

**REGISTERED COMPANY NUMBER: 05826888 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1117526**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019**  
**FOR**  
**THE BHOPAL MEDICAL APPEAL**

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**THE BHOPAL MEDICAL APPEAL**

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**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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## **THE BHOPAL MEDICAL APPEAL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2019**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

##### **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;

- Support efforts for adequate social, economic and environmental rehabilitation of affected communities in Bhopal, and also efforts to hold Union Carbide and owner Dow Chemical accountable for funding appropriate medical research, monitoring and long term care of victims, including those born after the 1984 disaster; and

- Build support for activities to alleviate suffering and prevent future disasters.

##### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

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#### **OBJECTIVES AND ACTIVITIES**

##### **Grantmaking**

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 of the lung, throat, mouth and abdomen are running at ten times national rates. 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 and has been only partially and unsatisfactorily revived in recent years. Official research agencies have since reportedly lost nearly 80% of their original cohort, undermining long-term health monitoring. 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 compounds the damage caused by gas exposure.

##### **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; and a group of community health workers who carry out surveys, health education and community organisation for better health. Over 100 community volunteers also work with Sambhavna staff to improve public health measures within 20 communities and are thus effectively dealing with diagnostic, preventive and curative aspects of diseases and conditions such as TB, Malaria, Cervical and breast cancer, Anaemia, Menstrual irregularities and others. Sambhavna is small compared to the magnitude and complexity of the disaster, but its clinic provides efficacious treatment to many survivors, supporting them through health initiatives in communities close to the site of the old Union Carbide factory.

The BMA contributed £314,002 to the running costs of the Sambhavna Trust in 2019 (2018 - £295,750).

##### **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 £139,224 to the running costs of Chingari Trust in 2019 (2018 - £142,884).

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Activities, Specific Objectives, and Achievements**

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.

Because work supported by the charity addresses a historical disaster, raising awareness of ongoing and contemporary issues in Bhopal communities is especially critical to the charity's aims and objectives. To this end, a significant part of the charity's overall investment in fundraising is utilised in public communications. Performance is measured according to both immediate and medium-term return on investment, recruitment of new supporters and impact upon general public awareness of the issues presented.

Many of the charity's other activities derive direct benefit from this general public awareness. The charity works to increase direct communication with members of the public in the form of exhibitions, public talks, engagement with supportive organisations and local events work. This activity aims to build on existing awareness, fundraise and recruit new supporters at minimal cost to the charity.

Ahead of the financial year, trustees evaluate the charity's overall financial performance, assess risks, review audited accounts and budget requests from supported organisations, set targets for the next 12 months and agree forecasts. Management accounts are assessed on a monthly basis and quarterly performance reviewed at trustee meetings. Trustees also decide upon medium and longer-term goals that inform strategic development of the charity's activities. This year, the charity's activities included:

##### **Advertising activities**

Advertisements placed in the national and specialist press are written in a carefully informative manner by a knowledgeable and experienced 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.

Historically, income generated by national print press advertisements was sufficient to provide a large proportion of the charity's income and meet its expenditure in supporting organisations in Bhopal. The large decline in circulation figures over the last decade, as well as the large increase in expenditure in Bhopal, has reduced the direct fundraising importance of advertising but not its strategic importance to the charity's aims and objectives. The vast majority of the charity's exceedingly loyal group of existing supporters were drawn to the charity through print advertising.

In 2019 one-page advertisements were carried in the Guardian (circulation of approximately 250,000) and the Telegraph (circulation approximately 480,000). Outreach was extended through inserting fundraising and awareness raising inserts in a wide range of targeted publications including: Resurgence, Tablet, Catholic Herald, The Friend, Ethical Consumer, and Earth Matters.

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. In 2019, national press advertising generated an off-the-page return of £26,814 from 352 respondents, of which 216 were new to the charity. Post-campaign monitoring analyses data to reveal the revenue raised in donations and the breakdown between new and existing donors. True return on investment is measured over a number of years, though the charity typically expects off-the-page returns to be greater than the initial investment. The results demonstrate the continuing value of print advertising, even within a general context of decreasing print readership.

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#### **BBC Radio Appeal**

On December 8th, BBC Radio 4 broadcast an appeal on behalf of the charity as part of the station's ongoing promotion of national charities. The broadcast was the culmination of several months of work on both the application process and in preparation for the broadcast. In what was a genuine privilege for the charity, venerable Channel 4 journalist and patron Jon Snow generously offered his time in order to read the appeal. Mr. Snow's reading was especially salutary as he reported from Bhopal in 2002, midway between the original disaster and the 35th anniversary. The response to the appeal was striking, with £24,714 raised from approximately 200 respondents, of which 132 contacted the charity for the first time. The charity extends its sincere thanks to both Mr. Snow and the BBC team for providing such a valuable opportunity to reach a large and receptive audience with news of the charity's continuing activities.

#### **Supporter development**

The charity works to maintain a personal link with its supporters, particularly those who wish to raise funds to contribute and heighten 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 to thank them for their effort and commitment to the charity and to encourage further fundraising activities in the future.

