------------------------|-----------------|---------------------|
| Tangible fixed assets | - | - | - |
| Net current assets | 153,918 | 820,000 | 973,918 |
| Net assets at the end of the year | <u>153,918</u> | <u>820,000</u> | <u>973,918</u> |

Analysis of net assets between funds - prior year

| | General unrestricted £ | Restricted £ | Total funds £ |
|--|------------------------------|-----------------|---------------------|
| Net current assets | 4,227 | - | 4,227 |
| Net assets at the end of the year | <u>4,227</u> | <u>-</u> | <u>4,227</u> |

10 Movements in funds Current Year

| | At the start of the year £ | Income £ | Expenditure £ | Transfers £ | At the end of the year £ |
|-----------------------------------|-------------------------------------|------------------|------------------|--------------------|-----------------------------------|
| Restricted funds | | | | | |
| Ambulances | | 129,741 | 828,702 | 898,961 | 200,000 |
| Evacuation Vehicles | | 68,413 | 336,324 | 417,911 | 150,000 |
| First Medical Aid | - | 6,875 | 2,205,790 | 2,588,915 | 390,000 |
| Generators | | 1,903 | 44,345 | 42,442 | - |
| Humanitarian Aid | | 48,175 | 513,837 | 465,662 | - |
| Medical Equipment and Aid | | 123,778 | 199,514 | 155,736 | 80,000 |
| Total Restricted Funds | - | 378,884 | 4,128,512 | 4,569,627 | 820,000 |
| Unrestricted general funds | 4,227 | 4,782,172 | 62,854 | (4,569,627) | 153,918 |
| Total funds | 4,227 | 5,161,056 | 4,191,365 | - | 973,918 |

Restricted funds are received and allocated for use for a specific restricted purpose.

Movements in funds - prior year

| | At the start of the year £ | Income £ | Expenditure £ | Transfers £ | At the end of the year £ |
|-----------------------------------|-------------------------------------|--------------|------------------|----------------|-----------------------------------|
| Restricted funds | | | | | |
| | - | | | | - |
| | - | | | | - |
| Total Restricted Funds | - | - | - | - | - |
| Unrestricted general funds | 7,106 | 7,541 | (10,420) | - | 4,227 |
| Total funds | 7,106 | 7,541 | (10,420) | - | 4,227 |

