

**Bhopal Medical
Appeal**

**Annual Report and
Financial Statements**

Year ended 31 December 2012

Company Limited by Guarantee
Registration Number
5826888 (England and Wales)

Charity Registration Number
1117526

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Reference and administrative details of the charity, its trustees and advisers

Trustees	Vincent Laurie Macpherson Flynn (Chair) Tim Patrick Edwards (Managing Trustee) Dr Chandana Mathur Satinath Sarangi Professor Subir Sarkar Eurig Scandrett
Principal office	Unit 2, The Foundry 8/9 St George's Mews Brighton BN1 4EU
Telephone	01273 603278
Website	www.bhopal.org
E-mail	admin@bhopal.org
Company registration number	5826888 (England and Wales)
Charity registration number	1117526
Auditors	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	CAF Bank Limited PO Box 289 West Malling M19 4TA

Trustees' report Year to 31 December 2012

The trustees present their statutory report together with the financial statements of the Bhopal Medical Appeal (BMA) for the year ended 31 December 2012.

The report has been prepared in accordance with Part 8 of the Charities Act 2011.

The financial statements have been prepared in accordance with the accounting policies set out on pages 25 to 26 therein and comply with the charitable company's Memorandum and Articles of Association, applicable laws and the requirements of Statement of Recommended Practice on 'Accounting and Reporting by Charities' (SORP) 2005.

Introduction

Mission/Vision

The BMA mission is: *Caring for survivors of the world's worst industrial disaster and for people everywhere suffering from chemically caused illnesses.*

The aim of the charity is to:

- ◆ Alleviate the suffering of people who were directly or indirectly affected by chemical disasters anywhere in the world and in particular, but not limited to, the city of Bhopal in India in the aftermath of the Union Carbide disaster of 3 December 1984 and other places in the world in such manner as the trustees think fit.

And in particular to:

- ◆ Support the Sambhavna clinic and other facilities in Bhopal which provide health medical and nutritional approaches that alleviate the suffering of first and subsequent generations of gas affected individuals and communities;
- ◆ Support research into major health and economic problems of affected communities, including the inter-generational health effects of the gas;
- ◆ Foster exchanges and relations with other individuals and communities who can benefit from, or input to, the work at Sambhavna Clinic;
- ◆ Raise awareness about the situation of communities in Bhopal and other communities suffering from the impacts of industrial pollution;
- ◆ Build support for activities to alleviate suffering and prevent future disasters.

Governance, structure and management

Governance

The board of trustees guides the implementation of the BMA's activities in raising awareness, fundraising and providing grants to organisations to fulfil its mission. It is guided by its constitution and decisions made at regular trustee meetings. An Organisational Guide sets the framework for the ways of achieving objectives, administrative and employment procedures, expected ethics and values, and the standards of outputs. Board sub-committees provide guidance between meetings, and trustees communicate regularly between meetings.

Constitution

The charity is constituted as a charitable company limited by guarantee, and was set up by a Memorandum of Association on 24 May 2006. It was granted charitable registration in the UK on 9 January 2007. Legal responsibility for the management and stewardship is vested in the board of trustees.

Organisational structure

The board of trustees, which currently has 6 members, met twice in 2012. The board reviewed its supportive sub-committees in February 2012 and agreed to reconstitute trustee sub-committees under three groupings: (a) Organisational (formerly management); (b) Communications (formerly publications/communications); and (c) Finance (formerly grants). Ad hoc support for staff and activities is established when required.

The Company Secretary or Senior Management Team, as appropriate, prepares a brief of the issues and decisions to be discussed at trustee meetings. In cases where a decision is required between meetings, information is circulated to all members of the board with a time frame for feedback. Issues may be first discussed within the Management sub-committee or other appropriate sub-committee before circulation to the full board. Trustees are committed to making decisions by consensus; if different views remain after open discussions have taken place, a majority decision may be taken.

The board formerly delegated the day-to-day running of the charity to the Executive Secretary, recruited and appointed by the board. From 21 October 2011 the board agreed to a new management structure involving a core Senior Management Team comprised of the Charity Administrator, Finance Officer and Managing Trustee. The Management Team report regularly to the Chair and the Treasurer on the financial and operational performance of the charity. The activities carried out by consultants are agreed by the board and regular reports on progress required. Reports are submitted to the Management Team and/or trustees as appropriate.

In addition to the Senior Management Team, the charity employs a campaigns manager and an administrative and communications assistant. It contracts two others for work on communications & fundraising and grant applications.

Governance, structure and management (continued)

Recruitment and appointment of Trustees

Recruitment

The Bhopal Medical Appeal aims to recruit trustees who have a connection to the welfare of the Bhopal survivors or other victims of industrial disasters, or a detailed knowledge of the situation in Bhopal, as well as members who will bring specific expertise (media, financial, legal, management, health). Board members may be re-elected and the Bhopal Medical Appeal aims to retain expertise beyond one three-year term of office. When recruiting, the Chair will provide a short biography of potential members for discussion by the board, and with their agreement will then approach these individuals and discuss the organisational needs, followed by a written invitation and details about board obligations.

Trustees

The following trustees were in office throughout the period and up to the date of approval of the annual report and financial statements except where indicated:

Trustee	Appointed/resigned
Vincent Flynn	
Professor Daniel Chandramohan	Resigned 14 March 2013
Dr Chandana Mathur	
Eurig Scandrett	
Tim Patrick Edwards	
Satinath Sarangi	
Professor Subir Sarkar	

Trustees are appointed by the board of trustees and serve for a period of three years, after which time they may offer themselves for reappointment.

Induction and training of trustees

Trustees are provided with information and guidance on their role and responsibilities under Charity Commission regulations. The Bhopal Medical Appeal has developed an Organisational Guide which sets out in detail the responsibilities of trustees and employees. This document has been approved by the board of trustees and assists them in their role.