#### **Supporter mailings**

In 2019 the BMA mailed a newsletter to supporters. Mailed in the winter, the newsletter focused on preliminary results from a major medical study by the Sambhavna Trust which covers a cohort of 94,000 people, including groups exposed to gas; to water contaminated by Carbide's hazardous wastes; to both gas and contaminated water; and also a control group of similar socio-economic status. The preliminary report shows that twenty two years after registration of gas-related deaths in Bhopal was terminated, 28% more deaths among gas survivors than the control population, demonstrating that Union Carbide's gases continue to kill 35 years after the disaster. The data also indicated that twice as many gas survivors are dying of cancers, diseases of the lungs and tuberculosis, and three times as many of kidney disease, and finds that general rates of illness are 63% higher among gas survivors, but are especially pronounced in those exposed as children, who commonly suffer breathlessness, chest pains, and panic attacks. The newsletter also detailed publication of a study that found congenital malformations in 94 out of 1,048 children born in recent years to gas exposed mothers. Additionally, the newsletter presented the experiences of a patient at Sambhavna who, following a paralytic stroke, was able to walk and begin work again following successful Panchakarma treatment. The mailing raised £70,702 in donations and approximately £2,700 in regular annual gifts from direct debits and standing orders. In addition to physical mailings, the BMA also produces an e-newsletter containing updates on the charity's work and general developments concerning Bhopal which is emailed to around 5,800 supporters each month.

#### **Database development**

The BMA finance officer liaises closely with the donor relations manager in order to continually improve the accuracy, flexibility and reporting capability of the database. In 2013, the BMA recruited a database fundraiser in order develop strategic approaches to utilising the database. Responses to the summer 2015 mailing, which strategically targeted 'lapsed' supporters, enabled the charity to streamline the database, thereby saving on postage and printing costs in future direct mailings.

At the end of 2019, the database recorded that the BMA has registered approximately 22,752 supporters, with approximately 350 contacting the BMA for the first time in 2019.

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#### **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, Instagram 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. In 2014, the BMA undertook to redesign the existing website ahead of the 30th anniversary of Bhopal. The new website offers a simpler, clearer and more visual interface, with better overall accessibility to new and existing content. Content has been substantially added to throughout 2019, and the charity is once again planning to begin a redesign of the website in 2020.

#### **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, though it was anticipated that the true benefits of the legacy mailing would only be seen over time. The BMA received legacies totalling £39,550 in 2019.

#### **In Memoriam Gifts**

Generous gifts have also been sent to the charity 'in memoriam'. These are often given by a close relative of the deceased person in lieu of flowers at a funeral. Ms Susan Guest organised a collection for the BMA which raised £90 as a memorial to their close friend and CHESS colleague, Donald Willets. Miss Maite Ojer gave an 'in memoriam' gift of £20 following the death of Mr. Satinah. Mrs Sheila Mansell organised a collection of in memoriam donations at the funeral of her husband Mr Jack Mansell. £431 was raised. Charles Haviland gave a second 'in memoriam' gift of £500, following the death in 2015 of his aunt Edith R Barbour, who lived in India for most of her adult life. Additional In Memoriam gifts of £177.73 were also given in memory of Mr Krishnan Vijayan.

#### **Glastonbury Festival**

In 2019 the charity continued its engagement with Glastonbury Festivals, sending our largest team (to date) of 130 volunteer recyclers/litter-pickers to help clean up the site every morning, over a 4-day period. Our thanks go to BMA Patron, Michael Eavis, along with Fiona Case, a long-time BMA supporter and Glastonbury Festivals litter picking teams co-ordinator, and to all our volunteers who worked so hard over a very hot weekend! Additional donations (£1,810) during the festival raised the total funds gained to £16,945 ... The BMA will continue its engagement again in 2020.

#### **Running for Bhopal**

A five-strong team of runners took part in the British London 10k on 21st July. Among this year's runners was Martin Stott, a long-standing supporter of our appeal, who was running as a 65th birthday challenge and taking donations in lieu of birthday gifts. Our thanks go to Martin, along with our other runners: Sunil De Sayrah, Rajeev Nandan, Dan Turner and Geoffrey Southwell, all of whom have run for BMA on multiple occasions. Thanks also to those who had to pull out through injury but kindly made a donation instead of running, all of whom together raised £1,615. Graham Cook took part in a series of running events over the course of the year raising £520.52. We thank all those who made such strides to support the BMA's challenge events. The BMA aims to ensure that fundraising runs remain regular events, consolidating or increasing the numbers of runners each year where possible.

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#### **Letter Writing**

Following news in late 2015 of the forthcoming merger of Dow Chemical and DuPont Nemours, the charity wrote to officials of the EU's antitrust division setting out competition concerns resulting from the companies having omitted mention of pending Bhopal legal liabilities from official merger documents. A related letter was sent to the office of the United Nations Secretary General, and other appropriate offices. At the end of August 2017, immediately before completion of their \$130 billion merger (to become the world's largest chemical company), the charity launched an online campaign entitled "Don't Bury Bhopal", which included an open letter addressed to management of DowDuPont. The campaign, hosted on the bhopal.org website, has so far generated thousands of signatures. Our thanks to advertising agency Soul, who in helping produce the campaign donated much expertise and time, entirely freely.

#### **Shareholder resolutions**

In the Autumn of 2013, the BMA worked in an advisory capacity with shareholders 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. Arguing implausibly that Bhopal had had no "financial, operational or reputational impact" upon it, Dow successfully excluded the resolution from the proxy of its 2014 AGM, a move publicly criticised by co-filers Amnesty and Calvert Investments. The BMA continued to work in an advisory capacity with shareholders and investors of Dow Chemical to assist on a proposed shareholder resolution for the 2015 Dow Chemical AGM. However, once more Dow Chemical successfully argued for the resolution to be excluded from the proxy for its 2015 AGM. In response to a plan of merger announced by both companies in late 2015, in 2016 the BMA also supported efforts to inform shareholders and investors of both Dow Chemical and DuPont Nemours of pending liabilities deriving from the Bhopal disaster.

