

**CHARITY COMMISSION
COPY**

**Bhopal Medical
Appeal**

**Annual Report and
Financial Statements**

Year ended 31 December 2013

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

Charity Registration Number
1117526

CHARITY COMMISSION
FIRST CONTACT

- 3 OCT 2014

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Contents

Reports

Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2
Independent auditor's report	21

Accounts

Statement of financial activities	23
Balance sheet	24
Principal accounting policies	25
Notes to the financial statements	27

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

Trustees	Vincent Laurie Macpherson Flynn (Co-Chair) Eurig Scandrett (Co-Chair) Tim Patrick Edwards (Managing Trustee) Meredith Alexander Kathy Jenkins Dr Chandana Mathur Avaes Mohammed Satinath Sarangi Prof Subir Sarkar
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 2013

The trustees present their statutory report together with the financial statements of the Bhopal Medical Appeal (BMA) for the year ended 31 December 2013.

The report has been prepared in accordance with Part 8 of the Charities Act 2011 and is also a directors' report for the purposes of the Companies Act 2006..

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.

Trustees' report Year to 31 December 2013

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 9 members, met three times in 2013. In February 2013 the board agreed an amendment to the dissolution clause of the charity's Memorandum and Articles of Association in order to meet the Scottish charity law requirements. The board convenes supportive trustee sub-committees under three groupings: (a) Organisational ; (b) Communications ; and (c) Finance . Ad hoc support for staff and activities is established when required.

The Senior Management Team 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 charity's Senior Management Team comprises the Charity Administrator, Finance Officer and Managing Trustee. The Senior Management Team report regularly to the Co-Chairs 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 are required. Reports are submitted to the Senior 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.

Trustees' report Year to 31 December 2013

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	
Eurig Scandrett	
Tim Patrick Edwards	
Meredith Alexander	Appointed 9 November 2013
Professor Daniel Chandramohan	Resigned 14 March 2013
Kathleen Jenkins	Appointed 9 November 2013
Dr Chandana Mathur	
Avaes Mohammed	Appointed 9 November 2013
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.

Trustees' report Year to 31 December 2013

Governance, structure and management (continued)

Statement of trustees' responsibilities

The trustees (who are also directors of Bhopal Medical Appeal 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 auditor is 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 auditor is aware of that information.

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

Trustees' report Year to 31 December 2013

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 2013 it worked regularly with Amnesty International on awareness raising of ongoing litigation and human rights issues pertaining to Bhopal. The charity continued its partnership with Action Scolidaire, a French non-profit, non-political and non-religious organisation that promotes solidarity action for children through educational initiatives. The charity also partnered with Children's World International, a group of performers and entertainers who take games, performance and participation into areas where children have been traumatised by war and disaster. The charity remained in 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 Managing Trustee, Co-Chairs and other trustees.

Trustees' report Year to 31 December 2013

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 finance, management and communications, 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.
- ◆ As a charity which raises awareness of the problems facing survivors in Bhopal and elsewhere, trustees regularly review the balance of expenditure between awareness raising and its grant-giving obligations.

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 communications 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 2013 four one-page advertisements were carried in the Guardian (circulation of approximately 216,000), the Telegraph (circulation approximately 579,000). Double page advertisements were placed in the Big Issue (circulation approximately 86,600), the Oldie (circulation approximately 41,000), New Statesman (circulation approximately 25,000) and Private Eye (circulation approximately 222,900). Outreach was extended through inserting fundraising and awareness raising inserts in a wide range of targeted publications including: Resurgence, Ad Lib, Pastoral Review, Tablet, Catholic Herald, The Friend, Ethical Consumer, New Internationalist and The Lady. 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.

Trustees' report Year to 31 December 2013

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.