Public benefit

The trustees have had regard to the Charity Commission's statutory guidance on public benefit and the draft supplementary guidance for consultation and the charity's activities fall within the guidance.

Governance, structure and management (continued)

Statement of trustees' responsibilities

The trustees (who are also directors of BMA for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in the Statement of Recommended Practice (Accounting and Reporting by Charities) (the Charities' SORP);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Each of the trustees confirms that:

- ◆ so far as the trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- ◆ the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Governance, structure and management (continued)

Statement of trustees' responsibilities (continued)

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Working with other organisations

The charity works with organisations that are campaigning for justice for survivors of the Bhopal gas disaster and in particular the International Campaign for Justice in Bhopal. To further its goals, and to raise awareness of the need for research, health and support activities in Bhopal, the charity works with other relevant international, national or local organisations that will promote awareness and action to meet its objectives. In 2012 it worked regularly with both Amnesty International and Amnesty UK on awareness raising concerning sponsorship of the 2012 London Olympics. Activities around the 2012 Olympics also led to partnerships with Greenwash Gold, an affiliation of charities and campaigners, and War on Want. The charity also began a new partnership with Action Scolaire, a French non-profit, non-political and non-religious organisation that promotes solidarity action for children through educational initiatives. The charity remained in close contact with Pesticide Action Network UK (PAN UK) which in the past hosted the BMA and managed its finances.

Risk management

The trustees have considered the major risks to which the charity is exposed and established systems to mitigate these risks. Principal risks and the strategies to manage them are below:

The principal risk facing the charitable company is its ability to generate sufficient income to cover expenditure incurred in fulfilling its objectives. This is described in more detail under 'financial position' on page 19.

Governance and management

The risks of oversight and poor management have been addressed by holding regular trustee meetings and establishing board sub-committees to provide time for more detailed consideration of responsibilities and matters that arise. In particular, in 2008 a management sub-committee was established consisting of the Chair, the Treasurer and two other trustees. Other sub-committees ensure that trustees can play a role between meetings in oversight and support. Staff have regular meetings with the Chair and other trustees.

Governance, structure and management (continued)

Risk management (continued)

Employment and consultants

The risks of not fulfilling good employment practice, and of employees or consultants not meeting expectations, have been considered. The contract of employment which employees sign was drawn up with guidance from a Human Resources consultant. Detailed job descriptions are provided to establish responsibilities and expectations. Trustees will seek advice from an employment law firm where necessary. Consultants engaged by the charity must sign a contract which details their tasks and timelines.

Operational

The risks of establishing good practices in a relatively new charity have been considered. An Organisational Guide provides assistance and guidance on the running of the charity. The trustee sub-committees on grants and publications, as well as regular email communication, provide a structure for more detailed consideration of the day-to-day business of the charity than would be possible in trustee meetings.

Financial

As a charity which raises funds for activities in Bhopal and other areas affected by chemical hazards, the trustees have considered a number of risks and taken the following actions:

- ◆ Sound accounting practices have been established and the BMA employs an accountant of sound and appropriate accounting expertise. The auditors were appointed based on their experience of working with charities. Good practices are followed in managing donations received from supporters.
- ◆ As a fund-raising and grant-giving charity the BMA can hold significant funds for disbursement. Care has been taken to invest these funds without risk and with an ethical bank and regular attention is paid to receiving the best return within these limits. Arrangements are in hand to seek advice from a larger charity with investment expertise.
- ◆ As a charity which undertakes activities and awareness to raise funds, every effort is being made to increase the proportion of funds raised for its grant-giving purposes from the awareness-raising and fund-raising activities. Budgets are reviewed regularly and activities undertaken are assessed for their return on investment.

Governance, structure and management (continued)

Risk management (continued)

Reputational

The risks of attracting poor publicity have been considered, and the trustees closely guard the production of material, including through a publications sub-committee. Outreach material is developed by a highly experienced consultant, and we are fortunate in having additional expertise to guide on fund-raising material. We are grateful for the voluntary services of a barrister who has agreed to check any material which might be contentious for libel, and have also engaged advice from a specialist law company when appropriate.

Laws and regulations

The trustees are mindful of the need to comply with all legislation and regulations regarding charity governance. We receive regular updates from a legal firm on changes in charity law and their guidance is brought to the attention of trustees at their meetings. In managing its database of supporters, the Data Protection Act is fully observed.

Activities, specific objectives and relevant policies

Activities and specific objectives

The charity undertakes a programme of raising awareness and building up funds to achieve its objectives of supporting organisations in Bhopal. These activities focus particularly on publicising needs in Bhopal and building up a large and loyal group of supporters. This year its activities included:

Advertising activities

Advertisements placed in the national and specialist press are written in a carefully informative manner by an award-winning consultant. The approach aims to convey detailed information about the history and current situation and needs in Bhopal, and the work being undertaken by the organisations supported by the BMA. This ensures that our role in raising awareness and concern goes hand-in-hand with fundraising activities.

In 2012 one-page advertisements were carried in the Guardian (circulation of approximately 216,000), the Telegraph (circulation approximately 579,000), the Literary Review (circulation approximately 45,000) and the London Review of Books (circulation approximately 50,000). Outreach was extended through inserting fundraising and awareness raising inserts in a wide range of targeted publications including: Resurgence, Green World, Pastoral Review, Tablet, Catholic Herald, The Friend, Ethical Consumer, SAGA, Catholic Times, Universe, New Internationalist, The Lady, Animal Life, Oldie and the Lib Dem News. Responses are assessed and adjustments in advertising and outreach made on the basis of both the level of donations and numbers of new donors reached.