In 2017 the charity continued to advise shareholders and investors in DowDuPont in preparation of shareholder resolutions intended to be brought before the inaugural DowDuPont AGM. The work resulted in the presentation of three separate resolutions referencing Bhopal at the company's inaugural AGM, held in Chicago on Wednesday, April 25th, 2018. Voting demonstrated that DowDuPont shareowners holding almost \$50 billion worth of shares agreed that Company management is mishandling Bhopal. The basis of one proposal was that asset attachments orders and international injunctions - pending within civil and criminal cases on Bhopal - provided an imminent threat to DowDuPont. A full 38% of total shareholdings backed this proposal, which argued that that special meetings to address substantive issues could be called with a 10% vote share.

#### **Schools 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 2 May 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 programme has continued with a lecture/workshop held at Dorothy Stringer School on 11 February 2016, which once again led to students choosing the BMA for work experience placements.

In 2017 the charity also adapted its programme to the needs of Key Stage 2 children. In 2018 the charity's managing trustee and his wife, Farah Edwards, took the project into two local primary schools, St. Luke's and Elm Grove. The programme began with introductory presentation, followed by an Indian food-tasting, yoga sessions and a Holi Day celebration.



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Managing Trustee Tim Edwards made two presentations at Seahaven Academy Newhaven in May 2018 focusing on success achieved by Chingari Trust working with disabled children. In July Mr. Edwards gave a presentation on Chingari and Sambhavna's work to 1,000 students and staff at Sanskar Valley School in Bhopal. On December 11th, Mr. Edwards spoke about the work of Chingari Trust at Bootham School, York. Our thanks to all of those who took part. The charity intends to resume schools activity in future years.

#### **BMA Events**

In July five sky-divers jumped at 15,000 feet above Salisbury Plain to raise funds for the charity. Our admiration and thanks go to each of the fundraisers for facing their fears and smashing their fundraising targets to help the Bhopal Medical Appeal with £2,678.16.

On the evening of 11th November the Bhopal Medical Appeal, in conjunction with the Bhopal Group for Information and Action, held an evening at Amnesty International UK's Human Rights Action Centre in Shoreditch to mark the upcoming 35th anniversary of the Bhopal disaster. The event also marked the opening of an exhibition of photographs from Bhopal by acclaimed photographer Judah Passow. Peter Frankental (Amnesty UK), opened with a speech about Bhopal and the collaborative history between Amnesty and BMA, after which executive Trustee, Tim Edwards, spoke about the history of the disaster and the work taking place at the clinics. Tim was joined onstage by photographer Judah Passow for a discussion of his photography and his experience of working in Bhopal. In the second part of the evening we were joined via weblink by Nousheen Khan and Sathya Sarangi from Bhopal. The evening ended with a screening of 'Where do the Children Play', a film from director B. Kailasam which documents the 2008 foot march from Bhopal to Delhi that resulted in a promise from Prime Minister Singh to institute an Empowered Commission on Bhopal, (a promise that is still unfulfilled). The evening was a great success and we wish to thank all those who attended, with especial thanks to Peter Frankental and all of the Amnesty staff at the venue for their part in making this a wonderful evening. Finally, our immense gratitude goes to the Punjab restaurant, who provided us with delicious Bhopal-style chai free of charge as a contribution to the charity.

An exhibition of Bhopal photography to be held at Westminster Hall, beginning in November, was postponed due to a clash with the General Election shutting down Parliamentary buildings. The event was rescheduled for April 2020.

#### **Yoga For Bhopal**

In spring 2016, supporter, yoga practitioner and author Meaghan Delahunt initiated an event in Edinburgh called Yoga for Bhopal in honour of the Sambhavna Clinic's yoga treatment programme, which has proven the health benefits of yoga for people suffering chronic diseases as a result of exposure to toxic chemicals. The charity supports the initiative's evolution with administrative and online promotional work.

The Yoga for Bhopal programme continued in 2019. The charity supplied yoga practitioners with a range of support materials including a pack of flyers, posters and promotion via the website, social media and monthly newsletter. Dr Laura Potts, an Iyengar Yoga teacher, held a yoga fundraiser at Clements Hall in York, also involving Indian snacks, a yoga quiz and a screening of 'Where do the Children Play'. The event raised £584. Sally Dulieu continued her support and collected donations of £120 from her yoga class in Marple Bridge. Our thanks to all those who organised and participated in these inspiring events for their passion and enthusiasm. The charity intends to support more yoga-based events in the future.

#### **Grants and Trusts**

The charity also wishes to express sincere gratitude to the numerous trustees of grant-making bodies who elected to make awards to contribute to our support of critical health work in Bhopal. The grant-making and trust bodies included: Abbeyfield Trust, Achnacarnan Trust, Eddie Dinshaw Foundation, Roger Vere Foundation, GMC Trust, Rotary Club of Battersea & Clapham Trust Fund, Dorcas Trust Development Limited and Hugh Symons Charitable Trust. In all, a total of £11,280 was donated to the charity.

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#### **Volunteers**

The charity wishes to thank the volunteers who helped in generous and imaginative ways to raise awareness and funds for the BMA during 2019. For events fundraising we are proud and appreciative of all endeavours to help expand our resources. Many organisations supported us throughout the year including church and other faith groups, trade unions and schools. We thank them all for their hard work.