Newsletter

In 2013 the BMA's usual newsletter, '777', was replaced by letters to supporters and two editions of a newspaper whose writing and artwork was produced by children with disabilities attending the Chingari Trust Rehabilitation Centre. Whereas the supporter letters focussed on what support has achieved, and the challenges and problems which face Bhopalis, the Chingari Bazooka contained news, events and perspectives of importance to the children. As a result, all of the charity's supporters were given an intimate and unique insight into the lives of children benefitting from the work their generosity is making possible. The newspaper also functioned as a therapeutic activity: the children were inspired to record every day events and empowered by their ability to find ways to describe elements of their experience. Most of all, the children were able to understand that their thoughts and feelings have a larger value, and that their actions can have a real impact in the wider world. The second edition of the Chingari Bazooka was accompanied by individual children's paintings created by children from Chingari, Sambhavna and participating schools in Bhopal and elsewhere in India.

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 2013, the BMA recruited a database fundraiser in order to develop strategic approaches to utilising the database. The BMA also benefitted from regular expert volunteer input. At the end of 2013 the database recorded that the BMA has registered approximately 20,300 supporters, with approximately 1,570 contacting the BMA for the first time in 2013.

Website

The charity's website has an in-house editor and is regularly updated with news stories, blogs and current information. The site generally receives an upsurge in visitors during times of public appeals or when news concerning Bhopal breaks in print or digital media. 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 receive a substantial increase in interest and activity during the Bhopal anniversary period.

Trustees' report Year to 31 December 2013

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 a total of five legacies in 2013, worth a combined total of approximately £44,000.

Staff changes

The administrative and communications assistant appointed on March 12, 2012, resigned on December 10th, 2013. The role was subsequently taken over by a temporary administrative and communications assistant.

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. Michael Eavis, founder of the Glastonbury Festival, agreed to become a patron in 2010. We are delighted that Navin Shah, elected member of the London Assembly for Brent and Harrow, agreed to become a patron in 2013.

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.

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.

Glastonbury Festival

In 2013 the charity continued its traditional work engagement with Glastonbury festival, organising a group of 80 litterpickers, of which 70 completed their shifts, raising £10,513 for the charity in the process. The BMA will continue its engagement with Glastonbury in 2014 and aims to expand the number of litterpickers it supports in the future.

Running for Bhopal

In 2013, 28 runners in all took part in the ASICS British 10k London Run on behalf of the BMA. 12 runners also took part in the Brighton Marathon on behalf of the BMA. Two supporters undertook 'self-entered' runs for Bhopal in other major running events. The BMA aims to ensure that fundraising runs remain regular events, consolidating or increasing the numbers of runners each year where possible.

Trustees' report Year to 31 December 2013

Activities, specific objectives and relevant policies (continued)

Activities and specific objectives (continued)

Supporting Critical Legal Work

In 2011 in 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 sought injunctive relief for on and off-site plant remediation and medical monitoring of those impacted by the pollution. A successful suit would therefore have resulted 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. In June 2013, the Second Circuit Court upheld the dismissal. However, a closely related suit went forward in November 2013, citing new evidence concerning the nature of the final authority behind the pollution.

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 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, which in turn fed into activities and results in 2013.

Shareholder resolution

In the Autumn of 2013, the BMA worked in advisory capacity with shareholder and investors of Dow Chemical and their advocates with the aim of raising concerns about the overall impact of Bhopal before the company's Annual General Meeting in 2014. The work revealed the impact of the Olympics campaign upon Dow Chemical, whose corporate brand rating has fallen 300% over the preceding five years. It was also revealed that Dow had lost, by its own reckoning, at least \$300 million through lost investment opportunities in India due to Bhopal campaigners.

Trustees' report Year to 31 December 2013

Activities, specific objectives and relevant policies (continued)

Activities and specific objectives (continued)

Discussion events

In June 2013, Sambhavna Managing Trustee, Satinath Sarangi, made a short visit to Britain and gave talks and took part in meetings with Unison in Liverpool; with British Asian community leaders in Harrow; and at Roehampton University. The charity expects that each of the events will lead to strategic and fundraising opportunities in the future. The charity's Managing Trustee also took part in talks and discussions with Unison North-West in September; at Edinburgh World Justice Festival in October; and at SOAS (University of London) in December.