Activities, specific objectives and relevant policies (continued)

Activities and specific objectives (continued)

Supporter development

The charity works hard to maintain a personal link with its supporters, particularly those who wish to raise funds to contribute and raise awareness of the problems. Many supporters raise funds on a regular basis, and others undertake great trials and testing activities to contribute to the work of the charity. The BMA always endeavours to stay in touch with supporters and thank them for their effort and commitment to the charity to encourage further fundraising activities in the future.

Database development

The BMA finance officer liaises closely with the administrator in order to continually improve the accuracy, flexibility and reporting capability of the database. In 2012 the BMA also benefitted from regular expert volunteer input. At the end of 2012 the database recorded that the BMA has registered approximately 18,800 supporters, with approximately 800 contacting the BMA for the first time in 2012.

Newsletter

Due to public involvement in a campaign centering on concerns surrounding Olympic sponsors, in 2012 the BMA's usual newsletter, '777', was replaced by detailed letters to supporters and an ambitious 180 page magazine entitled 'The Bhopal Marathon'. Whereas the supporter letters focussed on what support has achieved, and the challenges and problems which face Bhopalis on a daily basis, The Bhopal Marathon presented a 28 year overview of the two disasters in Bhopal, "an ordeal of pain measured not in miles but in years". The magazine placed the contributions of Bhopal Medical Appeal supporters within the broader context of the Bhopal survivors' long struggle for dignity and a disease-free life. It set out a story "not just of horror and cruelty, but also of the noblest things in human nature, compassion, joy, celebration and the power of love". The magazine also brought focus upon questions raised to Olympic organisers as a result of the controversial engagement of particular sponsors. The Bhopal Marathon was sent to all of the charity's supporters but was also circulated to universities, public libraries, journalists and politicians.

Website

The charity's website has an in-house editor and is regularly updated with news stories, blogs and current information. The site received an upsurge in visitors from Autumn 2011 to the summer of 2012 due to the BMA's awareness raising work highlighting concerns with sponsors of the London 2012 Olympics. The BMA uses blogs, social media and networking sites such as Twitter, Facebook, YouTube and Flickr to reach a wider audience and encourage new supporters. Several of these social media platforms received a substantial increase in interest and activity during the course of the Olympics work.

Activities, specific objectives and relevant policies (continued)

Activities and specific objectives (continued)

Legacies

In Spring of 2011, the BMA wrote to supporters, introducing the idea of making a legacy commitment in the future. A number of supporters received follow up calls. The overall response was very positive, and led to a number of immediate donations. The BMA received its first legacy at the end of 2012.

Staff changes

The Finance Officer appointed in March 2009 resigned on 16 March 2012. The role was subsequently taken over by the Finance and Administration Assistant, appointed 6 November 2011.

Patrons and advisers

The BMA is grateful for the support of its patrons, whose support helps to significantly raise our profile and draw attention to on-going needs in Bhopal. Jon Snow, presenter of Channel 4 News, took on this role in 2009. We were delighted that Michael Eavis, founder of the Glastonbury Festival, agreed to become a patron in 2010.

We are also indebted to Indra Sinha for his years of dedication to this charity, his guidance and wisdom and, of course, his creative genius.

We are very grateful to Ken Burnett who has given invaluable guidance and assistance on fundraising strategies; and for the support of the Blue Frog agency to raise the profile of BMA work.

We also acknowledge the invaluable assistance of Hamish McAlpine in assisting with the development of the 2010 art auction and in committing to further projects in aid of the BMA.

Activities

Glastonbury Festival

The 2012 Glastonbury festival was cancelled but the charity plans to continue its traditional work engagement with the event via a team of litterpickers in 2013.

Activities, specific objectives and relevant policies (continued)

Activities and specific objectives (continued)

Activities (continued)

Running for Bhopal

The BMA's running team for the ASICS British 10k London Run developed from 38 runners in 2010 to a total of 71 in 2011. A total of 40 runners took part on behalf of the BMA in 2012. The BMA also entered the Brighton Marathon for the first time in 2010, increasing the number of runners from 5 to 14 in 2011. This number developed to 27 runners in 2012, including 18 University of Sussex runners led by Philosophy lecturer Andrew Chitty. Two supporters undertook 'self-entered' runs for Bhopal in other major running events in Edinburgh. The BMA aims to make fundraising runs into regular events, increasing the numbers of runners each year where possible.

Supporting Critical Legal Work

In 2011 the BMA directly supported civil litigation ongoing in New York pertaining to the widespread contamination of soil and groundwater that is impacting at least 18 separate communities living around the former Union Carbide factory site. The suit seeks injunctive relief for on and off-site plant remediation and medical monitoring of those impacted by the pollution. A successful suit would therefore result in clean up of the contamination in Bhopal and substantive medical intervention for families affected by consumption of polluted water. A judicial decision in June 2012 dismissed the litigation, however, in order to increase its chances of success the BMA continues to support work upon an appeal.

Olympics Campaign

Following announcement that Dow Chemical - which is contesting criminal, civil and environmental litigation related to Bhopal - would be sponsoring a plastic 'wrap' for London's Olympic stadium, the BMA received an unprecedented number of concerned emails and calls from supporters. The BMA consequently communicated concerns about the appropriateness of Dow's sponsorship to London organisers in a private letter, but failure to receive a satisfactory response led the BMA into an increasingly public campaign which ran to the end of 2011 and continued into the summer of 2012.

The campaign quickly gained a significant amount of cross-party political support, led to a series of press articles in the UK and abroad discussing the issue, raised the public profile of Bhopal internationally once more and brought considerable pressure upon members of the International Olympic Committee, the Indian Olympic Association, London organisers and concerned UK Ministers. In October 2011, the BMA supported an EDM filed in parliament by Mr Keith Vaz, MP on the issue, and in December 2011 took part in a meeting with officials at the Indian High Commission to help communicate the strength of feeling within the UK.