We are once again humbled and amazed at the efforts of one of our longest serving supporters, **Olivia Dell**, who along with friends ran another Open House event to raise money for the clinics in Bhopal. On 23rd and 24th November Olivia held an event at her home featuring 'a treasure trove of paintings, hand woven linens, plant dyed and hand-felted animals and birds, and embroidered textiles from around the world'. In addition to the sale of these items, funds were raised through the sale of soup, savoury foods and homemade cakes. Altogether Olivia and her friends succeeded in raising an amazing £866. We would like to thank Olivia again for her ongoing support, as well as everyone else who was involved in this fantastic fundraiser. Olivia also continues to raise funds through making and selling peg dolls and kits which are very popular.

Supporter and Sunday Times best-selling author **Annie Murray** published her new book *Mother and Child* inspired by the Bhopal Disaster, with all the proceeds, a staggering £10,025, going to support our appeal. Long standing supporter Will Chester-Master, who regularly generates funds via his Organic Farm Shop, raised £735.30 for the charity. Ricky Lowes continued his fundraising efforts to 'Remember Bhopal' in July and August raising £30.

Quaker groups are constant friends and supporters; Almeley Wooten, Charlbury, Devizes, Exeter, Hastings, Reading, Sutton Coldfield are just a few of many 'friends' groups across the UK, many of which raise funds through collections. A talk given to the community group Seven Roads in Summertown, by Dr Mohammed Ali Husainy, who lived Bhopal at time of disaster, raised £335.55. Performer **Sol De Mort** hosted 'Sol-idarity 4 Bhopal', an evening of circus and cabaret on 8th June at The Richmond in Brighton. Inspired by a talk given by the BMA at his school's assembly, the Young Mayor of Newhaven, **Huey Cripps**, organised the area's first Pram Race. Funds raised from the event are for the benefit of Huey's two chosen charities, one of which was the Bhopal Medical Appeal. Our thanks go to Young Mayor Huey Cripps along with everybody else involved who helped raise £678.30.

Our thanks go to long standing supporter **Fiona Mackey**, who at the very sprightly age of 79 completed a 49 mile walk along the Thames path from Henley-on-Thames to Hampton Court. The walk took place over multiple dates in June-July and raised £1,867 in aid of our appeal. Fiona has raised funds and awareness for the BMA over many years. A special 'thank you' goes to Fiona, on behalf of the Chingari children she is so dedicated to helping, and from all of us at the BMA for supporting our appeal so steadfastly over the years.

On 23rd March **Fiona Case**, one of our most dedicated supporters, held a jumble sale in her home town of Pilton, Somerset in aid of the BMA with household items, furniture, clothes, books, toys and lots more on sale, along with a raffle and refreshments. Fiona along with the help of 30 volunteers raised a magnificent £1,600!.

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A collection of 12 black and white images featured as a slideshow under the 'In Pictures' section of the website. 'Bhopal Sticks to Their Skin' is a moving portrayal of women survivors of the Bhopal Disaster clothed in Sarees printed with imagery of the disaster. Photographer **Isabeau De Rouffignac** carried out the project in early 2018 and a selection of images were shown as a part of 'Les Photographiques 2019' in Le Mans, France during March and April. In July, the charitable foundation, Fotobookfestival Kassel, held their annual festival of works by established and emerging talents, publishers, designers, printers, curators and booksellers. The Kassel Dummy Award recognises the best unpublished photobook mock-up of the year. Of the hundreds of entries, from 7 countries, a shortlist of 53 entries was selected with the overall winner being 'Did You Know' by **Iris Janssens**. Using an innovative concept, 'Did You Know' shows the long-term impacts of the Bhopal gas tragedy and helps to prevent the disaster being forgotten. In December, an exhibition of photographs from Bhopal by acclaimed international photographer **Judah Passow** was featured on the BBC News website to mark the 35th anniversary of the disaster.

Women Survivor Activists (a working title) is a work-in-progress series of empowering formal portraits of women living in the shadows of the Bhopal Disaster site. Working with anthropologist Apoorva Dixit, born in Bhopal but raised in Memphis by parents who had narrowly escaped the disaster, photographer and loyal supporter and friend of the BMA, **Francesca Moore**, began collecting stories of some of the incredible women who are fighting to raise awareness of the disaster's effects, and to make positive changes in their communities. Using Francesca's photographs with the collected stories, Women Survivor Activists will culminate with the release of a book. One of Francesca's portraits from the series has already made the short list for an award: The Marilyn Stafford FotoReportage Award facilitated by FotoDocument and supported by Olympus, is granted annually to a professional woman photographer towards the initiation or completion of a compelling and cohesive documentary photo essay which addresses an important social, environmental, economic or cultural issue, whether local or global. The image chosen for the exhibit, from the work in progress of this series, is Shehazadi, Women Survivor Activist, Bhopal. The shortlisted photographers' work was on show in a group exhibition at: The After Nyne Gallery, London in July.

At the 5th anniversary of the Se-wol, Korea ferry disaster, six Korean theatre directors produced their own plays in an effort to understand the reasons why such disasters seem continually repeated. Theatre director, **Youn Hye Sook**, produced a performance 'Bhopal. 1984' on the theme of 'industrial accidents' with a focus on the Bhopal Disaster to raise awareness of the events and to support those people in India who are still fighting for justice. The play ran for ten consecutive days in July and closed with a slide show of images provided by the Bhopal Medical Appeal.

Our heartfelt thanks go to all volunteers, in whatever role. It by hundreds and thousands of small gestures of support and contributions that first free medical care for Bhopal survivors has been established and sustained for over two decades.