School programme

In 2013 the charity began a series of presentations and workshops in schools, designed to illuminate aspects of the Key Stage 4 National Geography curriculum for 15 year-olds. The workshop focusses on the environmental impacts of rapid urbanisation in developing countries. The first workshop, held on May 2, 2013, took place at Dorothy Stringer School, Brighton and involved over a hundred young people. The charity gained extremely positive feedback, leading to another workshop event in Hove Park School in September and a presentation and discussion at BHASVIC before the Brighton and Hove branch of the Geographical Association in December. The charity aims to maintain and develop a programme of school outreach in the future.

29th Anniversary Music Concert

A concert to commemorate the 29th anniversary of the Bhopal gas disaster was held at the Brighton Unitarian Church on Friday 29th November 2013. The concert, the second in successive years, was again sell out and the church packed to capacity. The charity's Co-Chair, Laurie Flynn, introduced the event. The evening was a great success with performances by acclaimed countertenor James Bowman CBE (accompanied by pianist Andrew Plant) and violin trio Violinata. A selection of early music was performed with pieces (for strings and voice) from Mozart, Hermann, Gibbons, Dowland, Purcell and Handel. Songs by Vaughan Williams, Elgar and Britten featured in the second half. Esteemed actor Madhav Sharma also performed a selection of poems written by Mutneja, Tagore, and Naidu. We would like to thank all the musicians who donated their time and talents to make the event a success, in particular our performers James, Andrew, Helen, Elizabeth, Eleanor and Madhav for donating their time and talents. Thanks also to Adam Le Clerq and Francesca Moore. The charity aims to continue the concert as an annual event.

Trustees' report Year to 31 December 2013

Activities, specific objectives and relevant policies (continued)

Activities and specific objectives (continued)

29th Anniversary Commemoration in Edinburgh

On 3rd December 2013, Scottish Friends of Bhopal held a commemoration at the site of the Bhopal memorial plaque in Greyfriar's Kirkyard, Edinburgh. The event was supported by smallpipes musician Douglas Shaw and the choir Protest in Harmony. The event was preceded by a day long charity collection by volunteers in Edinburgh city centre.

Volunteers

The BMA wishes to thank the volunteers who helped in generous and imaginative ways to raise awareness and funds for the BMA during 2013. 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, an effort which continued to benefit both the charity and Bhopal survivor organisations seeking justice in 2013. 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.

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. For example, on Saturday 2nd February the Assynt Peace Group, a Parish 100 miles north west of Inverness who work with prisoners of conscience, raised £450 by holding a table top sale and raffle in the Parish Church. Before Christmas 2013, Dr Datta of the York Indian Cultural Association organised an evening of Indian dance for the charity, raising over £400.

Especial thanks go to the amazing Agnes Riley of Dumfries, 78, a loyal supporter of the Bhopal Medical Appeal, who walked 30 miles from Crosscanonby to Borrowdale over a 4-day period at the end of May 2013, raising approximately £2,300. Agnes followed this effort by inspiring the Dumfries Choral Society (of which she is a patron) to hold a carol singing event for the charity at the Loreburne Shopping Centre, Dumfries on 7 December and also at their Christmas Carol Concert on 14 December, raising over £1,000. In June Fiona Mackey successfully completed a 120-mile cycle ride from Dieppe to Versailles, raising over £1,200 from sponsors' donations. Other supporters have found even more creative ways to offer support: for instance, Mindy Daubeny organised a Hoopathon on 28th September, raising £225.

Trustees' report Year to 31 December 2013

Activities, specific objectives and relevant policies (continued)

Volunteers (continued)

Numerous supporters have 'volunteered' contributions to the BMA rather than accept birthday presents, and some have foregone wedding presents: Stefan and Himali Schwarz of Hoboken, New Jersey gave the charity over \$1,500 in wedding gifts, and said; *'We admire the tireless effort and work of the BMA team over the last 29 years to bring healthcare and strength to those still living with the awful repercussions of the disaster and we wish you luck in your endeavours.'* Rob Walls and his fiancée Sophie celebrated their marriage on 14th December 2013, and asked family and friends to make donations to the BMA in lieu of wedding gifts, realizing donations of over £3,000 to the charity. 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.