Activities, specific objectives and relevant policies (continued)

Activities and specific objectives (continued)

Activities (continued)

Olympics Campaign (continued)

The campaign also engaged and energised BMA supporters, and we are extremely grateful for their help in building pressure in various ways. Engagement with our supporters increased hugely across social media platforms and direct emails during the campaign, with the increased interest remaining consistently high. On the day of the Olympics opening ceremony, approximately 40 BMA supporters took part in the only official protest at the Olympics stadium.

The campaign successfully managed to highlight Dow Chemical's responsibility for the continued lack of civil, criminal and environmental justice in Bhopal. In December it was announced that the company's logo would not feature on the 'wrap'. In February 2012, a member of the Commission for a Sustainable London, Meredith Alexander, resigned over the issue, reigniting the debate. In April 2012 UK Prime Minister David Cameron was forced to take a public position on the matter. It later emerged that the prominent artist Damian Hirst declined to work on the wrap due to Dow Chemical's association with Bhopal.

On 11 July 2012, members of the London Assembly passed a motion calling on Olympics organisers to rethink their relationship with Dow Chemical and ruling that the decision to have Dow as a worldwide partner had "caused damage to the reputation of the London 2012 Olympic and Paralympic Games". The motion stated: "This Assembly feels the IOC and national organising committees should consider the environmental, social, ethical and human rights records of companies when awarding high-profile partnership and sponsorship deals." In September 2012, a motion was passed at the annual conference of the Cooperative movement calling for a boycott of Dow products. Notably, at least one commercial architect's practice instituted a no-Dow policy as a direct result of the campaign.

A leading public relations industry publication, The Holmes Report, called Dow's Olympic sponsorship deal the 5th worst PR disaster of 2011. In July 2012 the organisation Brandwatch found that Dow Chemical had become the most negatively perceived sponsor of the entire 2012 Olympic Games. The controversy also led a leading Financial Analysis organisation to call upon Dow Chemical to intervene in Bhopal.

The BMA believes that heightened international awareness of Bhopal resulting from the Olympics campaign has increased the likelihood of Dow Chemical meeting ethical and legal obligations to Bhopal in the future and has had a markedly positive impact upon the BMA's fundraising and awareness activities in 2012.

Activities, specific objectives and relevant policies (continued)

Activities and specific objectives (continued)

Activities (continued)

Bhopali Film Event and Discussion

In January 2012, representatives of the charity took part in a panel discussion which followed showing of the documentary film *Bhopali*, directed by Max Carlson, at the Frontline Club in London. The film is a moving testament to the spirit of the Bhopal survivors' movement, their struggle for justice and the inspiring work done by both the Sambhavna Clinic and Chingari Trust in Bhopal. In April 2012, the charity sponsored a showing of the film and discussion tour of universities in London, Oxford, Brighton and Edinburgh involving a Bhopal survivor whose story features prominently within *Bhopali*. The film was also taken to the West Midlands Human Rights festival, 2012.

28th Anniversary Music Concert

A concert to commemorate the 28th anniversary of the Bhopal gas disaster was held at the Brighton Unitarian Church on Friday 30th November 2012. The concert was a sell out and the church packed to capacity. The entertainment was a mixture of classical and light music, and featured instrumental and choral pieces spanning the Medieval to the Baroque including compositions from Thomas Tallis, Georg Philipp Telemann, Bach, Handel and Purcell. We would like to thank all the musicians who donated their time and talents to make the event a success. The charity aims to make the concert an annual event.

Volunteers

The BMA wishes to thank the volunteers who helped in generous and imaginative ways to raise awareness and funds for the BMA during 2012. These include Gudrun Hansen, who once again has donated huge amounts of her time working in our office, and many others who have been active around the country.

Numerous volunteers contributed to the campaign concerning Dow Chemical's sponsorship of the Olympics. It is no exaggeration to say that without these contributions of time, effort and commitment the campaign would not have carried anything like the impact it finally achieved. A huge thank you to all supporters who wrote passionately to M.P.s and Olympic organisers, to supporters whose public stands and private acts of resistance sustained pressure at many levels, and to supporters who travelled distances to join on public events in order to help prevent Bhopal being forgotten. Though the contributions of many others were equally invaluable, special mention must go to Lorraine Close, Navin Shah, Bharti Tailor, Meredith Alexander and Farah Khan, who each gave tireless and articulate assistance to our Olympics work.

Activities, specific objectives and relevant policies (continued)

Volunteers (continued)

In November 2012 Consultant Obstetrician and Gynaecologist Urmila Singh visited Sambhavna to provide Dr Tapasya and colleagues training in Colposcopy. This technique detects the early stages of cervical cancer, allowing the condition to be treated before it becomes life-threatening. We are hugely grateful for Miss Singh's time and assistance, and expect that we will now be able to treat many more women who present such symptoms.

For events fundraising, we are proud and appreciative of all efforts that have expanded our resources. Many organisations supported us throughout the year including church groups, universities, sports clubs and schools. We thank them all for their hard work. Some individuals undertook creative and inventive fundraising activities, such as Pomme van Drie, a talented glass artist, who organised a successful 'Pop-Up Shop' event in Stroud, Gloucestershire in December 2012. The event transformed an empty shop on Stroud High Street into a crafts emporium, raising over £204 for the charity. Among other events, a supporter taking part in the Central Scotland Cycle Ride raised £420. These events invariably benefitted from much wider community and local media support, and we thank everyone who helped in whichever way.

Numerous supporters have 'volunteered' contributions to the BMA rather than accept birthday presents, and some have foregone wedding presents: one couple donated gifts to a value of £3,220. Others have contributed in memory of family members who died during the year; others have contributed royalties or percentages of sales from their publications. For those who have volunteered contributions, we are truly appreciative of their thoughts.

Our heartfelt thanks go to all volunteers, in whatever role. It is these hundreds and thousands of small gestures of support and contributions which have established the first free medical care for Bhopal survivors.