#### **FINANCIAL REVIEW**

##### **Financial review**

Income from donations and legacies and other trading activities amounted to £488,758 in 2019 (2018 - £471,065), which represents an increase of £17,693 on the previous year. The increase reflects the impact of the Radio 4 Appeal on results, as well as continuing strong responses to public advertising and direct mailings. The BMA received legacies of £39,550 during the year (2018 - £6,166). Investment income for the year decreased to £135 from £156, resulting in total income of £488,893 (2018 - £471,221). This represents an overall increase of 3.8% (2018 - decrease of 24%). The BMA made a grant to Sambhavna Trust of £314,002 in 2019 (2018 - £295,750), an increase of £18,253, or 6% on 2018, due to annual interest rate rises in India. A grant of £139,224 (2018 - £142,884) was also made to Chingari Trust in 2019, a decrease of £3,660 or 3% over 2018.

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 £94,320 (2018 - £93,939) was dedicated to this during 2019, which covers staff costs, advertising, publications and some campaign activities. This amounted to an increase of 0.4% on 2018's expenditure.

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### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2019**

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#### **FINANCIAL REVIEW**

##### **Financial position**

The balance sheet shows total funds of (£493,548) (2017 - (£243,817) ). While reserves fall far short of the balance required per the 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 £59,439 (2018 - £162,863).

As mentioned below, the principal risk facing the charitable company is its ability to generate sufficient income to cover expenditure incurred in fulfilling its objectives. The impact upon the charity of less favourable foreign exchange rates following the referendum on European Union membership has been compounded by a growth in the size of grants tendered to supported organisations in India and, as a result, the charitable company's reserves have diminished since the beginning of 2016.

Grant requirements of supported organisations, which have generally risen each year according to inflation, are being actively reviewed on an on-going basis. A more detailed monitoring and evaluation of efficiency and appropriateness in use of funds has been developed. In order to support growth in the size of grants tendered to supported organisations over the last six years, the trustees have overseen a reduction of staffing levels and a reduction of operational overheads, both of which are subject to regular review.

Reductions in operational spending have not negatively impacted upon the charitable company's ability to generate income in prior years. 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. Consequently, in 2013 and 2014 the charitable company generated increased levels of income sufficient to meet the generally increased expenditure upon grants. In both 2015 and 2016, the charity further reduced fundraising and awareness raising costs while again increasing expenditure upon grants. Consequently, the percentage of the charitable company's overall expenditure directed to medical relief continues to increase, year on year.

In 2017, a small increase in expenditure on awareness and educational work resulted in an increase in income from these activities. In 2018 an overall reduction in income led trustees to carefully reassess operational expenditure and income related activities. As a result trustees took the decision to restructure the charity's operations going forward, reducing UK staff and office costs while refocusing on core income generating activities. The trustees expect that the implementation of this operational reconfiguration over the course of 2019 will significantly reduce expenditure on the charity's UK office from 2020 onwards, while maintaining the charitable company's income sufficiently to meet grant commitments. Trustees will at regular intervals continue to give careful consideration to further adjusting the levels of expenditure intended for the charity's activities.

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 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.

##### **Investment policy and objectives**

As it is currently 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.

## **THE BHOPAL MEDICAL APPEAL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2019**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

As explained above the charity carries out a diverse range of activities, some of which comprise short-term and externally funded projects whilst others 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 £387,896 (2018 - £396,517). 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. Though aspirational, the free reserves requirement is regularly monitored and reviewed.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is constituted as a 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.

On 2 April 2013, Bhopal Medical Appeal also registered itself with the Office of the Scottish Charity Regulator (OSCR) and was given the Scottish Charity Registration Number SCO43904.

##### **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.

## **THE BHOPAL MEDICAL APPEAL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2019**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

The board of trustees, which currently has 5 members, met five times in 2019. Decision making and oversight was also maintained via supportive sub-committees. The board convenes 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 Operations Manager 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, a local events officer and an administrative and communications assistant. It contracts two others for work on communications & fundraising and grant applications.

In line with the charity's Memorandum and Articles of Association Tim Edwards (Trustee) is contracted as Managing Trustee.

##### **Induction and training of new trustees**

##### **Recruitment and appointment of trustees**

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.

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

##### **Trustee**

Tim Patrick Edwards  
Avaes Mohammed  
Annie Murray  
Professor Subir Sarkar  
Dr. Sumohon Matilal

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.

## **THE BHOPAL MEDICAL APPEAL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2019**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Key management personnel**

The trustees consider that they alone comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

Ordinarily none of the trustees are remunerated in respect of their services as trustees of the charity. Only out of pocket expenditure incurred by the trustees in relation to their role as trustees of the charity are reimbursed where claimed.

One trustee also acts as the Managing Trustee of the charity and is remunerated for this role. This is permissible under the Memorandum and Articles of Association of the charity. The role and level of remuneration are proposed by the Trustee Management Committee, and subsequently discussed and approved by the board of trustees in the absence of the Managing Trustee. The level of remuneration is reflective of the knowledge, experience and particular skill set required for the role and is based upon fee rates set for prior expert consultants, rather than identified market rates, which range considerably higher. Performance is subject to regular review by the Trustee Management Committee.

##### **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 2019 it worked with two national chapters of Amnesty International on awareness raising of ongoing litigation and human rights issues pertaining to Bhopal.

##### **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 and Navin Shah, elected member of the London Assembly for Brent and Harrow, agreed to become a patron in 2013.

We are indebted to the writer Indra Sinha for his years of dedication to this charity, his guidance and wisdom and, of course, his creative excellence which continues to inspire the BMA's communications work.