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 2013 grants were made to Sambhavna and Chingari Trust in Bhopal.

Trustees' report Year to 31 December 2013

Activities, specific objectives and relevant policies (continued)

Grant-making policy (continued)

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 modern 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 people and supports them through its health initiatives in communities close to the site of the old Union Carbide factory.

The BMA contributed £157,600 to the running costs of the Sambhavna Trust in 2013 (2012 - £191,847).

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 190 children per day. In 2012, Chingari 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 £74,906 to the running costs of Chingari Trust in 2013 (2012 - £63,279).

Trustees' report Year to 31 December 2013

Activities, specific objectives and relevant policies (continued)

Review of the year and future plans

The core activities of the BMA are set out above with details of activities undertaken in 2013. During 2014, 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 several high profile events 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
- ◆ 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
- ◆ continue an educational programme designed to fit within the national curriculum
- ◆ expand support to target organisations in Bhopal

To achieve these targets the following 2014 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, and new alliances sought with church groups, yoga centres and student organisations. 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.

Trustees' report Year to 31 December 2013

Activities, specific objectives and relevant policies (continued)

Review of the year and future plans (continued)

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 exhibitions, 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.

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 2014-15. 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.

Trustees' report Year to 31 December 2013

Review of the year and future plans (continued)

Financial review

Results for the year

Income from donations and activities for generating funds amounted to £659,859 in 2013 (2012 - £448,872), which represents an increase of £210,987 on the previous year. The substantial increase reflects the success of the Olympics campaign in raising awareness and lifting the charity's profile, and the charity's decision to focus on developing its relationship with existing supporters. BMA also benefited from a number of legacies received during the year totalling £43,932 (2012 - £5,000). Investment income for the year decreased to £983 from £1,879 in 2012, resulting in total incoming resources of £660,842 (2012 - £450,751). This represents an overall increase of 47%. The BMA made a grant to Sambhavna Trust of £157,600 (2012 - £191,847) in 2012, a decrease of £34,247 or 22% over 2012, due in part to Sambhavna receiving an additional grant from a third party organisation. A grant of £74,906 (2012 - £63,279) was also made to Chingari Trust, an increase of £11,627 or 18% over 2012.

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 £155,317 (2012 - £117,828) was dedicated to this during 2013, which covers staff costs, advertising, publications and some campaign activities.

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 £239,000 (2012 - £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.

Trustees' report Year to 31 December 2013

Review of the year and future plans (continued)

Reserves policy and financial position (continued)

Financial position

The balance sheet shows total funds of £86,277 (2012 - £38,202), 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 £108,866 (2012 - £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.

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 2013, 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 2014 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 2014 will sufficiently increase the charitable company's income to meet necessary expenditure.

Trustees' report Year to 31 December 2013


Review of the year and future plans (continued)

Reserves policy and financial position (continued)

Financial position (continued)

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.

Approved by the trustees and signed on their behalf by:


TIM EDWARDS

Approved on:

26 / 9 / 14

Independent auditors' report Year to 31 December 2013

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 2013 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 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 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

As explained more fully in the statement of trustees' responsibilities set out in the trustees' 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.

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 and to identify any information that is apparently materially incorrect, or inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or 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 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

Independent auditors' report Year to 31 December 2013

Opinion on financial statements (continued)

- ◆ 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the trustees' 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 and were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report.

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

29/9/14

Statement of financial activities Year to 31 December 2013

	Notes	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
Income and expenditure					
Incoming resources					
Incoming resources from generated funds					
. Voluntary income	1	570,316	40,929	611,245	417,323
. Activities for generating funds	2	48,614	—	48,614	31,549
. Investment income	3	983	—	983	1,879
Total incoming resources		619,913	40,929	660,842	450,751
Resources expended					
Costs of generating funds					
. Costs of generating voluntary income	4	153,221	—	153,221	168,645
Charitable activities					
. Awareness	5	155,317	—	155,317	117,828
. Health, medical, nutritional, community relations and research	5	253,507	40,929	294,436	321,355
Governance costs	8	9,793	—	9,793	13,980
Total resources expended		571,838	40,929	612,767	621,808
Net incoming (outgoing) resources (i.e net income (expenditure))		48,075	—	48,075	(171,057)
Fund balances brought forward at 1 January 2013		38,202	—	38,202	209,260
Fund balances carried forward at 31 December 2013		86,277	—	86,277	38,202