Grant-making policy

The charity supports organisations in Bhopal which provide health and other support to those suffering as a result of the 1984 disaster. The charity does not consider or acknowledge unsolicited applications, but invites applications from relevant organisations in Bhopal, and others seeking to alleviate the suffering of communities exposed to chemical hazards. The procedure requires a short application indicating the work for which funding is requested along with the latest annual report and financial statements of the applicant. Once an application has been received, the grants panel will meet to review the request and make a decision, or request additional information, within four weeks. A short report of activities is requested at the end of the grant period, or at intervals during the grant period.

Activities, specific objectives and relevant policies (continued)

Grant-making policy (continued)

An estimated 120,000-150,000 survivors of the disaster are still chronically ill. Over 23,000 have died of exposure-related illnesses and more are dying still. Tens of thousands of children born after the disaster suffer from growth problems and far too many teenage women suffer from menstrual disorders. Tuberculosis is several times more prevalent in the gas-affected population and cancers are on the rise. The failure of the official system of health care contributes to the medical disaster in Bhopal. Government-sponsored research and monitoring of the long-term health effects of Union Carbide's gases was abandoned in 1994. So far, no treatment protocols for symptom complexes associated with toxic exposure have been established and symptomatic treatment remains the mainstay of the medical response. The indiscriminate prescription of steroids, antibiotics and psychotropic drugs is compounding the damage caused by gas exposure.

During 2012 grants were made to Sambhavna and Chingari Trust in Bhopal.

Sambhavna Trust

The BMA has a long-standing commitment to support the work of the Bhopal People's Health and Documentation Centre, run by the Sambhavna Trust in Bhopal. The Sambhavna Trust is a charity, whose trustees include eminent doctors, scientists, writers and social workers. Sambhavna has shown that it is possible to evolve simple, safe, effective, ethical and participatory ways of treatment monitoring and research for the survivors. Survivors are offered free medical care through allopathic medicine, ayurveda (an indigenous system of medicine based on herbs) and yoga. The staff numbers approximately 60 (among whom over 20 are survivors themselves) and includes: five physicians, an ophthalmologist, two yoga and two Panchakarma therapists; a group of community health workers carry out surveys, health education and community organisation for better health. Sambhavna is small compared to the magnitude and complexity of the disaster, but its clinic has provided direct treatment to approaching 30,000 people and supports about the same number through its health initiatives in 10 communities close to the site of the old Union Carbide factory.

The BMA contributed £191,847 to the running costs of the Sambhavna Trust in 2012.

Activities, specific objectives and relevant policies (continued)

Grant-making policy (continued)

Chingari Trust

This all-woman trust was begun by two award-winning women, themselves gas-affected. It works with women survivors of the disaster and with children suffering from health conditions such as congenital malformations and brain damage to hearing impairment. In 2008 it began a new initiative to provide a community-based rehabilitation centre for children born with disabilities to parents affected by gas and water-contamination in order to support the growth and development of these children. Chingari has found that the number of children with varied disabilities has been increasing exponentially in the gas- and water-contaminated areas of Bhopal. In 2011 the work of the Rehabilitation Centre expanded significantly and Chingari is now providing a specialist centre with services targeted to meet the needs of children with different disabilities. The Centre is now able to treat approximately 150 children per day, and in 2012 began a nutritional programme to ensure that all children attending the centre receive at least one square meal per day. It is creating awareness of the rights of disabled, training community based workers and promoting inclusive education for children who are currently unable or unlikely to access education.

The BMA contributed £63,279 to the running costs of Chingari Trust in 2012.

Review of the year and future plans

The core activities of the BMA are set out above with details of activities undertaken in 2012. Trustees assessed potential for substantially increasing the BMA's profile and activities in 2012, and while notable success was achieved during the year, in particular via Olympics campaign activities, we will plan in 2013 to consolidate upon significantly raised awareness and continue to set targets for the 30th anniversary. In setting plans for 2013 trustees agreed to maintain the approach of raising funds through publicity, events, outreach, supporter groups, committed giving, dissemination of informational resources and other appropriate means. Thus, during 2013, BMA will be working to:

- ◆ continue to raise funds to ensure stability for expanded activities in Bhopal
- ◆ raise the profile of the BMA via public information work, the website and expanded use of social and media networking to increase donations from these outlets
- ◆ hold at least one high profile event to raise awareness
- ◆ maintain a programme of high profile, well-targeted advertisements and inserts that aim to raise awareness as well as funds
- ◆ send one major newsletter to supporters and short updates, using email as much as possible
- ◆ continue to develop committed giving

Review of the year and future plans (continued)

- ◆ expand the number and activities of supporter groups, and in particular a support group in Scotland
- ◆ explore new streams of funding from appropriate grant making bodies
- ◆ continue to develop new alliances with sympathetic groups and individuals and reaching new audiences
- ◆ begin an educational programme designed to fit within the national curriculum
- ◆ expand support to target organisations in Bhopal

To achieve these targets the following 2013 activities are planned:

1. Financial and public awareness raising goals

The BMA will continue to consolidate its supporters through a programme of 'committed giving' through expanded use of direct debits. Public awareness and fundraising strategies will continue to employ press advertisements and magazine inserts in both tried and untested publications to reach both new and existing supporters. The BMA will use careful analysis of supporter data to improve fundraising strategies as well as to provide for the needs of supporters. A programme of grant and trust applications will be pursued following careful research into relevant bodies, their areas of interest and deadlines. Partnerships with potential funder organisations will be carefully developed. Fundraising strategies that require less investment will be prioritised, notably through continuing to encourage web-based donations, greater use of electronic communications, and local supporter activities.