## **THE BHOPAL MEDICAL APPEAL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2019**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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:

##### **Financial**

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' above.

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 independent examiner was 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.

- 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.

- As a charity which channels significant amounts of funding through foreign exchange services, attention is given to sourcing the best possible value for the charity. Because of the marked impact of the Brexit vote upon the valuation of sterling, the charity carefully optimises the timing of currency transfers overseas is investigating currency hedging options.

##### **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 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.

##### **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. Progress on these are reviewed at regular intervals by the Staff Management Committee. The risks of loss of key personnel have also been considered, and a process of succession planning has been implemented.

##### **Operational**

The risks of establishing good operational practices in a charity have been considered. An Organisational Guide provides assistance and guidance on the running of the charity and was reviewed and updated in 2015. 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 alone.



## **THE BHOPAL MEDICAL APPEAL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2019**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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 engaged advice from a specialist law company when appropriate. These consultations assure trustees that all of the BMA's activities conform with charitable law, that its publications comply with libel laws and that any possible libel action may be vigorously and successfully rejected as all comments by the BMA in published materials have been made in the public interest.

##### **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. To meet the requirements of General Data Protection Regulations (2017), in advance the charity sought professional advice, reviewed and adapted all relevant practises for full compliance, appointed a data protection officer and published its privacy policy online. The charity is registered with the UK Fundraising Regulator and actively applies its Code of Fundraising Practise to its work in order to ensure best practise is followed throughout all fundraising.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
05826888 (England and Wales)

**Registered Charity number**  
1117526

**Registered office**  
Community Base  
Queens Road  
Brighton  
BN1 3XG

##### **Trustees**

Prof S Sarkar Chair  
T P Edwards Managing Trustee  
A Mohammed  
A Murray (appointed 29/9/2020)  
Dr S Matilal (appointed 19/11/2020)  
S Sarangi (resigned 19/12/2020)  
E Scandrett Co-Chair (resigned 31/7/2019)  
K Jenkins (resigned 31/7/2019)  
J Sabherwal (resigned 26/7/2019)  
M Embley (resigned 26/7/2019)  
Dr C Mathur (resigned 26/7/2019)  
V L M Flynn Co-Chair (resigned 24/3/2019)

## **THE BHOPAL MEDICAL APPEAL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2019**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Independent Examiner**

Christopher Robert Tyler FCA DChA FCIE  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

##### **Bankers**

CAF Bank Limited  
PO Box 289  
West Malling  
M19 4TA

##### **Telephone**

01273 603278

##### **Website**

www.bhopal.org

##### **E-mail**

admin@bhopal.org

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of The Bhopal Medical Appeal for the purposes of company law) are responsible for preparing the Report of the Trustees and the 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 23/2/21 and signed on its behalf by:



**THE BHOPAL MEDICAL APPEAL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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.....  
T P Edwards - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BHOPAL MEDICAL APPEAL**

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**Independent examiner's report to the trustees of The Bhopal Medical Appeal ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2019.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Robert Tyler FCA DChA FCIE  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: 24 February 2021

**THE BHOPAL MEDICAL APPEAL****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	450,752	-	450,752	438,227
<b>Charitable activities</b>					
Awareness	5	-	2,250	2,250	-
Other trading activities	3	35,648	-	35,648	14,782
Investment income	4	135	-	135	156
Other income	6	<u>108</u>	<u>-</u>	<u>108</u>	<u>18,056</u>
<b>Total</b>		486,643	2,250	488,893	471,221
<b>EXPENDITURE ON</b>					
Raising funds	7	104,240	-	104,240	125,035
<b>Charitable activities</b>					
Awareness	8	91,840	2,480	94,320	93,600
Health, medical, nutritional, community relations and research		453,227	-	453,227	449,012
Other	11	<u>89,657</u>	<u>-</u>	<u>89,657</u>	<u>83,275</u>
<b>Total</b>		<u>738,964</u>	<u>2,480</u>	<u>741,444</u>	<u>750,922</u>
<b>NET INCOME/(EXPENDITURE)</b>		(252,321)	(230)	(252,551)	(279,701)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		(241,227)	230	(240,997)	38,704
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(493,548)</u>	<u>-</u>	<u>(493,548)</u>	<u>(240,997)</u>

The notes form part of these financial statements

**THE BHOPAL MEDICAL APPEAL****BALANCE SHEET**  
**31ST DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	16	440	-	440	880
Investments	17	<u>12,686</u>	<u>-</u>	<u>12,686</u>	<u>-</u>
		13,126	-	13,126	880
<b>CURRENT ASSETS</b>					
Debtors	18	38,337	-	38,337	68,360
Cash at bank and in hand		<u>59,439</u>	<u>-</u>	<u>59,439</u>	<u>162,863</u>
		97,776	-	97,776	231,223
<b>CREDITORS</b>					
Amounts falling due within one year	19	(604,450)	-	(604,450)	(473,100)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(506,674)</u>	<u>-</u>	<u>(506,674)</u>	<u>(241,877)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(493,548)</u>	<u>-</u>	<u>(493,548)</u>	<u>(240,997)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>(493,548)</u>	<u>-</u>	<u>(493,548)</u>	<u>(240,997)</u>
<b>FUNDS</b>	20				
Unrestricted funds				(493,548)	(241,227)
Restricted funds				<u>-</u>	<u>230</u>
<b>TOTAL FUNDS</b>				<u>(493,548)</u>	<u>(240,997)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE BHOPAL MEDICAL APPEAL**

**BALANCE SHEET - continued**  
**31ST DECEMBER 2019**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23/2/21 and were signed on its behalf by:



.....  
T P Edwards - Trustee

The notes form part of these financial statements

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## **THE BHOPAL MEDICAL APPEAL**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31ST DECEMBER 2019**

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#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

##### **Income**

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received. 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.