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

Balance sheet 31 December 2013

	Notes	2013 £	2013 £	2012 £	2012 £
Current assets					
Debtors	16	51,146		53,317	
Cash at bank and in hand		108,866		217,359	
		<u>160,012</u>		<u>270,676</u>	
Creditors: amounts falling due within one year	17	(73,735)		(232,474)	
Net assets			<u>86,277</u>		<u>38,202</u>
Represented by:					
Funds and reserves					
Income funds:					
Unrestricted funds					
. General fund			<u>86,277</u>		<u>38,202</u>
			<u>86,277</u>		<u>38,202</u>

Approved by the trustees and signed on their behalf by:



TIM PATRICK EDWARDS

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

Approved on:

26/9/14

Principal accounting policies Year to 31 December 2013

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.

Principal accounting policies Year to 31 December 2013

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

Tangible fixed assets are capitalised and depreciated at the following annual rates in order to write them off over their estimated useful lives:

Computer and similar equipment 25% per annum based on cost

Other tangible fixed assets which have been fully depreciated are written out of the financial statements as their market value is considered to be negligible.

Fund accounting

Restricted funds comprise donations received for application towards specific purposes as specified by the donor.

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Cash flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

Notes to the financial statements 31 December 2013

1 Voluntary income

	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
Donations from individuals	445,002	—	445,002	331,002
Donation from PANNA	—	—	—	25,001
Donation from Action Scolidaire	—	40,929	40,929	—
Trusts	10,350	—	10,350	7,463
Legacies	43,932	—	43,932	5,000
Gift Aid receivable	91,032	—	91,032	48,857
	570,316	40,929	611,245	417,323

2 Activities for generating funds

	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
Events	48,614	—	48,614	31,549
	48,614	—	48,614	31,549

3 Investment income

	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
Interest receivable				
. Bank interest	983	—	983	1,879

4 Cost of generating funds

	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
Fundraising, publicity, promotion				
. Staff costs	8,928	—	8,928	7,835
. Direct costs	112,065	—	112,065	130,156
. Allocation of support costs	32,228	—	32,228	30,654
	153,221	—	153,221	168,645

Notes to the financial statements 31 December 2013

5 Cost of charitable activities

	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
Awareness				
. Staff costs	49,966	—	49,966	44,151
. Direct costs	72,683	—	72,683	52,260
. Allocation of support costs	32,668	—	32,668	21,417
	<u>155,317</u>	<u>—</u>	<u>155,317</u>	<u>117,828</u>
Health, medical, nutritional, community relations and research				
. Grants	191,577	40,929	232,506	262,944
. Allocation of support costs	61,930	—	61,930	58,411
	<u>253,507</u>	<u>40,929</u>	<u>294,436</u>	<u>321,355</u>
Total	<u>408,824</u>	<u>40,929</u>	<u>449,753</u>	<u>439,183</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, £157,600 (2012 - £191,847).
- To the The Chingari Trust, a non-government organisation devoted to the cause of Bhopal gas victims, grants of £74,906 (2012 - £63,279).

Other grants during the year totalled £nil (2012 - £7,818).