2. Awareness-raising activities

The BMA will seek to increase awareness of the on-going plight of Bhopal survivors and those affected by contaminated water supplies. Greater public awareness will be fostered through speaking events and a survivor tour, in addition to media work. The BMA will seek to increase its presence in social media networks as a result of a large increase in interest in its work through 2011-12. There will be a focus on producing uniquely informative insights into the everyday lives of service users in Bhopal to deepen the understanding and commitment of supporters. The BMA will take forward its schools' project through further developing lesson plans for use in Geography teaching with the aim of reaching a new generation and encouraging pupils to engage in fundraising activities. It will generate events to the best of its capacity to reach a wider section of the population.

Review of the year and future plans (continued)

3. Medical related activities

Bhopal survivors' organisations successfully campaigned for government agreement to establish an 'Empowered Commission' to look into all aspects of rehabilitation of the victims, cleaning-up of hazardous waste lying in the area and providing fresh water to the water affected areas. The BMA supports implementation of these undertakings. The BMA recognises the importance of tackling health problems created by contaminants in the soil and water that are creating new victims, and supports activities to accelerate the clean up of the site and remediation of the surrounding areas. The BMA will work with Sambhavna and its team of community health researchers to establish a detailed understanding of the epidemiological consequences of exposure to water contaminated with toxic chemicals emanating from the factory: results of a wide-ranging study, the largest independent medical study of exposure to gas and toxic water, will be published in 2014. The BMA will work for expansion of Chingari activities with disabled children born in gas or water-affected households, and continue to support expansion of its range of therapeutic services.

Investment policy

As it is the trustees' intention to apply all funds within a relatively short time scale, the charity does not at present make investments which would expose the capital sums to risk. Funds held for the purpose of making grants are placed in deposit accounts which yield interest at rates commensurate with current market rates.

Financial review

Results for the year

The climate continued to be difficult in 2012. However, income from donations and activities for generating funds amounted to £448,872 (2011 - £435,778) which represents an increase of £13,094 or 3%, over 2011. Due to declining reserves investment income for the year decreased to £1,879 from £2,271 in 2011, resulting in total incoming resources of £450,751 (2011 - £438,049). This represents an overall increase of 3%. The BMA made a grant to Sambhavna Trust of £191,847 (2011 - £205,767) in 2012, a decrease of £13,920 or 7% over 2011. A grant of £63,279 (2011 - £91,000) was also made to Chingari Trust, a decrease of £27,721 or 30% over 2011, which is predominantly due to a larger balance of payments becoming due in 2011..

An important objective of the BMA is to ensure that accurate information is disseminated widely in the UK and elsewhere about the social, economic and health problems still encountered by survivors and future generations. Our awareness and educational work is critical to ensure ongoing support for work in Bhopal and approximately £117,828 (2011 - £91,064) was dedicated to this during 2012, which covers staff costs, advertising, publications and some campaign activities.

Financial review (continued)

Reserves policy and financial position

As explained above the charity carries out a diverse range of activities, some of which comprise short-term and externally funded projects whilst other comprise long-term projects requiring significant ongoing financial commitment and investment.

The trustees have examined the requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The trustees consider that, given the nature of the charity's work, the charity should aim to hold free reserves equivalent to the cost of running the Sambhavna Clinic and Chingari Trust for up to 9 months and for up to 6 months of expenditure for salaries and organisational costs of the UK office.

This would enable both the Clinic and the Trust to continue to provide free services and treatments to their registered users for another 9 months if for any reason the charity closed down. Additionally, it would allow them the time and resources to explore other sources of funding without immediately affecting ongoing patient care. Currently those combined costs are approximately £248,000. The trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources due to the timing differences in income flows, adequate working capital to cover core costs, and will allow the charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

Financial position

The balance sheet shows total funds of £38,202 (2011 - £209,260), all of which are unrestricted and hence considered to be free reserves. Whilst free reserves fall short of the balance required per the agreed reserves policy as noted above, the trustees acknowledge that the balance is arrived at after making full provision for the main grants payable to Sambhavna Clinic and Chingari Trust for the coming year and cash balances at the year end amounted to £217,359. The trustees will be reviewing the reserves policy in the coming year to ensure that it better reflects the charity's operational arrangements. In light of the above, and given that the trustees expect the charity to remain solvent for at least one year after approval of these accounts based on their review of the financial projections, the accounts have been prepared on a going concern basis.

As mentioned previously, the principal risk facing the charitable company is its ability to generate sufficient income to cover expenditure incurred in fulfilling the objectives of the charitable company. The impact of the current uncertain economic outlook upon the charity has been compounded by a significant growth in the size of grants tendered to supported organisations in India and, as a result, the charitable company's reserves have diminished considerably since the beginning of 2010.

Trustees' report Year to 31 December 2012

Financial review (continued)

Reserves policy and financial position (continued)

Financial position (continued)

The trustees consequently oversaw a reduction of staffing levels over the course of 2011 and a reduction of operational overheads during 2011/12. A proposed move to expanded premises remains suspended. Grant requirements of supported organisations are being actively reviewed on an ongoing basis. Grant requirements reduced during 2012, both due to a refocus upon core activities and a more favourable international exchange rate. They are expected to remain at a similar level during the 2013 grant cycle.

The charitable company's activities across 2011/12 significantly developed public awareness of its work and engagement with its own supporters. In 2012, the charitable company began a programme to consolidate this enhanced public profile, involving deeper public education and outreach, committed giving appeals, relationship fundraising and Trust and Foundation partnerships. The trustees confidently expect that development of this programme over the course of 2013 will sufficiently increase the charitable company's income to meet necessary expenditure.

The trustees have therefore reviewed the cash position of the charitable company and cash forecasts at the date of signing the accounts and are satisfied that the charitable company will be able to meet all of its financial commitments. As a consequence the trustees believe that the charitable company is well placed to manage its financial risks successfully despite the current uncertain economic outlook and that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in preparing the accounts.