##### **Donations**

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

##### **Legacies**

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

##### **Gifts in kind**



## **THE BHOPAL MEDICAL APPEAL**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31ST DECEMBER 2019**

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#### **1. ACCOUNTING POLICIES - continued**

##### **Income**

Donated goods are recognised at fair value unless it is impractical to measure this reliably in which case a derived value, being the cost of the item to the donor, is used. An equivalent amount is included as expenditure except where the donated good is a fixed asset in which case the corresponding amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the charity's accounting policies.

In accordance with the Charities SORP (FRS 102) volunteer time is not recognised.

##### **Interest receivable**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings.

The classification between activities is as follows:

- Expenditure on raising funds includes all expenditure associated with raising voluntary income for the charity. This includes the cost of advertisements, mailings, event costs and similar.
- Expenditure on charitable activities comprise expenditure on the charity's primary charitable purposes, principally in connection with raising awareness of the Bhopal disaster and providing grant support to alleviate the suffering of people who were directly or indirectly affected by the disaster.

##### **Allocation of support costs**

The majority of costs are directly attributable to specific activities. Certain central support costs such as office rent and expenditure, website and IT support, and similar are included as support costs. Such support costs are allocated to the above expenditure headings in the same ratio as the direct costs.

Governance costs (which comprise the costs associated with the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice) are also included as part of the support costs and allocated to the above expenditure headings in the same manner.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **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

## **THE BHOPAL MEDICAL APPEAL**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31ST DECEMBER 2019**

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#### **1. ACCOUNTING POLICIES - continued**

##### **Tangible fixed assets**

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.

##### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

##### **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

##### **Creditors**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

##### **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

##### **Fixed asset investments and realised gains and losses**

Investments are a form of basic instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

**THE BHOPAL MEDICAL APPEAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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**1. ACCOUNTING POLICIES - continued**

**Fixed asset investments and realised gains and losses**

The charity does not acquire put options, derivatives or other complex financial instruments.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sale proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**2. DONATIONS AND LEGACIES**

	2019	2018
	£	£
Donations	341,002	348,829
Gift aid	57,700	64,348
Legacies	39,550	6,166
Trusts	<u>12,500</u>	<u>18,884</u>
	<u>450,752</u>	<u>438,227</u>

**3. OTHER TRADING ACTIVITIES**

	2019	2018
	£	£
Events	<u>35,648</u>	<u>14,782</u>

**4. INVESTMENT INCOME**

	2019	2018
	£	£
Deposit account interest	<u>135</u>	<u>156</u>

**THE BHOPAL MEDICAL APPEAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2019	2018
	Activity	£	£
Grants	Awareness	<u>2,250</u>	<u>-</u>

Grants received, included in the above, are as follows:

	2019	2018
	£	£
IHL Trust	<u>2,250</u>	<u>-</u>

**6. OTHER INCOME**

Other income relates to foreign exchange gains.

**7. RAISING FUNDS**

**Raising donations and legacies**

	2019	2018
	£	£
Staff costs	18,513	18,019
Direct costs	68,512	87,437
Support costs	<u>17,215</u>	<u>19,579</u>
	<u>104,240</u>	<u>125,035</u>

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9) £	Grant funding of activities (see note 10) £	Totals £
Awareness	94,320	-	94,320
Health,medical,nutritional,community relations and research	<u>-</u>	<u>453,227</u>	<u>453,227</u>
	<u>94,320</u>	<u>453,227</u>	<u>547,547</u>

**THE BHOPAL MEDICAL APPEAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2019	2018
	£	£
Staff costs	40,924	40,696
Direct costs	38,191	38,247
Support costs	<u>15,205</u>	<u>14,657</u>
	<u>94,320</u>	<u>93,600</u>

**10. GRANTS PAYABLE**

	2019	2018
	£	£
Health,medical,nutritional,community relations and research	<u>453,227</u>	<u>449,012</u>

The total grants paid to institutions during the year was as follows:

	2019	2018
	£	£
The Sambhavna Trust	314,003	295,750
The Chingari Trust	139,224	142,884
Other grants	<u>-</u>	<u>10,378</u>
	<u>453,227</u>	<u>449,012</u>

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

**11. OTHER**

Other expenditure consists of allocated support costs £89,538 (2018: £83,275).

**12. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation - owned assets	440	440
Independent examination	2,280	1,680
Operating leases - rent	<u>7,500</u>	<u>8,500</u>

**THE BHOPAL MEDICAL APPEAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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**13. TRUSTEES' REMUNERATION AND BENEFITS**

During the year, Tim Edwards, one of the trustees, was paid fees of £34,667 (2018: £37,819) in his capacity of managing trustee.

This is permissible under the Memorandum and Articles of Association of the charity.

**Trustees' expenses**

During the year out of pocket travelling expenses amounting to £1,692 (2018: £3,217) were reimbursed to 5 trustees (2018: 5 trustees).

**14. STAFF COSTS**

Staff costs during the year were as follows:

	2019	2018
	£	£
Wages and salaries	124,894	125,210
Pensions	7,955	2,665
Social Security Costs	<u>6,646</u>	<u>7,207</u>
	<u>139,495</u>	<u>135,083</u>

No employees earned £60,000 per annum (2018: none) or more (including taxable benefits but excluding employer contributions during the year.