7 Support costs

	2013 £	2012 £	Basis of apportionment
Staff costs	76,274	65,385	Pro-rate by expenditure
Other costs	52,612	47,638	Pro-rate by expenditure
	<u>128,886</u>	<u>113,023</u>	

Notes to the financial statements 31 December 2013

8 Governance Costs

	Unrestricted funds £	Restricted funds £	2013 Total £	2012 Total £
Auditor's remuneration	5,372	—	5,372	3,545
Accountancy consultancy fees	—	—	—	3,043
Trustees' expenses	2,361	—	2,361	4,456
Other expenses	—	—	—	395
Allocation of support costs	2,060	—	2,060	2,541
	<u>9,793</u>	<u>—</u>	<u>9,793</u>	<u>13,980</u>

9 Net incoming resources (i.e net expenditure)

This is stated after charging:

	Unrestricted funds £	Restricted funds £	2013 Total £	2012 Total £
Staff costs (note 10)	135,168	—	135,168	117,371
Charges under operating leases	8,500	—	8,500	8,500
Auditor's remuneration				
· Statutory audit services (excluding VAT) current year	3,000	—	3,000	2,500
· Non audit services	—	—	—	1,000
Depreciation	—	—	—	753
	<u>146,669</u>	<u>—</u>	<u>146,669</u>	<u>130,124</u>

10 Employees and staff costs

Staff costs during the year were as follows:

	2013 £	2012 £
Wages and salaries	123,414	107,914
Social security costs	11,754	9,457
	<u>135,168</u>	<u>117,371</u>

No employees earned £60,000 per annum or more (including taxable benefits but excluding employer pension contributions) during the year (2012 – none).

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

	2013 number	2012 number
Administrator	0.9	0.9
Finance officer	0.8	0.8
Administration officer	0.8	0.8
SFOB organiser	0.6	0.6
Campaign manager	1.0	1.0
	<u>4.1</u>	<u>4.1</u>

Notes to the financial statements 31 December 2013

10 Employees and staff costs (continued)

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 Consultants

Consultancy costs during the year were as follows:

	2013 £	2012 £
Consultancy and Management fees	52,955	50,153
Consultancy - office	14,004	8,169
	<u>66,959</u>	<u>58,322</u>

Analysed by function:

	2013 £	2012 £
Communications and fundraising	36,000	42,000
Executive trustee	14,004	8,169
Database fundraiser	8,271	0
Grants and trusts fundraiser	7,169	5,322
Other	1,515	2,831
	<u>66,959</u>	<u>58,322</u>

12 Trustees' remuneration

During the year, Tim Edwards, one of the Trustees, was paid fees of £14,004 (2012 – £8,169) 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 2013 or 2012.

During the year out of pocket travelling expenses amounting to £1,649 (2012 – £1,051) were reimbursed to three trustees (2012 – five 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 £839 (2012 - £1,026) and provides cover of up to a maximum of £10 million (2012 - £10 million).

13 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 2013

14 Tangible fixed assets

	Computer and similar equipment £	Total £
Cost		
At 1 January 2013	9,733	9,733
Disposals	(9,733)	(9,733)
At 31 December 2013	—	—
Depreciation		
At 1 January 2013	9,733	9,733
Charge for the year		
Released on disposal	(9,733)	(9,733)
At 31 December 2013	—	—
Net book values		
At 31 December 2013	—	—
At 31 December 2012	—	—

15 Debtors

	2013 £	2012 £
Prepayments	7,792	12,209
HMRC Gift Aid	38,975	35,132
Other debtors	4,379	5,976
	51,146	53,317

16 Creditors: amounts falling due within one year

	2013 £	2012 £
Expense creditors	8,629	13,943
Social security and other taxes	2,882	2,657
Accrued grants	50,900	205,816
Accruals and deferred income	11,324	10,058
	73,735	232,474

Notes to the financial statements 31 December 2013

17 Restricted funds

	At 1 January 2013 £	Incoming resources £	Resources expended £	At 31 December 2013 £
Action Scoli'daire fund	—	40,929	(40,929)	—

The Action Scoli'daire fund comprises monies received from Action Scoli'daire to support the Chingari Trust.

18 Leasing commitments

Operating leases

At 31 December 2013 the charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2013 £	2012 £
Operating leases which expire:		
<i>Within one year</i>	8,500	8,500
	8,500	8,500

19 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 £157,600 (2012 - £191,847) to the Sambhavna Trust, an India-based charitable trust. The amount granted was fully paid in the year (2012 - £152,224 owed and included within creditors at the year end date). 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.

20 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.

21 Ultimate control

The charity was controlled throughout the period by the trustees.