The charity's assets

Acquisitions and disposals of fixed assets during the year are recorded in the notes to the financial statements.

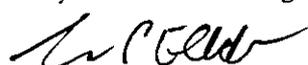
Funds held as custodian trustee on behalf of others

No funds were held by the charity as custodian trustee at any time during the year ended 31 December 2012.

Gifts in kind

No gifts in kind were received in the year ended 31 December 2012.

Approved by the trustees and signed on their behalf by:

 (TIM EDWARDS)

Approved on:

NOVEMBER 9th 2013

Independent auditors' report Year to 31 December 2012

Independent auditor's report to the members of Bhopal Medical Appeal

We have audited the financial statements of Bhopal Medical Appeal for the year ended 31 December 2012 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes. The financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity'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 charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees are also the directors of the charitable company for the purposes of company law. As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Annual Report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements 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 (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company'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 financial statements. In addition, we read all the financial and non-financial information in the trustees report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2012 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.

Independent auditors' report Year to 31 December 2012

Opinion on other matter prescribed by the Companies Act 2006

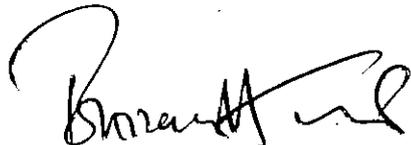
In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

The Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate 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.

We have nothing to report in respect of these matters.



Edward Finch, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

16/12/12

Statement of financial activities Year to 31 December 2012

	Notes	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
Income and expenditure					
Incoming resources					
Incoming resources from generated funds					
. Voluntary income	1	386,777	30,546	417,323	385,133
. Activities for generating funds	2	31,549	—	31,549	50,645
. Investment income	3	1,879	—	1,879	2,271
Total incoming resources		420,205	30,546	450,751	438,049
Resources expended					
Costs of generating funds					
. Costs of generating voluntary income	4	147,798	20,847	168,645	207,217
Charitable activities					
. Awareness	5	110,879	6,949	117,828	91,064
. Health, medical, nutritional, community relations and research	5	318,605	2,750	321,355	382,766
Governance costs	8	13,980	—	13,980	21,096
Total resources expended		591,262	30,546	621,808	702,143
Net outgoing resources (i.e net expenditure)	9	(171,057)	—	(171,057)	(264,094)
Fund balances brought forward at 1 January 2012		209,259	—	209,259	473,354
Fund balances carried forward at 31 December 2012		38,202	—	38,202	209,260

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 December 2012

	Notes	2012 £	2012 £	2011 £	2011 £
Fixed assets					
Tangible assets	13		—		6,643
Current assets					
Debtors	14	53,317		96,618	
Cash at bank and in hand		217,359		395,572	
		<u>270,676</u>		<u>492,190</u>	
Creditors: amounts falling due within one year	15	<u>(232,474)</u>		<u>(289,573)</u>	
Net current assets			<u>38,202</u>		<u>202,617</u>
Total net assets			<u>38,202</u>		<u>209,260</u>
Represented by:					
Funds and reserves					
Income funds:					
Unrestricted funds					
General fund			38,202		202,617
Tangible fixed assets fund	16		—		6,643
			<u>38,202</u>		<u>209,260</u>

Approved by the trustees and signed on their behalf by:



TIM EDWARDS

Trustee of Bhopal Medical Appeal
Company registration number
5826888 (England and Wales)

Approved on: NOVEMBER 9th 2013

Principal accounting policies Year to 31 December 2012

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

The trustees' consideration of the going concern status of the charitable company is documented in the trustees' report.

Incoming resources

Incoming resources are recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Resources expended and the basis of apportioning costs

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered.

Resources expended comprise the following:

- a) The costs of generating funds include the salaries, direct costs and overheads associated with generating donated income.
- b) The costs of charitable activities comprise expenditure on the charity's primary charitable purposes as described in the trustees' report.
- c) Governance costs are the costs associated with the governance arrangements of the charity that relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity. Included within this category are costs associated with the strategic as opposed to day-to-day management of the charity's activities.

Support costs are allocated between the headings above on the basis of the proportion of direct costs attributable to each activity.

Notes to the financial statements 31 December 2012

1 Voluntary Income

	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
Donations from individuals	325,457	5,545	331,002	318,777
Donation from PANNA	—	25,001	25,001	—
Trusts	7,463	—	7,463	13,352
Legacies	5,000	—	5,000	—
Gift Aid	48,857	—	48,857	53,004
	386,777	30,546	417,323	385,133

2 Activities for generating funds

	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
Art auction	—	—	—	6,300
Other events	31,549	—	31,549	44,345
	31,549	—	31,549	50,645

3 Investment income

	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
Interest receivable	—	—	—	—
. Bank interest	1,879	—	1,879	2,271

4 Cost of generating funds

	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
Fundraising, publicity, promotion	—	—	—	—
. Staff costs	7,835	—	7,835	54,175
. Direct costs	109,309	20,847	130,156	122,681
. Allocation of support costs	30,654	—	30,654	30,361
	147,798	20,847	168,645	207,217

Notes to the financial statements 31 December 2012

5 Cost of charitable activities

	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
Awareness				
. Staff costs	44,151	—	44,151	8,898
. Direct costs	45,311	6,949	52,260	68,823
. Allocation of support costs	21,417	—	21,417	13,343
	<u>110,879</u>	<u>6,949</u>	117,828	<u>91,064</u>
Health, medical, nutritional, community relations and research				
. Grants	260,194	2,750	262,944	328,881
. Allocation of support costs	58,411	—	58,411	53,885
	<u>318,605</u>	<u>2,750</u>	321,355	<u>382,766</u>
Total	<u>429,484</u>	<u>9,699</u>	439,183	<u>473,830</u>

6 Grants payable

The charity makes grants to institutions in accordance with its grant-making policy set out in the trustees' report.