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

	2019	2018
	number	number
Administrator	0.7	1.0
Finance officer	0.7	0.8
Administration officer	0.5	0.5
Campaign manager	0.6	1.0
Fundraiser and events	<u>0.4</u>	<u>0.7</u>
	<u>2.9</u>	<u>4.0</u>

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

The trustees consider that they alone comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. Details of remuneration paid to the trustees is detailed in note 13.

**THE BHOPAL MEDICAL APPEAL****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2019****15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	437,737	490	438,227
Other trading activities	14,782	-	14,782
Investment income	156	-	156
Other income	<u>18,056</u>	<u>-</u>	<u>18,056</u>
<b>Total</b>	470,731	490	471,221
 <b>EXPENDITURE ON</b>			
Raising funds	125,035	-	125,035
<b>Charitable activities</b>			
Awareness	93,600	-	93,600
Health,medical,nutritional,community relations and research	448,522	490	449,012
Other	<u>83,275</u>	<u>-</u>	<u>83,275</u>
<b>Total</b>	750,432	490	750,922
 <b>NET INCOME/(EXPENDITURE)</b>	(279,701)	-	(279,701)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	38,474	230	38,704
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(241,227)</u>	<u>230</u>	<u>(240,997)</u>

**THE BHOPAL MEDICAL APPEAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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**16. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1st January 2019 and 31st December 2019	<u>1,760</u>
<b>DEPRECIATION</b>	
At 1st January 2019	880
Charge for year	<u>440</u>
At 31st December 2019	<u>1,320</u>
<b>NET BOOK VALUE</b>	
At 31st December 2019	<u>440</u>
At 31st December 2018	<u>880</u>

**17. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
Additions	<u>12,686</u>
<b>NET BOOK VALUE</b>	
At 31st December 2019	<u>12,686</u>
At 31st December 2018	<u>-</u>

There were no investment assets outside the UK.

**18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Legacies receivable	10,000	19,729
Other debtors	467	3,584
Gift aid	24,718	39,395
Prepayments	<u>3,152</u>	<u>5,652</u>
	<u>38,337</u>	<u>68,360</u>



**THE BHOPAL MEDICAL APPEAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

**19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Trade creditors	432	15,655
Social security and other taxes	1,040	2,319
Accrued grants	586,136	438,634
Accruals and deferred income	<u>16,842</u>	<u>16,492</u>
	<u>604,450</u>	<u>473,100</u>

**20. MOVEMENT IN FUNDS**

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	(241,227)	(252,321)	(493,548)
<b>Restricted funds</b>			
Sambhavna restricted funding	230	(230)	-
<b>TOTAL FUNDS</b>	<u>(240,997)</u>	<u>(252,551)</u>	<u>(493,548)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	486,643	(738,964)	(252,321)
<b>Restricted funds</b>			
Sambhavna restricted funding	-	(230)	(230)
IHL Trust - grant for medical work while exploring other ways of supporting the broader campaign for justice and dignity.	<u>2,250</u>	<u>(2,250)</u>	<u>-</u>
	<u>2,250</u>	<u>(2,480)</u>	<u>(230)</u>
<b>TOTAL FUNDS</b>	<u>488,893</u>	<u>(741,444)</u>	<u>(252,551)</u>

**THE BHOPAL MEDICAL APPEAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

**20. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/18 £	Net movement in funds £	At 31/12/18 £
<b>Unrestricted funds</b>			
General fund	38,474	(279,701)	(241,227)
<b>Restricted funds</b>			
Sambhavna restricted funding	230	-	230
	<u>38,704</u>	<u>(279,701)</u>	<u>(240,997)</u>
<b>TOTAL FUNDS</b>	<u>38,704</u>	<u>(279,701)</u>	<u>(240,997)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	470,731	(750,432)	(279,701)
<b>Restricted funds</b>			
Sambhavna restricted funding	490	(490)	-
	<u>471,221</u>	<u>(750,922)</u>	<u>(279,701)</u>
<b>TOTAL FUNDS</b>	<u>471,221</u>	<u>(750,922)</u>	<u>(279,701)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/18 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	38,474	(532,022)	(493,548)
<b>Restricted funds</b>			
Sambhavna restricted funding	230	(230)	-
	<u>38,704</u>	<u>(532,252)</u>	<u>(493,548)</u>
<b>TOTAL FUNDS</b>	<u>38,704</u>	<u>(532,252)</u>	<u>(493,548)</u>

**THE BHOPAL MEDICAL APPEAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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**20. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	957,374	(1,489,396)	(532,022)
<b>Restricted funds</b>			
Sambhavna restricted funding	490	(720)	(230)
IHL Trust - grant for medical work while exploring other ways of supporting the broader campaign for justice and dignity.	<u>2,250</u>	<u>(2,250)</u>	<u>-</u>
	<u>2,740</u>	<u>(2,970)</u>	<u>(230)</u>
<b>TOTAL FUNDS</b>	<u>960,114</u>	<u>(1,492,366)</u>	<u>(532,252)</u>

**21. RELATED PARTY DISCLOSURES**

During the year the Bhopal Medical Appeal awarded a grant of £314,003 (2018: £295,750) to the Sambhavna Trust, an India-based charitable trust. Satinath Sarangi, a former trustee of the Bhopal Medical Appeal, is also the managing trustee of the Sambhavna Trust.

Other than those transactions stated above, and those disclosed within note 13, there were no other related party transactions during the year.