The two largest grants payable during the year were for the following purposes:

- To the Sambhavna Trust in support of the activities of the trust and the Sambhavna Clinic, £191,847 (2011 - £205,767).
- To the The Chingari Trust, a non-government organisation devoted to the cause of Bhopal gas victims, grants of £63,279 (2011 - £91,000).

Other grants during the year totalled £7,818 (2011 - £32,114).

7 Support costs

	2012 £	2011 £	Basis of apportionment
Staff costs	65,385	65,163	Pro-rate by expenditure
Other costs	47,638	35,517	Pro-rate by expenditure
	<u>113,023</u>	<u>100,680</u>	

Notes to the financial statements 31 December 2012

8 Governance Costs

	Unrestricted funds £	Restricted funds £	2012 Total £	2011 Total £
Auditor's remuneration	3,545	—	3,545	3,764
Accountancy consultancy fees	3,043	—	3,043	—
Legal expenses	—	—	—	10,180
Trustees' expenses	4,456	—	4,456	3,942
Other expenses	395	—	395	119
Support costs	2,541	—	2,541	3,091
	13,980	—	13,980	21,096

9 Net outgoing resources (i.e net expenditure)

This is stated after charging:

	Unrestricted funds £	Restricted funds £	2012 Total £	2011 Total £
Staff costs (note 10)	117,371	—	117,371	128,236
Charges under operating leases	8,500	—	8,500	8,500
Auditor's remuneration	—	—	—	—
Statutory audit services (excluding VAT) current year	2,500	—	2,500	2,500
Non audit services	1,000	—	1,000	—
Depreciation	753	—	753	6,643

10 Employees and staff costs

Staff costs during the year were as follows:

	2012 £	2011 £
Wages and salaries	107,914	117,070
Social security costs	9,457	11,166
	117,371	128,236
Payments to agency staff	—	349
	117,371	128,585

No employees earned £60,000 per annum or more (including taxable benefits but excluding employer pension contributions) during the year.

Notes to the financial statements 31 December 2012

10 Employees and staff costs (continued)

The average number of employees during the year, calculated on a full-time equivalent basis, analysed by function, was as follows:

	2012 number	2011 number
Administrator	0.9	—
Executive secretary	—	0.8
Events organiser	—	1.0
Finance manager	—	0.6
Finance officer	0.8	0.4
Administration officer	0.8	1.0
SFOB organiser	0.6	0.4
Campaign manager	1.0	—
	4.1	4.2

In addition to the above, an amount of time, the value of which it is impossible to quantify for the purpose of these financial statements, is donated by many volunteers throughout the year.

11 Trustees' remuneration

During the year, Tim Edwards, one of the Trustees, was paid fees of £8,169 (2011 – £nil) in his capacity as executive secretary. This is permissible under the memorandum and articles of association of the charity. No other trustees were remunerated in respect of their services in either 2012 or 2011.

During the year out of pocket travelling expenses amounting to £1,051 (2011 – £1,529) were reimbursed to five trustees (2011 – seven trustees).

The charity has purchased insurance to protect the charity from any loss arising from the neglect or defaults of its trustees, employees and agents and to indemnify the trustees or other officers against the consequences of any neglect or default on their part. The insurance premium paid by the charity during the year totalled £1,026 (2011 – £1,583) and provides cover of up to a maximum of £10 million (2011 – £10 million).

12 Taxation

Bhopal Medical Appeal is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Notes to the financial statements 31 December 2012

13 Tangible fixed assets

	Computer and similar equipment £	Bhopal bus £	Total £
Cost			
At 1 January 2012	9,733	23,563	33,296
Disposals	—	(23,563)	(23,563)
At 31 December 2012	9,733	—	9,733
Depreciation			
At 1 January 2012	8,980	17,673	26,653
Charge for the year	753	—	753
Released on disposal	—	(17,673)	(17,673)
At 31 December 2012	9,733	—	9,733
Net book values			
At 31 December 2012	—	—	—
At 31 December 2011	753	5,890	6,643

14 Debtors

	2012 £	2011 £
Amount due from PAN UK	—	50,298
Prepayments	12,209	11,125
HMRC Gift Aid	35,132	25,420
Other debtors	5,976	9,775
	53,317	96,618

15 Creditors: amounts falling due within one year

	2012 £	2011 £
Expense creditors	13,943	1,884
Social security and other taxes	2,657	1,463
Accrued grants	205,816	252,000
Accruals and deferred income	10,058	34,226
	232,474	289,573

Notes to the financial statements 31 December 2012

16 Tangible fixed assets fund

	Total £
At 1 January 2012	6,643
Net movement in year	<u>(6,643)</u>
At 31 December 2012	<u>—</u>

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets. A decision was made to separate this fund from the general fund of the charity in recognition of the fact that the tangible fixed assets are essential to the day-to-day work of the charity and as such their value should not be regarded as funds that would be realisable with ease in order to meet future contingencies.

17 Leasing commitments

Operating leases

At 31 December 2012 the charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2012	2011
	£	£
Operating leases which expire:		
Within one year	<u>8,500</u>	<u>8,500</u>
	<u>8,500</u>	<u>8,500</u>

18 Related party transactions

The Bhopal Medical Appeal was previously a project of Pesticide Action Network UK (PAN UK), a UK charity (Registered no: 327215) working internationally on issues surrounding the health and environmental hazards of chemical pesticides.

During the year the Bhopal Medical Appeal awarded a grant of £191,847 (2011 - £205,767) to the Sambhavna Trust, an India-based charitable trust. Satinath Sarangi, a trustee of the Bhopal Medical Appeal, is also the managing trustee of the Sambhavna Trust.

Other than those transactions stated above there were no other related party transactions during the year.

19 Liability of members

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

20 Ultimate control

The charity was controlled throughout the period by the trustees.